

**BRIHASPATI TECHNOLOGIES  
PRIVATE LIMITED**

**#7-1-621/259,5<sup>th</sup> Floor ,  
Sahithi Arcade,S.R Nagar  
Hyderabad-500038.**

**NOTICE**

Notice is hereby given that the 14<sup>th</sup> Annual General Meeting of BRIHASPATI TECHNOLOGIES PRIVATE LIMITED, will be held at the Registered Office Plot No.104, #7-1-621/259,5<sup>th</sup> Floor,Sahithi Arcade, S.R Nagar. Hyderabad-500038 on 31st day of December, 2020 at 11.30 A.M to transact the following ordinary business:

1. To consider and adopt Audited Balance Sheet as at 31<sup>st</sup> March, 2020 and the Profit & Loss Account ended as on that date, Directors Report and Auditors Report thereon.
2. To consider the reappointment of M/s.V.Rao&Gopi Chartered Accountants, Hyderabad as Statutory Auditors of the Company who will hold the office from the financial year 2020-21 till the 2025-26.

For and on behalf of the Board

Place: Hyderabad  
Date: 30.12.2020

  
P.Raja Sekhar  
Director  
DIN:02818872

  
P.Chiranjeevi  
(Director)  
DIN:03129479



**Note:**

1. A member entitled to attend, vote a meeting is entitled to appoint proxy to attend and vote instead of himself and such a proxy need not be a member of the Company.
2. Proxy instruments must be received by the Company not less than 48 hours before the commencement of the meeting.

**BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED**  
**CIN No: U29100MH2005PTC155142**

**DIRECTOR'S REPORT**

TO,  
THE MEMBERS,  
**BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED.**

Your Director have pleasure in presenting their 14<sup>th</sup> Annual Report on the business and operation of the company and the accounts for the financial year Ended 31st March, 2020.

1. **FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY :**

The financial results for the year ended 31st March, 2020 and the corresponding figures for the last year are as under:-

Particulars	2019-20	2018-2019
Gross Receipts	<b>19,02,77,067</b>	<b>16,15,45,356</b>
Less: Expenditure	(17,39,27,733)	(15,16,48,551)
Profit Before interest, Depreciation & Tax	<b>1,63,49,334</b>	<b>1,00,35,708</b>
Less: Finance Cost	(52,23,914)	(30,91,654)
Less: Depreciation & Amortization Expense	(53,61,146)	(31,98,914)
Profit before Tax	<b>57,64,274</b>	<b>37,45,140</b>
Provision for Tax	(23,11,310)	(10,87,202)
Deferred Tax	5,72,304	1,38,903
Profit/Loss after Tax	<b>40,25,268</b>	<b>26,57,939</b>
Less : Proposed Dividend & Tax thereon	-	-
Profit transferred to Reserves & Surplus	<b>40,25,268</b>	<b>26,57,939</b>

2. **RESERVE & SURPLUS :**

During the year Company eared profit of Rs.40,25,268/- against previous year Rs. 26,57,939/-

3. **BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR :**

Your Directors are pleasure to informing you that the company gross revenue increased by 118 % as compared to previous year gross revenue. The gross revenue in absolute terms in the current year is 19,02,77,067 /- as against the previous year gross revenue of Rs 16,15,45,356/- .The profit after tax for the current year slightly Increases to Rs.40,25,268 /- from profit of previous year Rs. 26,57,939 /-. Your directors are optimistic on future and company will generate good revenue in future as the modernisation is under progress now.

4. **CHANGE IN THE NATURE OF BUSINESS :**  
There is no Change in the nature of the business of the Company done during the year.
5. **EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:**  
No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate on the date of this report.
6. **DIVIDEND :**  
Your directors not recommended any dividend for the current year.
7. **MEETINGS :**  
Five meetings of the Board of Directors were held during the financial year.
8. **DIRECTORS AND KEY MANAGERIAL PERSONNEL :**  
There is no changes in directors and Key Managerial Personnel's.
9. **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES :**  
The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.
10. **DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES** The provisions of Corporate Social Responsibility are not applicable to the company.
11. **RISK MANAGEMENT POLICY :**  
The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.
12. **SUBSIDIARY,JOINTVENTURE AND ASSOCIATE COMPANY :**  
The Company is not having any Subsidiary, Joint Venture And Associate Company.
13. **SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:**



During the year no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

14. **CHANGES IN SHARES CAPITAL :**  
There were no changes in share capital during the year.
15. **STATUTORY AUDITORS:**  
V.RAO AND GOPI Chartered Accountants, FRN.003153S Statutory Auditors the retiring auditors, during the Annual General Meeting held on 31.12.2020, were reappointed for a period of 5 years until the conclusion of 19<sup>th</sup> Annual General Meeting. They have confirmed their eligibility and willingness for the next term from the conclusion of ensuing annual general meeting to the conclusion of 19<sup>th</sup> Annual General Meeting. The Board of Directors, therefore, recommends reappointment of V.Rao And Gopi Chartered Accountants, FRN.003153S, as statutory auditors of the company for the approval of Shareholders.
16. **AUDITORS' REPORT :**  
The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any further comments.
17. **EXTRACT OF ANNUAL RETURN:**  
As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014 an extract of annual return in MGT 9 as a part of this Annual Report as **ANNEXURE 'A'**.
18. **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 :**  
The company has not given any loans or made any investment or guarantee given or security provided etc., as per the provisions of Section 186 of the Companies Act, 2013 during the year under review.
19. **DEPOSIT :**  
The Company has neither accepted nor renewed any deposits during the year under review.
20. **PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES :**  
No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board



specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority. Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

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

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year 2018-19.

22. **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO :**

The details of conservation of energy, technology absorption, foreign exchange earning and outgo are as follows:

a) Conservation of energy:

(i)	the steps taken or impact on conservation of energy	Company's operation does not consume significant amount of energy.
(ii)	the steps taken by the company for utilizing alternate sources of energy.	Not applicable, in view of comments in clause (i)
(iii)	the capital investment on energy conservation equipment's	Not applicable, in view of comments in clause (i)

b) Technology absorption:

(i)	the effort made towards technology absorption	Nil
(ii)	the benefits derived like product improvement cost reduction product development or import substitution	Nil
(iii)	in case of imported technology (important during the last three years reckoned from the beginning of the financial year)	Nil
	(a) the details of technology imported	
	(b) the year of import;	
	(c) whether the technology been fully absorbed	

	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	the expenditure incurred on Research and Development	Nil

**c) Foreign exchange earnings and outgo**

During the year, the total foreign exchange used was Rs. Nil and the total foreign exchange earned was Rs. Nil

**23. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND :**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF)

**24. DIRECTORS'S RESPONSIBILITY STATEMENT:**

The Director's Responsibility Statement referred to in clause (c) of Sub-section (3) of Section 134 of the Companies Act, 2013 shall state that

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis;
- e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

25. **ACKNOWLEDGEMENTS**

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on behalf of the Board of Directors

Brihaspathi Technologies Private Limited

Place: Hyderabad  
Date : 30.12.2020

  
P.Raja Sekhar  
Director  
DIN:02818872

  
P.Chiranjeevi  
(Director)  
DIN:03129479







**V. RAO & GOPI**  
**CHARTERED ACCOUNTANTS**

**HEAD OFFICE :** F.No. : 001, # 3-5-595,  
Gharonda Paul Apts., 7<sup>th</sup> Street,  
Narayanaguda, Near Telugu Academy.  
Hyderabad - 500 029, T.S.  
Ph. : 040-23228444  
Mobile : 80089 28444, 90329 28444  
E-mail : vraoandgopi@yahoo.com

**INDEPENDENT AUDITORS' REPORT**

To  
The Members of,  
Brihaspathi Technologies Private Limited,  
Hyderabad.

**Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **BRIHASPATI TECHNOLOGIES PRIVATE LIMITED** (the Company), which comprise the balance sheet as at 31 March 2020, statement of profit and loss and Cash flow statement for year ended on that date and a summary of significant accounting policies and other explanatory information.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its profit and loss for the year ended on that date.

**Basis for opinion**

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

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



**BRANCHES:**

D.No. : 26-10-1, 2<sup>nd</sup> Floor, Darga Road, Nagarampalem, Guntur - 522 004, A.P. Tel. : 0863-2225921

Gannavaram, Vijayawada - 520 002, A.P., Ph. : 9394343434, 9676934343

### **Key audit matters**

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

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

### **Information other than the financial statements and auditors' report thereon**

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

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

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

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

### **Management's responsibility for the financial statements**

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





effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



## **Report on other legal and regulatory requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is applicable for the reporting period.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) MCA notification no GSR 583(E) Dated 13<sup>th</sup> June 2017, has exempted the private limited companies which having turnover less than Rs 50 crore in the previous year and Bank borrowings less than Rs 25 crores from reporting on internal financial control Reporting under section 143(3) (i) of the companies Act 2013.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.





3. Company being private limited company, section 197 read with schedule v deals with limitations on managerial remuneration under Companies act 2013 not applicable.

Place: Hyderabad  
Date: 30.12.2020

For V.Rao & Gopi  
Chartered Accountants  
Firm Reg No.0031538



CA. P. Hanumantha Rao  
Partner  
M. No.026990  
UDIN:21026990AAAACJ9796



**Annexure -A to the Independent Auditors' Report**  
Referred to in Paragraph 1 of our report of even date under  
"Report on Other Legal and Regulatory Requirements"

<b>i.</b>	a. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.
	b. As explained to us, the Property, Plant and Equipment have been physically verified by the management and no discrepancies were reported. On the basis of information / documents produced for our verification, we are of the opinion that the system followed by the company for the physical verification of the Property, Plant and Equipment is reasonable.  c. According to the information and explanation given to us and on the basis of our examination of records of the company by us, the title deeds of immovable properties not held in the name of company of the company. Title deed in respect of Office Premises held in the name of Directors Raja Sekhar Papolu, Chiranjeevi Papolu and Hymavathi Papolu and Gross Block as on 31.03.2020 Rs. 1,56,45,850 and Net Block as on 31.03.2020 1,41,49,049/-
<b>ii.</b>	As explained to us inventories have been physically verified by the management at the reasonable intervals and the discrepancies noticed on physical verification by the management have been properly dealt with in the books of account.
<b>iii.</b>	The Company has not granted any loans to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.
<b>iv.</b>	According to the information and explanation given to us, the company has not given any loans, or made any investments or provided any guarantee or security as specified under section 185 and 186 of the companies act, 2013. Accordingly, paragraph 3(iv) of the order is not applicable.
<b>v.</b>	According to the information and explanation given to us. The Company has not accepted any deposits from the public. Accordingly, paragraph 3(v) of the order is not applicable.
<b>vi.</b>	The Company is not required to maintain Cost Accounting records as per Section 148(1). Accordingly, paragraph 3(vi) of the order is not applicable.





<b>vii.</b>	a.	According to the information and explanation given to us and on the basis of our examination of records of the Company, undisputed statutory dues including Provident Fund, Employees' State Insurance, Income tax, Service Tax, Customs Duty, Excise Duty, Cess, GST, and other statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. TDS payable of Rs.61,145/- were in arrears, as on 31.03.2020 for a period of more than six months from the due date.
	b.	According to information and explanation given to us, there are no dues of income tax, Value Added tax, Central excise ,service tax ,customs duty and cess which have not been deposited with appropriate authorities on account of dispute.
<b>viii.</b>		According to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to financial institutions, banks, Government or dues to debenture holders.
<b>ix.</b>		The Company did not raise any money by way of initial public offer or further public offer or term loans during the year. Accordingly, paragraph 3(ix) of the order is not applicable.
<b>x.</b>		According to the information and explanations given to us, no fraud by the company or on the company by the officers or employees has been noticed or reported during the year or informed any such case by the management.
<b>xi.</b>		The company being a private limited company section 197 of Companies Act 2013, is not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
<b>xii.</b>		In our opinion and according to the information and explanation given to us, the company is not a Nidhi company. Accordingly paragraph 3(xii) of the order is not applicable.
<b>xiii</b>		According to the information and explanation given to us and based on our examination of company records, transactions with related parties are in compliance with the section 177 and section 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by applicable Accounting standards.
<b>xiv</b>		According to the information and explanation given to us and based on our examination of company records, the company has not been made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
<b>xv</b>		According to the information and explanation given to us and based on our examination of company records, the company has not entered into non cash transactions with directors or person connected with them. Accordingly paragraph 3(xv) of the order is not applicable.



<b>xvi</b>	The company is not required to be registered under section 45-1A of Reserve Bank of India Act 1934
------------	--

For V. Rao & Gopi  
Chartered Accountants  
Firm Reg.No:003153S



  
(CA.P. Hanumantha Rao)  
Partner

M. No: 026990

UDIN:21026990AAAACJ9796

Place : Hyderabad  
Date: 30.12.2020



**BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED**  
**Reg.office:#7-1-621/259, V Floor, Sahithi Arcade,**  
**S R Nagar, Hyderabad-500038**  
**Balance Sheet As on 31.03.2020**

Particulars	Note No.	31-03-2020	31-03-2019
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	III	50,00,000	50,00,000
(b) Reserves and Surplus	IV	1,06,62,806	66,37,538
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	V	2,17,87,649	3,93,86,103
(d) Other Term Liabilities		-	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	VI	-	7,38,12,296
(b) Trade Payables		9,76,52,514	4,19,69,099
(c) Other Current Liabilities		7,13,97,756	-
(d) Short-Term Provisions	VII	8,12,008	41,27,764
<b>Total Equity &amp; Liabilities</b>		<b>20,73,12,733</b>	<b>17,09,32,800</b>
<b>II.ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible assets			
(ii) In tangible assets	VIII	2,38,52,271	25931851
(iii) Capital Work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)		10,86,320	510948
(d) Long term loans and advances			
(e) Other non-current assets			
<b>(2) Current Assets</b>			
(a) Current Investments		8,44,40,845	32266520
(b) Inventories		3,73,33,062	93264698
(c) Trade Receivables	IX	2,03,09,039	4369884
(d) Cash and Cash equivalents	IX(i)	2,82,95,984	
(e) Loans & Advances	X	1,19,95,212	14588899
(f) Other Current Assets			
<b>Notes to Accounts</b>		<b>20,73,12,733</b>	<b>17,09,32,800</b>
	<b>I-II</b>		

As per our report even date  
For V Rao & Gopi  
Chartered Accountants  
FRN: 003153S

P. Hanumantha Rao  
Partner  
M.No. 026990  
Date: 30/12/2020  
Place: Hyderabad  
UDIN:21026990AAAACJ9796



FOR AND ON BEHALF OF BOARD  
BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED

P RAJA SEKHA  
MANAGING DIRECTOR  
P. Chiranjeevi  
P CHIRANJEEVI  
DIRECTOR



**BRIHASPATHI TECHNOLOGIES PRIVATE LIMITED**  
**Reg. office: #7-1-621/259, V Floor, Sahithi Arcade,**  
**S R Nagar, Hyderabad-500038**

**PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2020**

	Particulars	NOTES NO	31/ 03/ 2020	31/ 03/ 2019
1	Revenue from operations		18,87,37,695	16,13,45,011
2	Other Income		9,67,068	2,00,345
3	Deffered Tax		5,72,304	1,38,903
3	<b>III. Total Revenue (I +II)</b>		<b>19,02,77,067</b>	<b>16,16,84,259</b>
4	<b>Expenses:</b>			
	Cost of materials consumed		18,36,56,520	12,87,73,093
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(5,21,74,325)	(2,74,79,411)
	Purchases of Materials			
	Employee Benefit Expense	XI	1,59,57,805	86,21,764
	Financial Costs		52,23,914	30,91,654
	Depreciation and Amortization Expense		53,61,146	31,98,914
	Administrative Expenses	XII	2,59,15,425	4,17,33,105
	<b>Total Expenses (IV)</b>		<b>18,39,40,485</b>	<b>15,79,39,119</b>
5	Profit before exceptional and extraordinary items and tax		63,36,582	37,45,140
6	Exceptional Items		-	-
7	Profit before extraordinary items and tax(5-6)		63,36,582	37,45,140
9	Extraordinary Items		-	-
10	Profit before tax (7-9)		63,36,582	37,45,140
	<b>Tax expense:</b>			
	(1) Current tax		23,11,310	10,87,202
11	Profit(Loss) from the perid from continuing operations		40,25,272	26,57,938
12	Profit/(Loss) from discontinuing operations		-	-
13	Tax expense of discounting operations		-	-
14	Profit/(Loss) from Discontinuing operations		-	-
15	Profit/(Loss) for the period		40,25,272	26,57,938
	Earning per equity share:			
	(1) Basic		403	266
	(2) Diluted		403	266
	Notes to Accounts	I-II		

As per our report even date  
For V Rao & Gopi  
Chartered Accountants  
FRN: 003153S

P. Hanumantha Rao  
Partner  
M.No. 026990  
Date: 30/12/2020  
Place: Hyderabad  
UDIN:21026990AAAACJ9796

FOR AND ON BEHALF OF BOARD  
BRIHASPATHI TECHNOLOGIES PRIVATE  
LIMITED

P RAJA SEKHAR  
Managing Director

P CHIRANJEEVI  
Director



**Note No I&II: Significant Accounting Policies and Notes to accounts Forming Part of Financial Statements:**

**General Information:** During the year the Company has carried Security Systems and other allied activities.

**(A) Summary of Significant Accounting Policies:**

**Basis of preparation of Financial Statements:** The accompanying financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards issued by the Institute of Chartered Accountants of India (ICAI), the provisions of the Companies Act,. Accounting policies have been consistently applied and management evaluates all recently issued or revised accounting standards on going concern basis.

**Property, Plant and Equipment:**

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost includes all expenses related to acquisition and installation of the concerned assets and any cost attributable of bringing the asset to the condition of its intended use.

Depreciation on Property, Plant and Equipment is provided on written down value method by adopting the useful life specified in schedule II to the Companies Act, 2013.

**Revenue Recognition:** The revenue from sale of product sale is recognized as and when the risk passed on to the buyer which usually coin side with raise of invoice. Revenue from services is recognized as and when service completed usually which coin side with raise of invoice.

**Inventory:** The inventories are valued at cost or net realizable value whichever is less.

**Income-Tax:** Income Taxes are accounted for in accordance with Accounting Standard -22 on "Accounting for Taxes on Income". Taxes comprise both current tax and deferred tax. Current tax is measured at the amount expected to be paid/recovered from the revenue authorities, using applicable tax rates and tax laws. Deferred Tax Assets or Liabilities arising on account of timing difference between taxable income and accounting income and are capable of reversal in subsequent periods are recognized using the tax rates and tax laws that have been enacted or subsequently enacted at the Balance Sheet date.

**Borrowing cost:** Borrowing cost that are attributable to the acquisition or construction of a qualifying assets are capitalized as a part of cost of such assets. All other borrowing costs are charged to revenue.





**Contingent Liabilities:** Contingent Liabilities as defined in Accounting Standard -29 on "Provisions, Contingent Liabilities and Contingent Assets" are disclosed by way of notes to the accounts. Disclosure is not made if the possibility of an outflow of future economic benefits is remote. Provision is made if it is probable that an outflow of future economic benefits will be required to settle the obligation

**(B) Notes to Accounts:**

1 Contingent liabilities and commitments: Nil

i) Contingent liabilities:

- a) Claims against companies not acknowledged as debt: Nil
- b) Guarantee : Nil
- c) Other money for which the company contingently liable

ii) Commitments:

- a) Estimated amount of contracts remaining to be executed on capital account and not provided for : Nil
- b) Uncalled liability on shares and other investments which are partly paid: Nil
- c) Other commitments : Nil

2. Foreign exchange earnings and Payments : Nil

3. The Office Premises is name of the who are the Promoter Directors of the Company

4. Auditors Remuneration:

Particulars	31.03.2020	31.03.2019
Audit Fee	1,50,000	1,50,000
Total	<u>1,50,000</u>	<u>1,50,000</u>

5. Related party transactions during the year, Except Directors Remuneration Paid as Follows.

Particulars	31.03.2020	31.03.2019
P Raja Sekhar	9,00,000	18,00,000
P.Chiranjeevi	8,00,000	12,00,000
Hymavathi	8,00,000	9,60,000



6. The Company has the following credit facilities.

S.No	Name of Bank	Nature of Facility	Security	Amount of Credit Facility	Rate of Interest
1.	ICICI Bank	Cash Credit	Commercial Property Located at S.R.Nagar,Hyderabad	5,00,00,000/-	9.65%
2	ICICI Bank	Bank Guarantee	Villa Located at Ashoka Mansion,Kompally	2,50,00,000/-	9.65%
3.	Aditya Birla Finance Limited Loan	Business Loan	-	1,78,00,000/-	19%
4..	Axis Bank Loan	Business Loan	-	20,51,000/-	15.50%
5.	HDFC	Business Loan	-	7,00,000/-	8.50%
6.	Capfloat Financial Services Private Limited	Business Loan	-	23,54,963/-	18.50%
7.	Clix Capital Loan	Business Loan	-	18,42,200/-	19%
8.	Fullerton India Credit Company Limited	Business Loan	-	8,54,380/-	19%
9.	HDB Loan	Business Loan	-	19,08,819/-	18%
10.	HDFC Loan	Vehicle Loan	2 Wheelers	19,23,886	17.05%
11.	Hero Fin Corp	Business Loan	-	14,64,671/-	18%
12.	Indusind Loan	Business Loan	-	19,13,607/-	18.50%
13.	HDFC	Vehicle Loan	Innova Car	15,42,143/-	8.25%
14.	HDFC	Vehicle Loan	S-Cross Car	8,86,229/-	9.10%





15.	Oxo Financial Services Private Limited	Business Loan	-	10,00,000/-	18%
16.	Shriram City Union Finance Limited	Business Loan	-	18,96,010/-	18%
17.	Yes Bank Loan	Business Loan	-	23,90,570/-	16.25

7. Balance of Receivables, Payables and Loans and advances are subject to confirmation.
8. None of the suppliers of the company have informed that they are MSME units as on 31.03.2020 are not ascertainable.
9. Figures have been regrouped/ rearranged where ever necessary.
- 10 Paise have been rounded off to the nearest rupee.

As per our report of even date  
For V. Rao & Gopi

Chartered Accountants  
Firm Reg.No:003153S




(CA.P. Hanumantha Rao)

Partner

Place:  
Hyderabad  
Date:  
30.12.2020

M.No.026990

UDIN:21026990AAAACJ9796

For and on behalf of the Board  
Brihaspathi Technologies  
Private Limited

P.Raja Sekhar




Director

P.Chiranjeevi  
Director






## Notes forming part of Financial Statements

Note No:

### III A) SHARE CAPITAL

The authorised, issued, subscribed and fully paid-up share capital comprises of equity shares having a par value of Rs. 10/- each as follows :

	Amt in Rs.	
	31.03.2020	31.03.2019
<b>(a) Authorised</b>		
1000000 shares of Rs. 10 each	10000000	10000000
	<b>10000000</b>	<b>10000000</b>
<b>(b) Issued, Subscribed and Fully Paid up</b>		
10000 shares of Rs. 10 each	100000	100000
490000 shares of Rs. 10 each	4900000	4900000
	<b>5000000</b>	<b>5000000</b>

### B) Reconciliation of number of shares

#### Equity Shares

Opening Balance - Number of Share	10000	10000
- Value	100000	100000
add: Issues during the year	490000	490000
Closing Balance - Number of Shares	500000	500000
- Value	<b>5000000</b>	<b>5000000</b>

### C) Rights, preferences and restrictions attached to shares

#### Equity Shares

The Company has one class of equity shares having a par value of ` 10 each. Each shareholder is eligible for one vote per share held. The Dividend proposed by the Board of Directors (if any) is subject to the approval of shareholders in the ensuing Annual General Meeting.

### D) Details of shares held by shareholders holding more than 5% of the aggregate shares in the company

#### Equity Shares

	No of Shares	% of shares
P Raja Sekhar	150000	30.00
Hymavathi	300000	60.00
Chiranjeevi	50000	10.00
	<b>500000</b>	<b>100</b>

### E) Shares allotted as fully paid up by way of bonus shares (during five years preceding March 31, 2018)

No Equity shares are allotted as fully paid up bonus shares by utilization of the amounts available for issue of bonus shares.



<b>IV Reserves &amp; Surplus</b>	<b>31-03-2020</b>	<b>31-03-2019</b>
Opening Balance	66,37,538	3979599
Add: Profit for the year	40,25,268	2657939
	<b>1,06,62,806</b>	<b>66,37,538</b>

<b>V Other Long Term Liabilities</b>		
Aditya Birla Finance Ltd	1418107	1972821
Axis Bank Loan	375551	632298
Bank OD	(98,02,151)	1,63,61,049
Bajaj Finserv	(3,319)	(3,319)
Capfloat Financial Services Pvt Ltd	16,87,726	23,54,963
Capital First Ltd	(6,517)	(6,517)
Clix Capital Loan	9,18,929	18,42,200
Fullerton India Credit Company Ltd	5,27,696	8,54,380
HDB Loan	13,46,376	19,08,819
HDFC Bike Loan	-	4,66,631
HDFC Loan	11,20,217	19,23,886
Hero Fincorp	10,48,287	14,64,671
Indusind Loan	13,48,600	19,13,607
Innova Car Loan	11,56,448	15,42,144
L&T Finance	(928)	(928)
Magma Fincorp Ltd	(4,626)	(4,626)
Nexa Scross Loan	7,22,982	8,86,229
Oxyzo Financial Services Pvt Ltd	5,90,478	10,00,000
Religare Finance Ltd	(8,785)	(8,785)
Poonamwala Finance Private Limited	20,42,602	-
Shriram City Union Finance Ltd	13,45,709.00	18,96,010.00
Yes Bank Loan	16,68,405.00	23,90,570.00
Unsecured loans from directors	1,42,95,862.00	
	<b>2,17,87,649</b>	<b>3,93,86,103</b>

<b>VI Short Term Borrowings</b>		
Unsecured loans from directors		44507296
Dharani Projects	-	1800000
Soroci Projects Pvt Ltd	-	27505000
	-	<b>7,38,12,296</b>





**VII Short-Term Provisions**

Electricity Charges Payable	23538	44052
Audit Fee Payable	300000	250000
Duties & Taxes	-	-923165
Rent Payable	70200	208211
Salaries & Labour charges Payable	347364	1388025
Telephone Charges Payable	32996	67589
Income Tax Payable	-	3515
ESI Payable	1222	4407
PF Payable	36688	33286
Consultancy charges payable	-	2200000
TDS Payble	-	851844
	<b>8,12,008</b>	<b>41,27,764</b>

**IX Cash & Cash equivalents**

Cash	47,098	21594
DCB Bank	509	98226
HDFC Bank	4,61,794	2,357
ICICI Bank	7,029	-
Indusind Bank	1,00,743	31,87,361
Karur Vasya Bank	3,81,725	3,23,286
State Bank of India	1,92,74,881	11,500
Vijaya Bank	35,260	7,25,560
	<b>2,03,09,039</b>	<b>43,69,884</b>

**Loans and Advances**

Advances to Ranjith Kumar	3,50,000	-
Advances to Soroci Projects Private I	1,73,95,000	-
Air N Gas Advance	85,370	
Dhiti Logic Pvt Ltd Advance	25,00,000	
Hogar Controls India Pvt Ltd Advanc	(2,000)	
Pioneer Eng Works Advance	7,500	
Smart Strem Technologies Advnce	79,55,114	
Warner Electronic I Pvt Ltd Advance	5,000	
	<b>2,82,95,984</b>	-





<b>X</b>	<b>Other Current Assets</b>		
	TD (Vijaya Bank)	-	449762
	Rent Deposit	1,02,500	570400
	Tender Deposit	22,89,526	3812888
	BG Deposit	6330663	9755849
	FD (HDFC)	-	-
	TDS Receivable	13,84,084	
	Input tax credit	18,88,439	
		<b>1,19,95,212</b>	<b>1,45,88,899</b>
<b>XI</b>	<b>Employee Benefit Expense</b>		
	Salaries	1,41,59,223	57,18,200
	Staff Welfare	2,54,766	40,371
	Day allowance	10,67,158	14,12,481
	Labour Charges	7,150	13,23,084
	incentives	4,69,508	1,27,628
		<b>1,59,57,805</b>	<b>86,21,764</b>
<b>XII</b>	<b>Administrative Expenses</b>		
	Electricity Charges	4,76,770	353894
	Accommodation Charges	1,07,493	0
	Advertisement Charges	1,59,716	14356
	AAHL Expenses	79,639	0
	Internet Charges	1,07,555	136103
	Insurance	23,243	90513
	Office Maintainance	6,18,845	219329
	Rent	8,83,800	751900
	Professional Charges		15000
	Repairs & Maintenance	3,70,903	503725
	Conveyance	1,79,698	130813
	Printing and Stationary	6,02,897	193537
	Tender Expenses	2,38,326	173905
	Transport Charges	13,64,848	98208
	Telephone Charges	22,16,429	669933
	Discounts	9,53,094	101294
	Travelling Charges	9,04,291	-
	Courier Charges	3,41,782	330717
	Domain Registration Charges	46,105	62352
	Business Promotion	2,31,381	96709
	Audit Fee	1,50,000	150000
	Installation Expenses	50,61,700	766528
	General Expenses	3,67,256	342965
	Vehicle Maintenance	1,84,211	117583
	ESIC & PF Payment	5,11,570	386970




Consultancy Charges	39,407	3629500
Processing Fee	5,55,740	863407.72
Penal Charges	28,677	3370
NFDB Project Expenses	52,16,904	25603026
Bank Charges	4,70,528	428771
Rounding off	4	151
ROC Fee	15,900	238327
Service Charges	1,25,048	
Managerial Remuneration	25,00,000	5260218
Registration fee	26,795	
Professional tax	20,000	
Interest on TDS	65	
GST Interest	5,10,567	
Pre Closure Charges	24,673	
Municipal tax	1,15,663	

<b>2,58,31,523</b>	<b>4,17,33,105</b>
--------------------	--------------------


As per our report even date  
For V Rao & Gopi

Chartered Accountants  
FRN: 003153S

  
P. Hanumantha Rao  
Partner  
M.No. 026990  
Date: 30/12/2020  
Place: Hyderabad  
UDIN:21026990AAAACJ9796



FOR AND ON BEHALF OF BOARD  
BRIHASPATI TECHNOLOGIES  
PRIVATE LIMITED

  
P RAJA SEKHAR  
MANAGING DIRECTOR

  
P CHIRANJEEVI  
Director





Note No. VIII

(Part of Financial Statements)

(Amount in Rs.)

Fixed Asset Schedule as per Companies Act 2013									
Name of the Asset	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	01-Apr-19	Additions	Deletions/ Adjustment	31-Mar-20	01-Apr-19	Deletions/ Adjustment	Dep for the Year	31-Mar-20	31-Mar-20
Furniture & Fixtures	33,60,577	15,05,913		48,66,490	14,30,452	-	6,57,865	20,88,317	27,78,173
Motor Vehicles	60,98,495	-		60,98,495	27,44,414	-	9,61,985	37,06,399	23,92,097
Office Equipments	1,78,200	3,93,177		5,71,377	1,69,290	-	59,644	2,28,934	3,42,443
Computers & Peripherals	28,12,208	2,91,865		31,04,073	8,86,015	-	16,83,737	25,69,752	5,34,321
Lab Equipment	50,74,189	-		50,74,189	5,10,652	-	12,99,356	18,10,008	32,64,181
Lands & Buildings	1,56,45,849	-		1,56,45,849	4,06,234	-	6,98,559	11,04,793	1,45,41,056
	3,31,69,518	21,90,955	-	3,53,60,473	61,47,056	-	53,61,146	1,15,08,202	2,38,52,271
									2,70,22,462



## FORM NO. 3CA

[See rule 6G(1)(a)]

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

1. We report that the statutory audit of BRIHASPATI TECHNOLOGIES PRIVATE LIMITED 7-1-621/259, V FLOOR, S AHITHI ARCADE, S R NAGAR, HYDERABAD, TELANGANA, 500038 AADCB9748E was conducted by Us V RA O AND GOPI in pursuance of the provisions of the COMPANIES ACT, 2013 Act, and We annex here to a copy of Our audit report dated 30/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020  
(b) the audited balance sheet as at, 31/03/2020 ; and  
(c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

SI No.	Qualification Type	Observations/Qualifications
--------	--------------------	-----------------------------

Place HYDERABAD  
Date 30/12/2020

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

HANUMANTHA RAO POLISETTI  
026990  
0003153S  
FLAT NO 001, D NO 3-5-595, GHARONI  
A PAUL APARTMENTS, VITTALWADI  
, NARAYANAGUDA, HYDERABAD,  
TELANGANA, 500029

UDIN : 21026990AAAACE3384





## FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		BRIHASPATI TECHNOLOGIES PRIVATE LIMITED				
2	Address		7-1-621/259, V FLOOR, , S AHITHI ARCADE, S R NAGAR , , HYDERABAD , TELANGANA , 500038				
3	Permanent Account Number (PAN)		AADCB9748E				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Goods and Services tax TELANGANA	36AADCB9748E1ZI				
	2	Goods and Services tax ANDHRA PRADESH	37AADCB9748E1ZG				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No	
	Section under which option exercised						
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?						
	S.No.	Name				Profit Sharing Ratio (%)	
	1						
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.						
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).						
	S.No.	Sector	Sub Sector			Code	
	1	WHOLESALE AND RETAIL TRADE	Retail sale of other products n.e.c			09028	
	2	OTHER SERVICES	Other services n.e.c.			21008	
10 b	If there is any change in the nature of business or profession, the particulars of such change						
	S.No.	Business	Sector	SubSector			Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed						
	S.No.	Books prescribed					Yes
	1	CASH BOOK, BANK BOOK, JOURNAL, LEDGERS, PURCHASE REGISTER, SALES REGISTER, SUBSIDIARY BOOKS					
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above						
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	CASH BOOK, BANK BOOK, JOURNAL, LEDGERS, PURCHASE REGISTER, SALES REGISTER, SUBSIDIARY BOOKS	7-1-621/259, V FLOOR, , S AHITHI ARCADE, S R NAGAR		HYDERABAD	TELANGANA	500038
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above						
	Books Examined CASH BOOK, BANK BOOK, JOURNAL, LEDGERS, PURCHASE REGISTER, SALES REGISTER, SUBSIDIARY BOOKS						



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).								No			
	S.No. Section Nil								Amount			
13 a	Method of accounting employed in the previous year								Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.								No			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.											
	Particulars						Increase in profit(Rs.)	Decrease in profit(Rs.)				
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).								No			
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.											
	S.No.	ICDS	Increase in profit(Rs.)					Decrease in profit(Rs.)	Net effect(Rs.)			
		Total										
13 f	Disclosure as per ICDS.											
	S.No.	ICDS	Disclosure									
14 a	Method of valuation of closing stock employed in the previous year.								LOWER OF COST OR NET REALISABLE VALUE			
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:								No			
	Particulars						Increase in profit(Rs.)	Decrease in profit(Rs.)				
15	Give the following particulars of the capital asset converted into stock-in-trade											
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade							
	Nil											
16	Amounts not credited to the profit and loss account, being:-											
16 a	The items falling within the scope of section 28											
	S.No.	Description							Amount			
	Nil											
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned											
	S.No.	Description							Amount			
16 c	Escalation claims accepted during the previous year											
	S.No.	Description							Amount			
	Nil											
16 d	Any other item of income											
	S.No.	Description							Amount			
	Nil											
16 e	Capital receipt, if any											
	S.No.	Description							Amount			
	Nil											
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable			
18	Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-											
	S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Adjust- ment to WDV u/s 115BA	Adjust- ment written down value	Additions			Deduct ions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C- D)
							Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purcha ses (B) (1+2+ 3+4)	





1	Plant & Machinery @ 40%	40%	1928769		1928769	291865	0	0	0	291865	0	835770	1384864
2	Plant & Machinery @ 15%	15%	7994945		7994945	393178	0	0	0	393178	0	1258218	7129905
3	Furnitures & Fittings @ 10%	10%	2284239		2284239	1505913	0	0	0	1505913	0	359971	3430181
4	Building @ 5%	5%	14120380		14120380	0	0	0	0	0	0	706019	13414361

**\* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

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

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

S.No.	Description	Amount
-------	-------------	--------

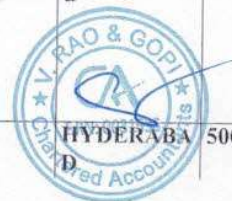
20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	20753	15/05/2019	20753	03/05/2019
2	Provident Fund	20807	15/06/2019	20807	03/06/2019
3	Provident Fund	19264	15/07/2019	19264	04/07/2019
4	Provident Fund	18684	15/08/2019	18684	05/08/2019
5	Provident Fund	19966	15/09/2019	19966	05/09/2019
6	Provident Fund	20484	15/10/2019	20484	14/10/2019
7	Provident Fund	21093	15/11/2019	21093	06/11/2019
8	Provident Fund	19469	15/12/2019	19469	05/12/2019
9	Provident Fund	19412	15/01/2020	19412	11/01/2020
10	Provident Fund	17608	15/02/2020	17608	07/02/2020
11	Provident Fund	17605	15/03/2020	17605	05/03/2020
12	Provident Fund	17610	15/05/2020	17610	06/04/2020
13	Any Fund set up under the provisions of ESI Act, 1948	983	15/05/2019	983	20/05/2019
14	Any Fund set up under the provisions of ESI Act, 1948	1052	15/06/2019	1052	29/06/2019
15	Any Fund set up under the provisions of ESI Act, 1948	1058	15/07/2019	1058	24/07/2019
16	Any Fund set up under the provisions of ESI Act, 1948	427	15/08/2019	427	20/08/2019
17	Any Fund set up under the provisions of ESI Act, 1948	393	15/09/2019	393	16/09/2019
18	Any Fund set up under the provisions of ESI Act, 1948	421	15/10/2019	421	16/10/2019
19	Any Fund set up under the provisions of ESI Act, 1948	358	15/11/2019	358	16/11/2019
20	Any Fund set up under the provisions of ESI Act, 1948	416	15/12/2019	416	30/12/2019
21	Any Fund set up under the provisions of ESI Act, 1948	355	15/01/2020	355	23/01/2020
22	Any Fund set up under the provisions of ESI Act, 1948	228	15/02/2020	228	20/02/2020
23	Any Fund set up under the provisions of ESI Act, 1948	208	15/03/2020	208	18/03/2020
24	Any Fund set up under the provisions of ESI Act, 1948	229	15/05/2020	229	21/04/2020

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

Capital expenditure

S.No.	Particulars	Amount in Rs.								
	Personal expenditure									
S.No.	Particulars	Amount in Rs.								
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
S.No.	Particulars	Amount in Rs.								
	Expenditure incurred at clubs being entrance fees and subscriptions									
S.No.	Particulars	Amount in Rs.								
	Expenditure incurred at clubs being cost for club services and facilities used.									
S.No.	Particulars	Amount in Rs.								
	Expenditure by way of penalty or fine for violation of any law for the time being force									
S.No.	Particulars	Amount in Rs.								
1	GST LATE FILING FEE	28677								
	Expenditure by way of any other penalty or fine not covered above									
S.No.	Particulars	Amount in Rs.								
	Expenditure incurred for any purpose which is an offence or which is prohibited by law									
S.No.	Particulars	Amount in Rs.								
(b) Amounts inadmissible under section 40(a):-										
(i) as payment to non-resident referred to in sub-clause (i)										
(A) Details of payment on which tax is not deducted:										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
(ii) as payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted:										
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	
1	31/03/2020	136392	INTEREST ON LOAN	FULLERTON INDIA CREDIT COMPANY LIMITED		HYDERABAD		HYDERABAD	500038	
2	31/03/2020	299280	INTEREST ON LOAN	HDB FINANCIAL SERVICES		HYDERABAD		HYDERABAD	500038	
3	31/03/2020	34790	INTEREST ON LOAN	HDFC BANK		HYDERABAD		HYDERABAD	500038	
4	31/03/2020	258462	INTEREST ON LOAN	HDFC BANK		HYDERABAD		HYDERABAD	500038	
5	31/03/2020	230764	INTEREST ON LOAN	HERO FINCORP		HYDERABAD		HYDERABAD	500038	
6	31/03/2020	308677	INTEREST ON LOAN	INDUSIND BANK		HYDERABAD		HYDERABAD	500038	
7	31/03/2020	112916	INTEREST ON LOAN	HDFC BANK		HYDERABAD		HYDERABAD	500038	
8	31/03/2020	73957	INTEREST ON LOAN	HDFC BANK		HYDERABAD		HYDERABAD	500038	
9	31/03/2020	1643284	INTEREST ON LOAN	BLA BAL BANK		HYDERABAD		HYDERABAD	500038	
10	31/03/2020	154718	INTEREST ON LOAN	OXYZO FINANCIAL SERVICES PRIVATE LIMITED		HYDERABAD		HYDERABAD	500038	
11	31/03/2020	245746	INTEREST ON LOAN	POONA WALLA		HYDERABAD		HYDERABAD	500038	





					FINANCIAL PRIVATE LIMITED							
12	31/03/2020	324718	INTEREST ON LOAN	SHRIRAM CITY UNION FINANCE			HYDERABAD			HYDERABAD	500038	
13	31/03/2020	336247	INTEREST ON LOAN	YES BANK			HYDERABAD			HYDERABAD	500038	
14	31/03/2020	150000	AUDIT FEE	V RAO AND GOPI			HYDERABAD			HYDERABAD	500038	
15	31/03/2020	1130689	INSTALLATION CHARGES	NA			NA			NA	500038	

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
-------	-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------	------------------------	--------------------------------------

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

(A) Details of payment on which levy is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
-------	-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------

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

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
-------	-----------------	-------------------	-------------------	-------------------	--------------------------------	----------------	----------------	--------------------------	---------	-------------------------	--------------------------------------

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

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

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

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
-------	-----------------	-------------------	-------------------	--------------------------------	----------------	----------------	------	---------

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

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

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

S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
-------	-------------	---------	---------------------------	-------------------	---------------------	---------

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

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
-------	-----------------	-------------------	--------------	-------------------	---

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
-------	-----------------	-------------------	--------------	-------------------	---

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

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

(g) Particulars of any liability of a contingent nature

S.No.	Nature Of Liability	Amount in Rs.
-------	---------------------	---------------

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

S.No.	Nature Of Liability	Amount in Rs.
-------	---------------------	---------------

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

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

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

S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of Payment Made (Amount)
1	P RAJASEKHAR	AVUPP3178P	Managing Director	REMUNERATION 900000
2	P HYMAVATHI	ATLPG6090N	Director	REMUNERATION 800000
3	P CHIRANJEEVI	BCCPP1062Q	Director	REMUNERATION 800000

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

S.No.	Section	Description	Amount
		Nil	

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

S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
					Nil

26 (i)\* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-  
 26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

S.No.	Section	Nature of liability	Amount
		Nil	

26 (i)(A)(b) Not paid during the previous year

S.No.	Section	Nature of liability	Amount
-------	---------	---------------------	--------

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

S.No.	Section	Nature of liability	Amount
1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GOODS AND SERVICE TAX	31866116
2	Sec 43B(e)-interest on loan from scheduled banks	INTEREST ON LOANS FROM BANKS AND NBF C S	5223914
3	Sec 43B(b)-provident,superannuation,gratuity/other fund	EMPLOYER CONTRIBUTION TO ESI	21504
4	Sec 43B(b)-provident,superannuation,gratuity/other fund	EMPLOYER CONTRIBUTION TO PROVIDENT FUND	284469

26 (i)(B)(b) not paid on or before the aforesaid date

S.No.	Section	Nature of liability	Amount
		Nil	

(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)

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

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance	250527	
Credit Availed	33841423	
Credit Utilized	32659539	
Closing/Outstanding Balance	1432411	

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

S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) No



S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same							No				
S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
Nil												
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?							No				
A(b)	If yes, please furnish the following details:											
S.No.	Nature of income:	Amount (in Rs.)										
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?							No				
B(b)	If yes, please furnish the following details:											
S.No.	Nature of income:	Amount (in Rs.)										
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)							No				
S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											
A(b)	If yes, please furnish the following details:											
S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B											
B(b)	If yes, please furnish the following details:											
S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:							
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)											
C(b)	If yes, please furnish the following details:											
S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement										
Nil												

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
		S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Nil								
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
		Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-								
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt		
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt				
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-								
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment		
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment				





						assessment year 2020-21 only)					
		Nil									
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. <b>No</b>									
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. <b>No</b>									
		If yes, please furnish the details below									
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year <b>No</b>									
		If yes, please furnish details of the same									
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73 <b>No</b>									
		If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) <b>No</b>										
	S.No.	Section	Amount								
	Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish <b>Yes</b>									
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	HYDB053 60F	194A	Interest other than Interest on securities	5223914	5223914	0	0	0	0	0
	2	HYDB053 60F	194C	Payments to contractors	1130689	1130689	0	0	0	0	0
	3	HYDB053 60F	194J	Fees for professional or technical services	150000	150000	0	0	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details: <b>No</b>									
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	Nil										
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish <b>No</b>									
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.							
				Amount	Dates of payment						
	Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	S.No.	Item Name	Unit	Opening stock	Purchases during	Sales during the	Closing stock	Shortage excess, if any			



							the previous year	previous year				
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
							Amount	Dates of payment				
		Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2											No
A(b)	If yes, please furnish the following details:											
		S.No.	Amount received (in Rs.)				Date of receipt					
		Nil										
37	Whether any cost audit was carried out											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor											
38	Whether any audit was conducted under the Central Excise Act, 1944											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor											No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor											
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:											
No	Particulars	Previous Year					Preceding previous Year					
a	Total turnover of the assessee	188737695					161345011					
b	Gross profit / Turnover	57255500	188737695	30.34 %	31481775	161345011	19.51 %					
c	Net profit / Turnover	3496745	188737695	1.85 %	2657940	161345011	1.65 %					
d	Stock-in-Trade / Turnover	84440845	188737695	44.74 %	32266520	161345011	20.00 %					
e	Material consumed/			%			%					

Finished goods produced							
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					
	A(b)	If yes, please furnish the following details:					
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					
	A(b)	If yes, please furnish the following details:					
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	A(c)	If Not due , please enter expected date of furnishing the report					
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)						
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure relating to entities not registered under GST			
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

Place  
Date

**HYDERABAD**  
**30/12/2020**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**HANUMANTHA RAO POLISETTI**  
**026990**  
**0003153S**  
**FLAT NO 001, D NO 3-5-595, GHARONI**  
**A PAUL APARTMENTS, VITTALWADI**  
**, NARAYANAGUDA , HYDERABAD , T**  
**ELANGANA , 500029 ,**

**UDIN: 21026990AAAACE3384**

#### Form Filing Details

Revision/Original      Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%	1	10/09/2019	10/09/2019	8051	0	0	0	8051
	2	15/07/2019	15/07/2019	10593	0	0	0	10593
	3	27/07/2019	27/07/2019	122881	0	0	0	122881
	4	23/07/2019	23/07/2019	24700	0	0	0	24700
	5	10/09/2019	10/09/2019	18135	0	0	0	18135



6	10/09/2019	10/09/2019	1161	0	0	0	1161
7	11/10/2019	11/10/2019	17848	0	0	0	17848
8	31/10/2019	31/10/2019	11598	0	0	0	11598
9	14/06/2019	14/06/2019	14866	0	0	0	14866
10	14/06/2019	14/06/2019	20179	0	0	0	20179
11	18/06/2019	18/06/2019	4353	0	0	0	4353
12	24/06/2019	24/06/2019	37500	0	0	0	37500
Total of Plant & Machinery @ 40%							291865
Plant & Machinery @ 15%	1	18/11/2019	184746	0	0	0	184746
	2	07/12/2019	116949	0	0	00	116949
	3	06/01/2020	91483	0	0	0	91483
Total of Plant & Machinery @ 15%							393178
Furnitures & Fittings @ 10%	1	13/07/2019	19531	0	0	0	19531
	2	02/01/2020	52344	0	0	0	52344
	3	25/09/2019	3034	0	0	0	3034
	4	21/05/2019	30000	0	0	00	30000
	5	28/05/2019	47000	0	0	0	47000
	6	30/05/2019	15000	0	0	0	15000
	7	18/06/2019	1000	0	0	0	1000
	8	20/06/2019	12200	0	0	0	12200
	9	20/06/2019	9661	0	0	0	9661
	10	30/06/2019	15864	0	0	0	15864
	11	30/06/2019	73568	0	0	0	73568
	12	12/07/2019	7051	0	0	0	7051
	13	05/08/2019	11865	0	00	0	11865
	14	18/02/2020	84746	0	0	0	84746
	15	16/07/2019	52900	0	0	0	52900
	16	16/07/2019	7203	0	0	00	7203
	17	17/07/2019	5000	0	00	0	5000
	18	23/09/2019	40000	0	00	0	40000
	19	30/09/2019	30000	0	0	0	30000
	20	21/11/2019	30000	0	00	0	30000
	21	23/11/2019	20000	0	00	0	20000
	22	03/12/2019	33000	00	0	0	33000
	23	06/12/2019	20000	0	0	0	20000
	24	19/12/2019	19200	0	00	0	19200
	25	18/02/2020	21204	0	0	0	21204
	26	28/02/2020	66880	0	0	0	66880
	27	28/02/2020	130754	0	00	0	130754
	28	29/02/2020	592708	0	0	0	592708
	29	18/03/2020	54200	0	0	0	54200
Total of Furnitures & Fittings @ 10%							1505913
Building @ 5%							
Total of Building @ 5%							0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Building @ 5%			
Total of Building @ 5%			0



