

## NOTICE TO THE MEMBERS


NOTICE is hereby given that the 20<sup>th</sup> Annual General Meeting of the Members of Sameera Infra Projects Private Limited will be held on Tuesday the 30<sup>th</sup> November, 2021 at 11:30 AM at the Registered Office, Plot No.54 & 55, A.G. Arcade, Transport Road, Secunderabad-500009, to transact the following business:

### ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31<sup>st</sup> March, 2021 consisting of the Balance Sheet, Statement of Profit and Loss together with the Reports of the Board of Directors and Auditors thereon.
2. "RESOLVED THAT pursuant to the provisions of Section 139, Section 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) M/s RKSB & Associates (Firm Registration No.016796S), Chartered Accountants, Sirisilla-505301, Telangana be and are hereby appointed as Statutory Auditors of the Company in place of M/s K. Sai Bharat & Associates (Firm Registration No.018787S), Chartered Accountants, Sirisilla-505301, Telangana for a period of five years to hold office from the conclusion of 20<sup>th</sup> Annual General Meeting till the conclusion of 25<sup>th</sup> Annual General Meeting on such remuneration plus taxes and reimbursement of out of pocket expenses as may be incurred by them in connection with audit of accounts of the Company, as may be mutually agreed upon between the Board of Directors and the Statutory Auditors."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to settle any question, difficulty or doubt, that may arise and to do all such acts, deeds and things as may be necessary, proper or expedient for the purpose of giving effect to this Resolution."

**By Order of the Board of Directors  
For Sameera Infra Projects Private Limited**

  
**Satya Murthy Sivalenka**  
Director  
DIN: 00412609



Place: Hyderabad  
Date: 21.11.2021

**Sameera Infra Projects Pvt. Ltd.**

Plot No. 54 & 55, A.G. Arcade, Transport Road, Secunderabad - 500 009

Tel: +91 040 40123364, E-mail: info@sameerainfraprojects.com, Website: www.sameerainfraprojects.com

**NOTES:**

- 1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxies in order to be effective must be received by the Company not later than forty eight (48) hours before the meeting. Proxies submitted on behalf of limited Companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.**
2. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total share capital of the Company. Members holding more than ten percent of the total share capital of the Company may appoint a single person as proxy, who shall not act as proxy for any other member. A proxy form is annexed to this Notice.
3. For the convenience of Members and proper conduct of the meeting, entry to the meeting venue will be regulated by attendance slip. Members / Proxies are requested to duly fill the attendance slips and hand it over at the entrance of the meeting to attend the meeting.
4. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
5. Corporate Shareholders intending to send their authorised representatives to attend the meeting are requested to send a certified copy of the Board Resolution authorising their representative to attend and vote on their behalf at the meeting.
6. The Annual General Meeting being convened by shorter notice pursuant to provisions of 101 of the Companies Act, 2013 as the consent has been accorded by all the members of the Company.



## BOARD'S REPORT

To,  
The Members  
Sameera Infra Projects Private Limited

Your Directors have pleasure in presenting their 20<sup>th</sup> Annual Report on the business and operations of the Company and the accounts for the Financial Year ended on 31<sup>st</sup> March 2021.

### 1. Financial Results

The Company's financial performance for the year under review along with previous year's figures is given hereunder:

(Amount in Rs.)

Particulars	For the Year ended 2020-2021	For the Year ended 2019-2020
Income from Business Operations	80,08,93,951	21,26,48,099
Other Income	58,628	36,411
<b>Total Income</b>	<b>80,09,52,579</b>	<b>21,26,84,510</b>
Total Expenses excluding Tax, Interest & Depreciation	78,36,23,700	20,67,48,518
<b>Profit Before Tax, Interest and Depreciation</b>	<b>1,73,28,879</b>	<b>59,35,992</b>
Less: Interest and other Financial Charges	13,452	13,399
<b>Profit before Tax and Depreciation</b>	<b>1,73,15,427</b>	<b>59,22,593</b>
Less: Depreciation	4,34,712	3,65,062
<b>Profit before tax</b>	<b>1,68,80,715</b>	<b>55,57,531</b>
Less: Current Income Tax	46,67,363	17,28,906
Less: Deferred Tax	(1,477)	(1,39,096)
<b>Net Profit/(Loss) after Tax</b>	<b>1,22,14,829</b>	<b>39,67,721</b>
Earnings per share (Basic)	2.90	0.94
Earnings per Share (Diluted)	2.90	0.94

### 2. Operations

The Company has reported total income of Rs.80,09,52,579 for the current year as compared to Rs.21,26,84,510 lakhs in the previous year. The Net Profit for the year under review amounted to Rs.1,22,14,829 lakhs in the current year as compared to Rs.39,67,721 lakhs in the previous year.



**Sameera Infra Projects Pvt. Ltd.**

### **3. Transfer to reserves**

The Company has not transferred any amount to reserves during the year under review.

### **4. Share Capital**

The Paid-up Equity Share Capital as on 31<sup>st</sup> March, 2021 was Rs.4,21,49,000.

During the year under review, the Company has not:

- a. bought back any of its securities
- b. issued any Sweat Equity Shares
- c. issued any Bonus Shares
- d. provided any Stock Option Scheme to the employees

### **5. Material Changes between the date of the Board's Report and end of financial year**

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

### **6. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

### **7. Subsidiaries, Joint Ventures and Associate Companies**

The Company does not have any Subsidiary Companies or Joint Ventures but has 2 Associate Companies viz., (1) Seacon Energy & Infrastructure Limited and (2) Globe Commercials Limited and the Disclosures are enclosed in Form AOC-1 as Annexure-I.

### **8. Statutory Auditor & Audit Report**

M/s K. Sai Bharat & Associates (Firm Registration No.018787S), Chartered Accountants, Sirisilla-505301, Telangana, the existing Statutory Auditors of the Company has submitted their resignation and M/s RKS & Associates (Firm Registration No.016796S), Chartered Accountants, Sirisilla-505301, Telangana were appointed as Statutory Auditors of the Company by the Members of the Company at their Extraordinary General Meeting held on 10.07.2021 in the casual vacancy due to the resignation of the existing Statutory Auditors and the Auditors so appointed will hold office up to the conclusion of the ensuing Annual General Meeting.

The Company proposed to appoint M/s RKS & Associates (Firm Registration No.016796S), Chartered Accountants, Sirisilla-505301, Telangana as Statutory



Auditors of the Company for a period of five years to hold office from the conclusion of the ensuing Annual General Meeting till the conclusion of 25<sup>th</sup> Annual General Meeting and a resolution in this regard is placed before the Members of the Company for their approval.

The Company has received a certificate from the above said Auditors that, they are eligible to hold office as the Auditors of the Company and are not disqualified for being so appointed.

#### **9. Change in nature of business**

In addition to the existing business, the Company has forayed into processing, drying, sale, purchase, marketing and distribution of agricultural commodities and was done a substantial business during the year under review, by taking the advantage of the experience, network gained and developed over a period of time and enormous business opportunities available in the market and with a view to maintain balanced and substantial growth of the Company.

#### **10. Dividend**

During the year under review, the Board of Directors of your Company does not recommend any Dividend for the Financial Year 2020-21

#### **11. Public Deposits**

The Company has not invited or Accepted Deposits during the year from the Public covered under Section 73 of the Companies Act, 2013, and The Companies (Acceptance of Deposits) Rules, 2014.

#### **12. Particulars of conservation of energy, technology absorption, foreign exchange earnings and outgo**

Your Company has no activities relating to Conservation of Energy and Technology Absorption as required to be disclosed under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) the Companies (Accounts) Rules, 2014. However, your Company uses Information Technology extensively in its operations and also continues its endeavor to improve Energy Conservation and Utilization, Safety and Environment.

Conservation of energy:

- i. Adequate measures have been taken for conservation of energy.
- ii. There is no additional investment and proposal for reduction of energy conservation.
- iii. As there is no additional investment, there is no impact on the business of the Company.

Technology absorption:

The Company has not absorbed any technology during the period under review. No Research and Development was carried out during the year under review.





Foreign Exchange Earnings: Nil  
Foreign Exchange Out Go: Nil

### **13. Directors & Key Managerial Personnel**

There was no Director who was appointed/ceased/reelected/reappointed during the year under review. However, Mr. Subrahmanyam Sista (DIN: 03246422) and Mr. Mahammad Gouse Basha Shaik (DIN: 07407807) were appointed as Directors on the Board of Directors of the Company w.e.f. 10.06.2021. The Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

### **14. Meetings of Board of Directors**

During the year 2020-21, the Board of Directors met 6 (six) times viz. on, 11.05.2020, 18.07.2020, 23.07.2020, 05.09.2020, 04.11.2020, 28.12.2020 and 18.03.2021.

Proper notices were given and the proceedings were properly recorded and signed in the Minutes Book as required as per the provisions of Companies Act, 2013.

### **15. Particulars of employees**

There is no Employee drawing remuneration aggregating to the limits prescribed pursuant to the provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5(2) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

### **16. Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the Auditors and the Practicing Company Secretary in their reports**

There are no qualifications by the auditors. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

### **17. Particulars of loans, guarantees or investments**

In the Financial Year 2020-21 the Company has not given any Loan, Guarantees or made any Investments exceeding sixty per cent of its Paid-up Share Capital, Free Reserves and Securities Premium Account or One Hundred Percent of its Free Reserves and Securities Premium Account, whichever is higher, as prescribed in Section 186 of the Companies Act, 2013.

### **18. Particulars of contracts or arrangements with related parties**

Since all related party transactions entered into by your Company were in the ordinary course of business and were on an arm's length basis and during the year under review, the Company has not entered into any contracts with the related parties. The details of the existing arm's length contract is enclosed in Form AOC-2 as Annexure-II.



## **19. Internal Control System and their adequacy**

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal Control Systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

## **20. Secretarial Standards**

The Company Complies with all applicable Secretarial Standards.

## **21. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

## **22. Risk Management Policy**

The Company has proper procedures in place for development and implementation of a Risk Management Policy for the Company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company.

## **23. Material Changes and Commitments affecting the financial position of the Company**

There have been no material changes and commitments, affecting the financial position of the Company, which have occurred between the end of the Financial Year of the Company, to which the Financial Statements relate and the Date of the Report.

## **24. Significant and Material Orders passed by Regulators or Courts or Tribunals**

During the Financial Year 2020-21 no significant and material orders has been passed by Regulators or Courts or Tribunals impacting the Going Concern Status and Company's Operations in future.

## **25. Directors' Responsibility Statement**

In terms of Provisions of Section 134 (5) of the Companies Act, 2013 (Act) read with relevant Rules made there under, your Directors confirm that:

- i. In the preparation of the Annual Accounts for the Financial Year ended on 31<sup>st</sup> March, 2021, the applicable Accounting Standards had been followed, along with proper explanation relating to material departures;



- ii. They have 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 your Company at the end of the Financial Year and of the profit and loss of your Company for that period;
- iii. They had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. They have prepared the Annual Accounts for the Financial Year ended on 31<sup>st</sup> March, 2021 on a Going Concern Basis; and
- v. They have devised proper Systems to ensure Compliance with the provisions of all applicable Laws and that such Systems were Adequate and Operating Effectively.

Further, your directors confirm that your Company has adequate Internal Systems and Controls in place to ensure compliance of Laws applicable to your Company.

## **26. Corporate Social Responsibility**

The provisions of Corporate Social Responsibility as per section 135 of the Companies Act, 2013 doesn't applicable to the Company.

## **27. Cost Record**

The provisions of Cost Audit as per section 148 of the Companies Act, 2013 doesn't applicable to the Company.

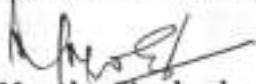
## **28. Secretarial Audit Report**

The provisions of Secretarial Audit as per section 204 of the Companies Act, 2013 doesn't applicable to the Company.

## **29. Acknowledgement**

Your Director also wish to place on record their appreciation, for the sincere contributions received from the Government, Bankers, Customers, Employees and all the Stakeholders, those who are associated with the Company.

**By Order of the Board of Directors  
For Sameera Infra Projects Private Limited**

  
**Satya Murthy Sivalenka**  
Director  
DIN: 00412609

  
**Kameswari Sivalenka**  
Director  
DIN: 00412669



Place: Hyderabad  
Dated: 21.11.2021



**FORM NO. AOC -1**

[Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014]

**Statement containing salient features of the financial statement of  
Subsidiaries/Associate Companies/Joint Ventures**

**Part "B": Associates and Joint Ventures**

**Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures**

<b>Name of associates/Joint Ventures</b>	<b>Seacon Energy &amp; Infrastructure Limited</b>
1. Latest audited Balance Sheet Date	31 <sup>st</sup> March, 2021
2. Shares of Associate/Joint Ventures held by the Company on the year end	
No.	23,22,005
Amount of Investment in Associates/Joint Venture	Rs.2,32,20,050
Extend of Holding%	49.29
3. Description of how there is significant influence	As per the Shareholdings
4. Reason why the associate/joint venture is not consolidated	Shares not listed and exempted as per the Companies (Accounts) Amendment Rules, 2016
5. Net worth attributable to shareholding as per latest audited Balance Sheet	Rs.1,17,67,712
6. Profit/(Loss) for the year	
i. Considered in Consolidation	--
ii. Not Considered in Consolidation	(Rs.22,83,854)

- Names of associates or joint ventures which are yet to commence operations: Nil
- Names of associates or joint ventures which have been liquidated or sold during the year: Nil

**By Order of the Board of Directors  
For Sameera Infra Projects Private Limited**

  
**Satya Murthy Sivalenka**  
Director  
DIN: 00412609

  
**Kameswari Sivalenka**  
Director  
DIN: 00412669



Place: Hyderabad  
Dated: 21.11.2021

**FORM NO. AOC -2**

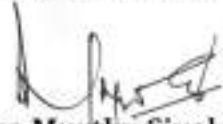
[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis: Nil
2. Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Mr. Sivalenka Satya Murthy Director and Shareholder of the Company
b)	Nature of contracts/arrangements/transaction	Property taken on rent by the Company
c)	Duration of the contracts/arrangements/transaction	As the property belongs to the Director, duration of the contract is not defined and the same can be used by the Company unless otherwise mutually decided
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Payment of rent is on the prevailing market rate up to a maximum of Rs.2.00 lakhs per annum and the amount for the financial year 2020-21 is Rs.90,000/-
e)	Date of approval by the Board	29.09.2017
f)	Amount paid as advances, if any	Nil

**By Order of the Board of Directors  
For Sameera Infra Projects Private Limited**

  
**Satya Murthy Sivalenka**  
Director  
DIN: 00412609

  
**Kameswari Sivalenka**  
Director  
DIN: 00412669



Place: Hyderabad  
Dated: 21.11.2021



**Independent Auditor's Report**

To the Members of  
**SAMEERA INFRA PROJECTS PRIVATE LIMITED**  
**Report on the Financial Statements**

We have audited the accompanying financial statements of **M/s. SAMEERA INFRA PROJECTS PRIVATE LIMITED** ("the company") which comprise the Balance Sheet as at March 31, 2021, the statement of Profit and Loss for the year then ended and summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the 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 financial statements that give a true and fair view of the financial position, financial performance of the company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the companies (Accounts) Rules, 2014. The responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express an Opinion on these 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 audit report under the provisions of the Act and the Rules made thereunder.

We conducted the audit 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 financial statements are free from material misstatement.





An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on Auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Company's preparation of the 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 estimate made by the Company's Directors, as well as evaluating the overall presentation of the 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 financial statements.

### **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 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, 2021, and its Profit and its Cash Flow for the year ended on that date.

### **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, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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, the statement of profit and loss, and the cash flow statement 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, as amended from time to time.



(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) Since the Company's turnover as per last audited financial statements is more than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

(g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable.

(h) 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.
- III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For RKS & ASSOCIATES,  
Chartered Accountants  
Firm Registration Number: 0167955

  
K SAI BHARATH  
PARTNER



Membership No. 239892  
UDIN: 22239892AAAAAE5953

Place: Hyderabad.  
Date: 21/11/2021.



**Annexure "A" to the Independent Auditor's Report**

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of "SAMEERA INFRA PROJECTS PRIVATE LIMITED" for the year ended March 31, 2021.

1. In respect of the Company's fixed assets:
  - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
  - b. The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.
2. The inventory has been physically verified by the management during the year, based on planned cyclical count procedures. In our opinion, the frequency of such verification is reasonable. We have performed roll backward procedures based on the management physical verification of inventory subsequent to the balance sheet date to reconcile with the book stock as at the reporting date. According to the information and explanations given to us and based on the alternative procedures performed as aforesaid, no material discrepancies were noticed on such verification.
3. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.
4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
6. The Maintenance of cost records under section 148(1) of the Companies Act, 2013 is not applicable to company.



7. (a) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2021 for a period of more than six months from the date they became payable, except as per details below:

Name of the Statute	Nature of Dues	Period to which the amount relates	Amount due	Due date	Date of payment
CBDT	Income Tax	A.Y. 2006-07	Rs. 92,958/-	28/07/2007	NA
CBDT	Income Tax	A.Y. 2007-08	Rs. 5,880/-	30/04/2019	NA
CBDT	Income Tax	A.Y. 2008-09	Rs. 14,602/-	27/04/2019	NA
CBDT	TDS	A.Y. 2020-21	Rs. 41,86,068/-	31/05/2020	NA
CBDT	TDS	A.Y. 2021-22	Rs. 34,63,083/-	31/05/2021	NA

(b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

8. In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
11. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance



with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For RKS & ASSOCIATES,  
Chartered Accountants  
Firm Registration Number: 0167955

  
K SAI BHARATH  
PARTNER

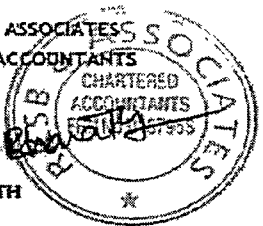


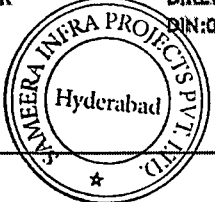


Membership No. 239892

Place: Hyderabad.  
Date: 21/11/2021.

# SAMEERA INFRA PROJECTS PRIVATE LIMITED

Balance Sheet as at March 31, 2021

Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
<b>I. EQUITY AND LIABILITIES</b>			
1 Shareholders' funds			
(a) Share capital	4	42,149,000	42,149,000
(b) Reserves and surplus	5	17,808,173	5,593,344
(c) Money received against share warrants			
2 Share application money pending allotment	6	-	52,984,960
3 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)	7	-	-
(c) Other Long term liabilities	8	7,545,263	7,538,405
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	9	161,000	359,000
(b) Trade payables	10	253,687,251	210,633,197
(c) Other current liabilities	11	22,686,864	1,553,426
(d) Short-term provisions	12	19,039,278	5,043,457
<b>TOTAL</b>		<b>363,076,830</b>	<b>325,854,790</b>
<b>II. ASSETS</b>			
1 Non-current assets			
(a) Property Plant & Equipments	13		
Tangible Assets		3,181,748	3,613,645
Intangible Assets		32,074	16,889
Capital Work - in - Progress		-	-
Intangible Assets under development		-	-
(b) Non-current investments	14	27,628,448	27,628,448
(c) Deferred tax assets (net)		127,337	125,860
(d) Long-term loans and advances	15	221,700	256,706
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments			
(b) Inventories	16	24,946,575	24,946,575
(c) Trade receivables	17	260,433,808	211,691,653
(d) Cash and cash equivalents	18	1,631,069	1,988,704
(e) Short-term loans and advances	19	21,723,950	36,836,612
(f) Other current assets	20	23,150,121	18,749,698
<b>TOTAL</b>		<b>363,076,830</b>	<b>325,854,790</b>
Notes Forming part of Financial Statements	1-33	-	-
<i>Schedules Referred to above and notes attached thereto form integral part of balance sheet</i>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>For R K S B &amp; ASSOCIATES CHARTERED ACCOUNTANTS</p>  <p>K SAI BHARATH PARTNER M NO 239892 FRN NO 0167955 UDIN: 22239892AAAAAE5953 Place: HYDERABAD Date: 21/11/2021</p> </div> <div style="width: 45%;"> <p>For and on Behalf of Board of Directors of Sameera Infra Projects Private Limited CIN: U45201TG2002PTC038623</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <p>Sivalenka Satyamurthy MANAGING DIRECTOR DIN: 00412609</p> </div> <div style="text-align: center;">  <p>S. Kameswari DIRECTOR DIN: 00412669</p> </div> </div>  </div> </div>			



# SAMEERA INFRA PROJECTS PRIVATE LIMITED

**Profit and loss statement for the year ended March 31, 2021**

Particulars	Note No	2020-21	2019-20
I. Revenue from operations	21	800,893,951	212,648,099
II. Other income	22	58,628	36,411
III. Total Revenue		800,952,579	212,684,510
IV. Expenses:			
Cost of materials consumed	23	744,218,585	199,293,168
Changes in Inventories of finished goods work-in-progress and Stock-in-Trade		-	1,042,758
Employee benefits expense	24	3,673,204	3,981,395
Operation and Other Expenses	25	35,731,911	2,431,196
Finance Costs	26	13,452	13,399
Depreciation and amortization expense	13	434,712	365,062
V. Total expenses		784,071,864	207,126,979
VI. Profit before exceptional and extraordinary items and tax (III-IV)		16,880,715	5,557,531
VII. Exceptional items		-	-
VIII. Profit before extraordinary items and tax (V - VI)		16,880,715	5,557,531
IX. Extraordinary Items (Income)		-	-
X Profit before tax (VII- VIII)		16,880,715	5,557,531
Tax expense:			
(1) Current tax		4,667,363	1,728,906
XI (2) Deferred tax		-1,477	-139,096
XII Profit (Loss) for the period from continuing operations (VII-VIII)		12,214,829	3,967,720
XIII Profit/(loss) from discontinuing operations		-	-
XIV Tax expense of discontinuing operations		-	-
XV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XVI Profit (Loss) for the period (XI + XIV)		12,214,829	3,967,720
Earnings per equity share:			
(1) Basic		2.90	0.94
(2) Diluted		2.90	0.94

Notes Forming part of Financial Statements

1-33

Schedules Referred to above and notes attached thereto form integral part of balance sheet

For R K S B & ASSOCIATES  
CHARTERED ACCOUNTANTS

K SAI BHARATH  
PARTNER

M NO 239892

FRN NO 0167955

UDIN: 22239892AAAAAE5953

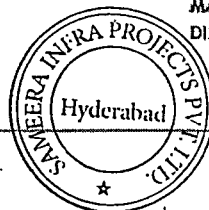
Place: HYDERABAD

Date: 28/11/2021

For and on Behalf of Board of Directors of  
Sameera Infra Projects Private Limited  
CIN: U45201TG2002PTC038623

Sivalenka Satyamurthy  
MANAGING DIRECTOR  
DIN: 00412609

S. Kameswari  
DIRECTOR  
DIN: 00412669





## SAMEERA INFRA PROJECTS PRIVATE LIMITED

### NOTES FORMING PART OF FINANCIAL STATEMENTS

#### 1. Company Overview

Sameera Infra projects private Limited was incorporated under the Companies Act 1956 as a private limited company to carry on the business of real estate and allied services.

#### 2. Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below

#### 3. Significant Accounting Policies

##### i) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during reporting period. Examples of such estimates include estimates of expected contract costs to be incurred to complete contracts, provision for doubtful debts, further obligations under employee retirement benefit plans and estimated useful life of fixed assets actual results could differ from these estimates. Any changes in estimates are adjusted prospectively.

##### ii) Revenue Recognition

Revenue from the sale of goods is recognized at the point of dispatch of materials to customers; income from turnkey services and Consultancy services are accounted on the basis of receipt of the contracts.

##### iv) Fixed Assets

Fixed Assets of the Company are stated in the books of account and disclosed in annual accounts at Historical Cost, which includes incidental cost related to acquisition and installation.

##### v) Inventories

Inventories are valued at lower of cost and net realizable value. Cost is determined on First in First out basis. Cost includes freight, non-refundable taxes and all other incidental expenses incurred to bring the inventories up to the Stores.

##### vi) Depreciation

Depreciation on Fixed Assets is provided using estimated useful life of the assets upto 95% of original cost of assets at the rates as derived under Schedule II of the Companies Act, 2013.

##### vii) Taxes on Income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Defferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax.Asset or Liability has been recognised in the books of accounts. The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Deferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax Asset or Liability has been recognised in the books of accounts.

# SAMEERA INFRA PROJECTS PRIVATE LIMITED

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### viii) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

### ix) Provisions

The company recognizes a provision when there is a present obligation as a result of a past event and it is probable that it would involve an outflow of resources and a reliable estimate can be made of the amount of such obligation. Such provisions are not discounted to their present value and are determined based on the management's estimation of the obligation required to settle the obligation at the balance sheet date and adjusted to reflect management's current estimates. The company has discontinued the policy of carry forward of leave, hence the balances provision which was brought forward has been written back to the profit & loss statement

## 4 - SHARE CAPITAL

The Authorised, Issued, subscribed and fully paid up share capital comprises of equity shares having par value of ` 100 each as follows

Particulars	As at March 31, 2021	As at March 31, 2020
<b>Authorised</b>		
5000000 Equity Shares of ` 10 each	50,000,000	50,000,000
<b>Issued, Subscribed &amp; Paid up</b>		
4214900 Equity Shares @ ` 10 each	42,149,000	42,149,000
<b>Total</b>	<b>42,149,000</b>	<b>42,149,000</b>

### a. Reconciliation of Shares Outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2021		As at March 31, 2020	
	Number		Number	
Opening Balance	42,149,000	421,490,000	4,214,900	42,149,000
Issued			-	-
Bought Back			-	-
Closing Balance	42,149,000	421,490,000	4,214,900	42,149,000

### B. Details of Share Holders holding more than 5% shares in the company

Name of Shareholder	As at March 31, 2021		As at March 31, 2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
<b>Equity Shares</b>				
SS Murthy	3932000	93.29	3932000	93.29
S Kameswari	176900	4.20	176900	4.20
<b>Total</b>	<b>4108900</b>	<b>97.49</b>	<b>4108900</b>	<b>97.49</b>

### C. Terms/rights attached to Equity Shares

The company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

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 shareholder.

# SAMEERA INFRA PROJECTS PRIVATE LIMITED

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### 5 - RESERVES & SURPLUS

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
<b>a. Surplus</b>		
Opening balance	5,593,344	1,625,624
(+) Net Profit/(Net Loss) For the current year	12,214,829	3,967,720
(+) Others	-	-
<b>Total</b>	<b>17,808,173</b>	<b>5,593,344</b>

### 6 - SHARE APPLICATION MONEY

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
Satya Muthy Sivalenka	-	8,652,530
Kameswari Sivalenka	-	108,690
Ramalingam Sivalenka	-	12,999,800
Arrow Constructions Ltd	-	31,223,940
<b>Total</b>	<b>-</b>	<b>52,984,960</b>
Share application money reversed		

### 7 - DEFERRED TAX

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
<b>Deferred Tax Liabilities</b>		
Opening Balance	-125,860	13,236
Transfer from Reserves	-	-
Fixed assets: Impact of difference between tax depreciation and Others	-1,477	-139,096
Gross deferred tax liability	-127,337	-125,860
<b>Deferred Tax Asset</b>		
Opening Balance	-	-
Transfer from Reserves	-	-
Impact of expenditure charged to the statement of profit and loss in Provision for diminution in the value of investments		
Provision for doubtful debts and advances		
Unabsorbed Depreciation		
Gross deferred tax asset	-	-
<b>Net deferred tax Liability/ (asset)</b>	<b>-127,337</b>	<b>-125,860</b>

# SAMEERA INFRA PROJECTS PRIVATE LIMITED

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### 8. OTHER LONG TERM LIABILITIES

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
(a) trade advances	7,545,263	7,538,405
<b>Total</b>	<b>7,545,263</b>	<b>7,538,405</b>

### 9. SHORT TERM BORROWINGS

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
(a) Unsecured, related parties	161,000	359,000
<b>Total</b>	<b>161,000</b>	<b>359,000</b>

# 10 - TRADE PAYABLES

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
(a) Unsecured, related parties	-	-
(b) Unsecured, others	253,687,251	210,633,197
<b>Total</b>	<b>253,687,251</b>	<b>210,633,197</b>
Trade Payables- 'b' is the amount outstanding more than 180days, but GST Input is claimed for the same.		

# 11 - OTHER CURRENT LIABILITIES

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
(a) Advance from Customers	14,383,808	-
(b) Advance from Customers-Related Parties	7,239,306	1,553,426
(c) Professional Charges	1,063,750	-
<b>Total</b>	<b>22,686,864</b>	<b>1,553,426</b>
Advance from Customers-Related Parties represent advance for purchase of plots received from Seacon Energy & Infrastructure Limited and Sarvhitaya, an associates of the reporting entity.		

# 12 - SHORT TERM PROVISIONS

<u>Particulars</u>	As at March 31, 2021	As at March 31, 2020
(a) Audit fee Payable	115,625	-
(b) Director Remuneration Payable	800,000	-
(c) Electricity charges payable	17,950	-
(d) Provision for Income Tax	4,667,363	-
(e) Salaries Payable	366,604	146,000
(f) Expenses Payable	92,957	681,024
(g) Rent Payable	-	-
(h) TDS payable	7,649,445	4,186,362
Commission Payable	681,024	-
(i) GST payable	4,648,310	-
(j) Telephone Bill Payable	-	18,071
(k) Professional fee Payable	-	12,000
<b>Total</b>	<b>19,039,278</b>	<b>5,043,457</b>
During the year, TDS payable amount of Rs. 76,49,445/- was not deposited.		

**SAMEERA INERA PROJECTS PRIVATE LIMITED**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**13 - PROPERTY PLANT & EQUIPMENTS**

Fixed Assets	Gross Block					Accumulated Depreciation				Net Block		
	As at April 1, 2020	Additions	Deletions/ Adjustments	Acquired through business combinations	Translation exchange difference	As at March 31, 2021	As at April 1, 2020	Depreciation charge for the year	Translation exchange difference	Deletions/ Adjustments	As at March 31, 2021	As at March 31, 2020
a. Tangible Assets												
Land	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	3,176,507	-	-	-	-	3,176,507	654,788	252,172	-	-	906,960	2,521,719
Computer & IT equipment	636,516	-	-	-	-	636,516	500,093	45,474	-	-	545,567	136,423
Vehicles	1,092,004	-	-	-	-	1,092,004	136,501	134,251	-	-	270,752	955,503
Total	4,905,027	-	-	-	-	4,905,027	1,291,382	431,897	-	-	1,723,279	3,613,645
Total previous year	2,737,806	1,493,082	-	-	-	4,23,088	928,787	59,428	-	-	928,787	1,868,447
b. Intangible Assets												
Software	21,823	18,000	-	-	-	39,823	4,934	2,815	-	-	7,749	16,889
Total (a+b)	4,926,850	18,000	-	-	-	4,944,850	1,296,316	434,712	-	-	1,731,028	3,630,534

**14 - NON CURRENT INVESTMENTS (at Cost)**

a. Details of Other Investments

Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled	No. of Shares / Units		Quoted / Unquoted	Partly Paid / Fully paid	Amount (₹)	
		As at 31 March 2021	As at 31 March 2020			As at 31 March 2021	As at 31 March 2020
Investment In Equity Instruments							
Seacon Energy & Biotech Limited	Associate	2,322,005	2,322,005	Unquoted	Fully Paid	23,220,050	23,220,050
Globe Commercials Ltd	Associate	518,635	518,635	Quoted	Fully Paid	4,408,398	4,408,398
Total						27,628,448	27,628,448



# SAMEERA INFRA PROJECTS PRIVATE LIMITED

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### 15 - LONG TERM LOANS & ADVANCES

Particulars	As at March 31, 2021	As at March 31, 2020
<b>a. Unsecured, Considered good</b>		
Loans & Advances	-	35,006
Deposits	221,700	221,700
<b>Total</b>	<b>221,700</b>	<b>256,706</b>
b. Deposits represents apart from rental and telephone deposits, deposits given to newer projects undertaken during the reporting period		

### 16 - INVENTORIES (Valued at Lower of Cost or Net Realisable value)

Inventories	As at March 31, 2021	As at March 31, 2020
<b>a. Finished goods (Developed Land Units)</b>	<b>24,946,575</b>	<b>24,946,575</b>
<b>Total</b>	<b>24,946,575</b>	<b>24,946,575</b>

### 17. TRADE RECEIVABLES

Particulars	As at March 31, 2021	As at March 31, 2020
Receivable	260,433,808	211,691,653
<b>Total</b>	<b>260,433,808</b>	<b>211,691,653</b>

### 18 - CASH & CASH EQUIVALENTS

Particulars	As at March 31, 2021	As at March 31, 2020
<b>Cash and Cash Equivalents</b>		
(i) Balances with banks		
In Current Accounts	1,585,755	1,921,553
In Other Accounts	-	-
(ii) Cash on hand	45,584	67,151
<b>Total</b>	<b>1,631,339</b>	<b>1,988,704</b>

### 19 - SHORT TERM LOANS & ADVANCES

Particulars	As at March 31, 2021	As at March 31, 2020
<b>a. Unsecured, Considered good</b>		
Advances to suppliers	3,279,950	3,279,950
Project Advances Sameera's Pavana Heights	-	-
Salary advance to staff	-	-
Other Loans and advances	-	15,112,662
Hydragen Infrastructure Pvt Ltd	18,444,000	18,444,000
<b>Total</b>	<b>21,723,950</b>	<b>36,836,612</b>
Advance to suppliers represents advance of Rs.3279950/- paid for purchase of land under dispute and presently in courts of law		

### 20 - OTHER CURRENT ASSETS

Particulars	As at March 31, 2021	As at March 31, 2020
TDS Receivable	6,618,319	2,196,421.00
GST Receivable	65,771	65,771.00
Advances for Works (payment incurred to SSS Project kept under hold)	16,466,030	16,466,030.00
Sharad	-	21,476
<b>Total</b>	<b>23,150,120</b>	<b>18,749,698</b>

# SAMEERA INFRA PROJECTS PRIVATE LIMITED

## NOTES FORMING PART OF FINANCIAL STATEMENTS

### 21 - REVENUE FROM OPERATIONS

Particulars	As at March 31, 2021	As at March 31, 2020
Income from Contract works	294,793,203	196,266,329
Sale of Plots	3,088,000	5,200,000
Sales (Agri Commodities)	503,012,748	11,181,770
Sale of Land	-	-
<b>Total</b>	<b>800,893,951</b>	<b>212,648,099</b>

There is no proper work order provided for Income from Contract Works provided to M/s. Sri Progressive Projects of Rs. 19,01,48,019/-

### 22 - OTHER INCOME

Particulars	As at March 31, 2021	As at March 31, 2020
Discount Received	58,628	15,950
Prior Period Provision	-	20,461
Liabilities written off	-	-
<b>Total</b>	<b>58,628</b>	<b>36,411</b>

### 23 - COST OF MATERIALS CONSUMED

Particulars	As at March 31, 2021	As at March 31, 2020
Cost of Plots sold	-	4,054,171
Purchase (agri products)	501,641,080	-
Site Development Expenses	3,393,706	-
Purchases - Site Work	27,175,323	-
Add: Freight Inwards/ Direct Expenses	6,628,630	-
Subcontract Expenses	205,379,846	195,238,997
<b>Total</b>	<b>744,218,585</b>	<b>199,293,168</b>

### 24 - EMPLOYEE BENEFIT EXPENSE

Particulars	As at March 31, 2021	As at March 31, 2020
Salaries and Incentives	2,769,900	3,024,000
Director's Remuneration & Allowances	840,000	840,000
Staff welfare expenses	63,304	117,395
<b>Total</b>	<b>3,673,204</b>	<b>3,981,395</b>

### 25 - OPERATION & OTHER EXPENSES

a.

Particulars	As at March 31, 2021	As at March 31, 2020
Project Development Expenditure	-	401,766
Electricity Charges	40,969	43,905
Printing & Stationery	109,013	156,813
Repairs & Maintenance	38,385	156,360
Rates & taxes	35,057	41,978
Rent-office	90,000	90,000
Recreation Charges	48,073	-
Registration Charges	114,800	36,500
Drilling and Blasting Expenses	3,642,500	-

Advertisement Expenses	23,687	58,950
Prior Period Taxes	-	307,833
Excess of income tax provision	-	20,974
Contract Wages	9,426,358	-
Insurance on Car	-	61,818
Interest on TDS/Late Fee Under GST	7,200	8,850
Interest Car Loan	108,000	103,000
Builder Permission	-	10,000
Excavation Expenses	6,236,450	-
Commission	-	20,000
Powel and Fuel	836,522	-
Conveyance	64,211	149,539
Site Maintenance Expenses	1,263,580	-
Donations	-	146,000
Miscellaneous Expenses	112,734	61,818
Contract Hamali	8,642,587	-
Travelling charges	179,745	192,512
Telephone & Communication	5,939	17,776
Transport and Dumping expenses	1,958,640	-
Vehicle Maintenance	1,243,761	-
Web Design Charges	75,000	-
Consultancy /Professional Charges	1,278,700	219,806
<b>Total</b>	<b>35,581,911</b>	<b>2,306,196</b>

**b. Payment to Auditors**

Particulars	As at March 31, 2021	As at March 31, 2020
Payments to the auditor as auditor for reimbursement of expenses;	150,000	125,000
<b>Total</b>	<b>150,000</b>	<b>125,000</b>

<b>Grand Total (a+b)</b>	<b>35,731,911</b>	<b>2,431,196</b>
<b>c. Rent is paid to Mr. SS Murthy, director of the company</b>	<b>90000</b>	<b>90000</b>

**26 - FINANCE COSTS**

Particulars	As at March 31, 2021	As at March 31, 2020
Interest expense on Loan	-	-
Bank Charges	13,452	13,399
<b>Total</b>	<b>13,452</b>	<b>13,399</b>

27. The Company is in the process of identifying the Micro, Small and Medium Enterprises as defined under "The Micro, Small and Medium Enterprises Development Act, 2006". However, the Company is prompt in making payments to all Enterprises as per Purchase Order terms.

**28. Earnings per Share :**

The basic and diluted EPS is Calculated as under

Particulars	As at March 31, 2021	As at March 31, 2020
a) Profit after Tax during the year (Rs.)	12,214,829	3,967,720
b) Earnings available to Equity Shareholders for Basic & Diluted EPS(Rs.)	12,214,829	3,967,720

c) Weighted average Number of Shares taken for computation of EPS	- Basic	4214900	4214900
	- Diluted	4214900	4214900
d) Earning per Share (b/c)	- Basic	2.90	0.94
	- Diluted	2.90	0.94
29. Balances relating to debtors, creditors, Loans & advances, Advance from Customers and Advance to suppliers are subject to reconciliation and confirmation			

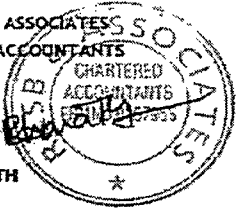
**30 - RELATED PARTY TRANSACTIONS - Related parties and their relationship**

Entities having Control on Management	Relationship	
1. Satyamurthy Sivalenka	Managing Director & Shareholder of the Company	
2. Sivalenka Kameswari	Director & Shareholder of the Company	
Transactions with Related Parties	2020-21	2019-20
Sales of Investments to Related Party	-	-
Rent Paid to Related Party	90,000	90,000
Consultancy charges	-	-
Remuneration to Director	840,000	840,000
<b>Total</b>	<b>930,000</b>	<b>930,000</b>

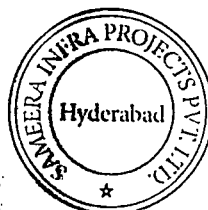
31. Contingent liability for Income Tax Demand for AY 2006-07 to 2009-10 amounting to Rs.526211/- (Previous Year: Rs.526653) has not been provided in books of accounts since the Company is of the view that these demands are not payable and rectificatory steps would be taken in this regard.

32. Figures for the previous year have been rearranged/ regrouped / recast wherever necessary to conform to the current year presentation/ classification.

33. Figures represented in the financial statements has been rounded off to the nearest rupee

For R K S B & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
  
 K SAI BHARATH  
 PARTNER  
 M NO 239892  
 FRN NO 0167955  
 UDIN: 22239892AAAAAE5953  
 Place: HYDERABAD  
 Date: 21/11/2021

For and on Behalf of Board of Directors of  
 Sameera Infra Projects Private Limited  
 CIN: U45201TG2002PTC038623



  
 Sivalenka Satyamurthy  
 MANAGING DIRECTOR  
 DIN:00412609

  
 Sivalenka Kameswari  
 DIRECTOR  
 DIN:00412669