



Independent Auditors' Report

To,
The Members of,
GM Infracore Private Limited,
Hyderabad.

Report on the Ind AS Financial Statements:

We have audited the accompanying Ind AS financial statements of GM Infracore Private Limited (the “Company”), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS Financial Statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income) changes in equity and cash flow statement of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified in The Companies (Indian Accounting Standards) Rules, 2015 as amended 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility:

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Management, as well as evaluating the overall presentation of the Ind AS financial statements.

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

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at 31st March, 2021, and its Total Comprehensive Income (comprising of Profit and Other Comprehensive Income), its cash flow and the changes in equity for the year ended on that date.



Report on Other Legal and Regulatory Requirements:

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the company as we considered appropriate and according to the information and explanations given to us we give a statement on the matters specified in paragraphs 3 and 4 of the Order.

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- (b) The Company has a program of verification of fixed assets to cover once in a financial year. However no such verification is carried out during the year under audit. In view of the above, the question of discrepancies, if any, on such physical verification does not arise.
- (c) The company does not hold any immovable properties hence the question of title does not arise.
- (ii) The company does not hold any inventory hence the requirements of clause (ii) of the Order are not applicable to the Company.
- (iii) The company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnership Firms or other parties covered in the register maintained u/s 189 of the Act, hence the question of grant of such loans being prejudicial to company's interest, schedule of repayment of interest and principal, receipt of principal and interest on regular basis and steps for recovery of overdue amount for more than 90 days as per clause (iii) of the Order does not arise.
- (iv) The company has not granted any loans, investments nor given guarantees/ security, hence the question of compliance with the provisions of Sections 185 and 186 of the Act as per clause (iv) of the Order does not arise.
- (v) The company has not accepted any deposits from public; hence the question of compliance with the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder as per clause (v) of the Order does not arise.





- (vi) The company is not required to maintain cost records under sub-section (1) of section 148 of the Act for the operations of the company; hence the requirements of clause (vi) of the Order does not arise.
- (vii) (a) The company is regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Goods and Service Tax, Duty of Customs, Cess and other statutory dues with the appropriate authorities to the extent applicable to it;
- (b) No undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Goods and Service Tax, Duty of Customs, Cess and other statutory dues which have remained outstanding as at 31st March 2021 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us, there are no dues of Income tax or Goods and Service Tax or Duty of Customs, Cess which have not been deposited on account of any dispute.
- (viii) The Company has not defaulted in repayment of loans or borrowings from banks. The company has neither borrowed any loans from Financial Institutions, Government nor issued any debentures and consequently the question of default in repayment does not arise.
- (ix) No money was raised by way of initial public offer or further public offer nor the company has raised money by term loan hence the requirements of clause (ix) of the Order are not applicable to the Company;
- (x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The company does not have a Managing Director or wholetime director or manager, hence, the provisions of clause (xi) of the Order are not applicable.
- (xii) The Company is not a Nidhi Company. Therefore the provisions of clause (xii) of the Order are not applicable to the Company.
- (xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties as defined in the Act, are in compliance with the provisions of Sections 177 and 188 of the Act and the disclosure of such transactions is



made in the Financial Statements as required by applicable Accounting Standards.

- (xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Hence the requirement of compliance with provisions of Section 42 of the Act and utilisation of amounts so raised for the purpose for which the funds were raised as per clause (xiv) of the Order does not arise.
- (xv) In our opinion, the Company has not entered into any non-cash transactions with directors or persons connected with them; hence the requirement of compliance with the provisions of Section 192 of the Act as per clause (xv) of the Order does not arise.
- (xvi) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Therefore the provisions of clause (xvi) of the Order are not applicable to the Company.
- a. As required by Section 143(3) of the Act, we report that:
- 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;
 - In our opinion, proper books of account as required by law have been kept by the company so far as appears from our examination of those books;
 - The Balance Sheet, Statement of Profit & Loss, the Cash Flow Statement and Statement of Changes in Equity referred to in this report are in agreement with the books of account;
 - In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.
 - On the basis of written representations received from the directors, as on 31st March 2021 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st, March 2021 from being appointed as a director in terms of Section 164(2) of the Act.
 - As per MCA notification dated 13th June, 2017 comment in respect to the adequacy of the internal financial controls over financial reporting of the Company is not required for the company.
 - 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:
 - The Company does not have any pending litigations which would significantly 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;
- iii. There are no dues required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Hyderabad
Date: 29.06.2021

For DAGLIYA & Co.,
Chartered Accountants
(FRN 000671S)



Mayank Jain
(Mayank Jain)
Partner
M No.: 225914

UDIN: 21225914AAAANA
3253

GM INFRA VENTURES PVT LTD
Balance Sheet As At 31st March 2021

Particulars	Note No.	As At 31.03.2021	As At 31.03.2020
ASSETS			
(I) Non-current assets			
(a) Plant & Equipment	1	1,11,462	1,39,620
(b) Other Intangible assets	1	506	675
(II) Current Assets			
(a) Inventories		-	-
(b) Financial Assets:			
(i) Trade receivables	2	56,00,472	58,31,312
(ii) Cash and cash equivalents	3	14,04,087	8,99,950
(iii) Others	4	-	1,12,061
(c) Other current assets	5	18,69,98,621	17,47,59,547
		19,41,15,148	18,17,43,165
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	6	2,85,00,000	2,85,00,000
(b) Other Equity	7	3,67,75,861	2,73,32,262
LIABILITIES			
I Non-current liabilities			
(a) Provisions		-	-
I Current Liabilities			
a. Financial Liabilities			
i. Borrowings	8	-	-
ii. Trade Payables	9	3,50,000	3,50,000
iii. Other Financial Liabilities (other then those specified in term (c))		-	-
b. Other Current Liabilities	10	12,55,27,985	12,55,60,903
c. Current Tax Liabilities (net)	11	29,61,302	-
		19,41,15,148	18,17,43,165

Significant accounting policies and Notes to Financial Statements from an integral part of the Balance Sheet

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As per our report attached
for Dagliya & Co.

Chartered Accountants

Firm's registration no. 000671S

Mayank Jain
Mayank Jain
Partner

Membership No. 225914

Place: Hyderabad

Date: 29.06.2021

UDIN: 21225914 AAAAN A 3253



For and behalf of the Board

For GM Infra Ventures Pvt Ltd

G. Yoganand
G. Yoganand
Director

DIN No.00850735



Sudarsan V Maddi
Sudarsan V Maddi
Executive Director

DIN No.00988521

GM INFRA VENTURES PVT LTD

Statement of Profit and loss account for the year ended 31.03.2021

Particulars	Note No.	For the year ended 31.03.2021	For the year ended 31.03.2020
1 Revenue from operations	12	40,19,160	68,350
2 Other income	13	1,15,06,224	1,02,97,490
3 Total Revenue (1+2)		1,55,25,384	1,03,65,840
4 Expenses			
(a) Changes in work-in-progress		-	-
(b) Employee benefits expenses	14	1,00,000	24,67,762
(c) Finance costs	15	1,115	15,56,264
(d) Depreciation and Amortisation expense	16	28,327	26,399
(e) Other expenses	17	21,34,300	21,45,455
Total expenses - 4		22,63,742	61,95,880
5 Profit / (Loss) before tax		1,32,61,642	41,69,960
6 Tax expense			
a. Current tax	18	38,18,043	7,53,404
b. Taxes of earlier years			
7 Profit / (Loss) for the year		94,43,599	34,16,556
8 Earning per equity share (Basic and diluted)		3.31	1.20
Number of shares used in computing earnings per share		28,50,000	28,50,000

Significant accounting policies and Notes to Financial Statements from an integral part of the Balance Sheet

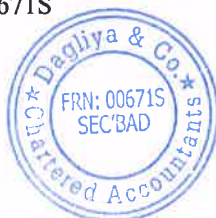
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As per our report attached
for Dagliya & Co.

Chartered Accountants
Firm's registration no. 000671S


Mayank Jain

Partner
Membership No. 225914



For and behalf of the Board
For GM Infra Ventures Pvt Ltd


G. Yoganand
Director
DIN No.00850735


Sudarsan V Maddi
Executive Director
DIN No.00988521

Place: Hyderabad

Date: 29.06.2021

UDIN: 24225914 AAAAN 43253

GM INFRA VENTURES PVT LTD
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

SL	Particulars	AMOUNT 31.03.2021		AMOUNT 31.03.2020	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit/(Loss) before Tax and Extraordinary Items		1,32,61,642		41,69,960
	<u>Adjustments for:</u>				
	- Depreciation	28,327		26,399	
	- Interest & Other Finance Charges	1,115		15,56,264	
			29,442		15,82,663
	Operating Profit before Working Capital Changes		1,32,91,084		57,52,623
	<u>Adjustments for:</u>				
	- (Increase)/Decrease in Inventories	-		-	
	- (Increase)/Decrease in short term and long term advance & deposit	(1,26,51,087)		(2,40,75,895)	
	- Increase /(Decrease) in Trade payables	-		-	
	- Increase /(Decrease) in Trade receivables	2,30,840		(1,74,973)	
	- Increase /(Decrease) in Other current and non current liabilities	(32,918)	(1,24,53,165)	1,80,784	(2,40,70,084)
	Cash generated from operation		8,37,919		(1,83,17,461)
	Direct Taxes Paid		(4,44,727)		(3,25,044)
	Net Cash from Operating Activities		3,93,192		(1,86,42,505)
B.	Cash Flow from Investing Activities				
	Sale of Assets		-		-
	Investment (made)/sold in Shares		-		-
	Purchase of Fixed Assets		-		-
	Net Cash from Investments Activities		-		-
C.	Cash Flow Financing Activities				
	Borrowing/(repayment) of Short term borrowings	-		(1,27,16,248)	
	Issue of equity shares	-		-	
	Redemption of buy back of own equity shares	-		-	
	Redemption surplus towards Dividend	(0)		(0)	
	Redemption of security premium (Buy back)	0		0	
	Interest & Other Finance Charges	(1,115)		(15,56,264)	
	Net Cash from Financing Activities		(1,115)		(1,42,72,512)
	Net Change in Cash & Cash Equivalent (A+B+C)		3,92,077		(3,29,15,017)
	Opening Balance		10,12,011		3,39,27,027
	Closing Balance		14,04,087		10,12,011
	Note: (i) Figures in brackets are outflows (ii) Previous Year's figures have been re-grouped or rearranged wherever necessary				

As per our Report of even date.

For Dagliya & Co.

Chartered Accountants

Firm's registration no. 00671S

Mayank Jain

(Mayank Jain)

Partner

M No. 225914

Place: Hyderabad

Date : 29.06.2021



For and on Behalf of the Board

G. Yoganand
G Yoganand
Director
DIN No.00850735



Sudarsan V Maddi
Sudarsan V Maddi
Executive Director
DIN No..00988521

GM INFRA VENTURES PVT LTD

Note no 1 : Plant & Equipment

Fixed Assets	Gross Block			Depreciation			Net block	
	As at 1 April 2020	Additions	Disposals	As at 31 March 2021	As at 1 April 2020	Depreciation charge for the year	As at 31 March 2021	As at 31 March 2020
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tangible Assets								
Plant & Machinery	1,30,859	-	-	1,30,859	76,749	7,527	84,276	54,110
Furniture and Fixtures	2,71,943	-	-	2,71,943	2,17,316	9,887	2,27,203	54,627
Office equipment	1,23,348	-	-	1,23,348	1,17,181	858	1,18,039	6,167
Computer	5,36,402	-	-	5,36,402	5,11,686	9,886	5,21,572	24,716
Total A	10,62,552	-	-	10,62,552	9,22,932	28,158	9,51,090	1,39,620
Intangible Assets								
Computer software	13,500	-	-	13,500	12,825	169	12,994	675
Total B	13,500	-	-	13,500	12,825	169	12,994	675
Total A+B	10,76,052	-	-	10,76,052	9,35,757	28,327	9,64,084	1,40,295



GM INFRA VENTURES PVT LTD
2.Trade receivables
(Unsecured and considered good)

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Debts outstanding for a period exceeding six months	56,00,472	58,31,312
Other debts	-	-
	56,00,472	58,31,312

3. Cash and Cash Equivalents

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Cash & Bank Balances :		
Balance with banks	2,63,092	7,58,955
Cash in hand	11,40,995	1,40,995
Total (A+B)	14,04,087	8,99,950

4. Financial Assets - Others

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Fixed Deposits	-	1,12,061
	-	1,12,061

5. Other Current Assets
(Unsecured and considered good)

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Other Current Assets		
a Advance to contractors	5,05,092	5,05,092
b Advances / Receivables others	18,57,90,458	17,30,27,310
Total A	18,62,95,550	17,35,32,402
Current Tax (Assets)		
TDS Receivable	7,03,071	12,27,145
Total A + B	18,69,98,621	17,47,59,547



6. Equity Share Capital

Particulars	As at 31.03.2021 Rs.	As at 31.03.2020 Rs.
Authorised Equity shares 5,00,00,000 (previous year 5,00,00,000) of Rs. 10 each	5,00,00,000	5,00,00,000
	5,00,00,000	5,00,00,000
Issued Equity shares 28,50,000 (previous year 28,50,000) of Rs. 10 each	2,85,00,000	2,85,00,000
	2,85,00,000	2,85,00,000
Subscribed and fully Paid up Equity shares 28,50,000 (previous year 28,50,000) of Rs.10 fully paid up	2,85,00,000	2,85,00,000
Grand total	2,85,00,000	2,85,00,000

Share capital (continued)

The reconciliation of the number of equity

Particulars	As At 31.03.2021		As At 31.03.2020
	Number		Number
Shares outstanding at the beginning of the year	28,50,000		28,50,000
Shares Issued during the year	-		-
Add: Bonus Shares Issued	-		-
Less: Shares buy back during the year	-		-
Shares outstanding at the end of the year	28,50,000		28,50,000

Terms/right attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. 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 all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

C.y. nil (Previous years 19,00,000) Equity Shares in aggregate have been bought back in the last five years

The details of shareholders holding more than 5% equity shares are set out below;

Name of Shareholder	As At 31.03.2021	
	No. of Shares held	% of Holding
Manjeera Constuctions Limited	28,50,000	100.00%

As At 31.03.2020	
No. of Shares held	% of Holding
28,50,000	100.00%



GM INFRA VENTURES PVT LTD
7. Other Equity

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Capital Redemption Reserve Account		
Opening Balance	95,00,000	95,00,000
Add: Transferred from Securities premium account for buyback of shares	-	-
(Less): Amount utilised for issue of Bonus Shares	-	-
Closing Balance	95,00,000	95,00,000
Securities Premium Account		
Opening Balance	-	-
Less: Amount transferred to Capital redemption reserve account	-	-
Less: Amount utilised for buyback of shares	-	-
Closing Balance	-	-
Surplus / (deficit) in the statement of profit and loss		
Opening Balance	1,78,32,262	1,44,15,706
Add: Profit/ (Loss) for the year	94,43,599	34,16,556
Less: Dividend paid	-	-
Less: Dividend Tax	-	-
Closing Balance	2,72,75,861	1,78,32,262
	3,67,75,861	2,73,32,262

8. Borrowings

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Current Borrowings - secured		
OBC OD	-	-
(Against Fixed Deposit)	-	-

9. Trade Payables

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Trade Payables	3,50,000	3,50,000
	3,50,000	3,50,000

- The Company has not received any intimation from 'Suppliers' regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid /payable as required under the said Act have not been given.

10. Other Current Liabilities

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
(a) Advance from customers	7,63,34,324	7,63,34,323
(b) Statutory dues payable	3,30,875	4,07,971
(c) Corpus fund	4,09,26,400	4,09,26,400
(d) <u>Other current liabilities</u>		
1) Retention money	77,205	77,205
2) Rental / Security Deposit	76,58,569	76,64,204
3) Outstanding expenses	2,00,612	1,50,800
	12,55,27,985	12,55,60,903

11. Current Tax Liabilities (net)

Particulars	31.03.2021	31.03.2020
	Rs.	Rs.
Provision for		
Tax on Distributed Income		
Income Tax (net of advance tax and TDS)	29,61,302	-
	29,61,302	-



GM INFRA VENTURES PVT LTD**12. Operating revenue**

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Revenue from construction	32,69,160	-
Rental income	7,50,000	68,350
	40,19,160	68,350

13. Other income

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Interest income	1,14,23,214	1,00,47,490
Other income	83,010	2,50,000
	1,15,06,224	1,02,97,490

14. Employee benefit expense

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Salaries, bonus and other allowances	-	5,57,333
Staff welfare expenses	-	25,800
Directors remuneration	1,00,000	18,00,000
Gratuity	-	84,629
	1,00,000	24,67,762



a.The following table sets out the status of the gratuity plan as required under AS 15 (Revised)

	For the year ended 31-03-2021	For the year ended 31/03/2020
Profit & Loss Account		
Current Service Cost	0	0
Premium Cost on benefit obligation	0	74,533
Expected return on plan assets	0	0
Net Actuarial (gain). Loss recognized in the year	74,533	0
Net Benefit expense	74,533	74,533

b.Balance Sheet

i. Details of provision for Gratuity

Change in the present value of the defined benefit obligation are as follows:

Opening defined benefit obligation	74,533	9,60,482
Interest cost	0	74,533
Current services cost	0	0
Benefits paid		9,66,347
Actuarial (gains)/losses on obligation	-74,533	5,865
closing defined benefit obligation	-	74,533

ii.The principal assumptions used in determining gratuity and post employment medical benefit obligations for the company's plans are shown below:

Assumptions	%	%
Salary Rise	7	7
Discount rate	7.76	7.76
Attrition Rate	5	5
Avg Past Service	7 Years	7 Years



15. Finance Cost

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Bank charges	1,115	3,216
Interest		
- others	-	100
- on Bank OD	-	15,52,948
	1,115	15,56,264

16. Depreciation and amortisation expense

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Depreciation of tangible assets	28,327	26,399
	28,327	26,399

17. Other expense

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Communication costs	-	25,010
Audit fees	40,000	30,000
Legal and professional fees	7,48,000	15,97,000
Miscellaneous expenses	-	1,87,865
Repairs and maintenance others	-	1,99,389
Printing and Stationery	1,350	15,875
Security charges	-	33,000
Service tax / GST Paid	-	2,208
Sundry balances w/off	1,294	(3)
Rates and taxes	30,940	27,550
Maintenance charges	3,11,600	-
Donations	10,01,116	-
Travel and conveyance	-	27,561
	21,34,300	21,45,455

18. Current tax

Particulars	For the year ended 31.03.2021	For the year ended 31.03.2020
	Rs.	Rs.
Current tax	38,18,043	7,53,404
Tax on Distributed Income	-	-
Tax on Buy Back of Shares	-	-
Add / (Less) : Taxes of earlier years w/off	-	-
	38,18,043	7,53,404



Interest Others

Interest on TDS Delay payment

Interest

Amount**TDS****Details of director remuneration**

Sri Sudarsan V Maddi

1,00,000	-
1,00,000	-

List of trade payables as on 31.03.2021

Manjeera Retail Holdings Pvt. Ltd.

Divya Rolling Shutters & Fabrication Engg. Works

-
3,50,000
3,50,000

Details of advance from customers as on 31.03.2020

Advance Against of Sale-Platina

Advance Against Sales-The Platina

1,74,973
7,61,59,351
7,63,34,324

Details Of Statutory Dues payable

TDS Payable

Gratuity payable

GST Payable

46,371
-
2,84,504
3,30,875

Details of Retention money

Select Enterprises

77,205
77,205

Details of Rental / security deposit received

ATC Telecom Infrastructure Pvt Ltd

Bharati Airtel Ltd-Rental Deposit

Insync Information Systems I Ltd-Security Dept.

M/s RakSan Consulting P Ltd B-1002-Lease

CAM Deposit

Electricity Deposit

36,000
9,365
58,45,175
12,78,204
2,61,240
2,28,585
76,58,569

Details of outstanding expenses as on 31.03.2020

Audit fees payable

M.V Sudarsan

Pundari Kashyam & Associates

R& A Associates

40,000
1,00,000
22,100
2,400
1,64,500

Details Advances to Suppliers as on 31.03.2021

Johnson Controls (I) Pvt. Ltd.

Nath Service Centre

Novelty Interiors

Revolve Engineers

S R Enterprises

Structural Concrete Repairs

2,15,479
1,22,400
38,630
14,209
3,24,312
20,000
-

A



Less: Suppliers having credit balance

Azad Ali	1,500
Bhanwar Lal	12,220
Brijesh Kumar Patel	7,000
Delta Electronics (India)	300
Kone Elevator India Pvt. Ltd.	3,392
Links Excels in Trade	4,251
M. Amba Das	4,800
M. A. Samad	35,392
Shaik Faheem	15,310
SSV Engineers	5,674
TCA Consultants Pvt Ltd.	1,00,000
Windsor Industries	11,135
Y M K Venkatapathi	28,964

B -

Net Total A-B

Advances / Receivables others as on 31.03.2021

Maintenance Charges receivable	(10,97,919)
The Platina Welfare Association	1,90,00,000
ATC telecom Infrastructure P ltd (rent)	14,160
Bharati Airtel Ltd -Rent	-
ICD-Dhruva Infra	97,00,581
ICD-Greenwish Electricals India Ltd	1,26,03,066
ICD- Guptha Infraventures and Constructions Pvt Ltd	58,00,485
ICD-Sri sai Venkat Financial Services	31,32,787
ICD-Vishwanath Projects Ltd	2,21,993
ICD- Manjeera Constructions Ltd	13,64,15,305
Sree Ads	-
	18,57,90,458



Schedule of Fixed Assets attached to and forming part of the Balance Sheet as at 31-03-2018(LT. ACT)

GM INFRA VENTURES PVT LTD

Name of the Assessee
31.03.2021

Year ended on
2021-22

Asst Year

Annexure - A

Item no. 14

Particulars of Depreciation allowable as per I.T. Act 1961 in respect of each Asset or block of Assets, as the case may be

Description of Asset	Rate of Dep	Actual Cost/WDV as on 31.03.20	Date of Addition date when put to use	Date of Deletion	Amount of Addition	Amount of deletion	Adjustment on Account		Dep Allowable	WDV as on 31.03.21
							Modvat Availed	change in rate of currency		
15 % Block	15%	63,395					-	-	9,509	53,886
40 % Block computer	40%	744							298	446
10 % Block Furniture & Fittings	10%	1,10,524							11,052	99,472
		1,74,663					-	-	20,859	1,53,804

For DAGLIYA & CO.,
Chartered Accountants

(Partner)

