

NOTICE TO THE MEMBERS

NOTICE is hereby given that the 21st Annual General Meeting of the Members of Sameera Infra Projects Private Limited will be held on Friday the 30th day of September, 2022 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 31st March, 2022 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 Vinod Singhal & Co. LLP (Firm Registration No.005826C/C400276), Chartered Accountants, Hyderabad be and are hereby appointed as Statutory Auditors of the Company in place of M/s RKSB & Associates (Firm Registration No.016796S), Chartered Accountants, Sirisilla-505301, Telangana for a period of five years to hold office from the conclusion of 21st Annual General Meeting till the conclusion of 26th 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: 04.09.2022

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 21st Annual Report on the business and operations of the Company and the accounts for the Financial Year ended on 31st March 2022.

1. Financial Results

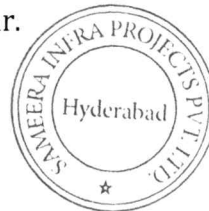
The Company's financial performance for the year under review along with previous year's figures is given hereunder:

(Amount in Rs.)

Particulars	For the Year ended 2021-2022	For the Year ended 2020-2021
Income from Business Operations	1,05,33,55,806	80,08,93,951
Other Income	0.00	58,628
Total Income	1,05,33,55,806	80,09,52,579
Total Expenses excluding Tax, Interest & Depreciation	1,01,56,29,318	78,36,23,700
Profit Before Tax, Interest and Depreciation	3,77,26,488	1,73,28,879
Less: Interest and other Financial Charges	16,138	13,452
Profit before Tax and Depreciation	3,77,10,350	1,73,15,427
Less: Depreciation	4,34,712	4,34,712
Profit before tax	3,72,75,638	1,68,80,715
Less: Current Income Tax	98,74,317	46,67,363
Less: Deferred Tax	(15,477)	(1,477)
Net Profit/(Loss) after Tax	2,74,16,798	1,22,14,829
Earnings per share (Basic)	6.50	2.90
Earnings per Share (Diluted)	6.50	2.90

2. Operations

The Company has reported total income of Rs.1,05,33,55,806 for the current year as compared to Rs.80,09,52,579 lakhs in the previous year. The Net Profit for the year under review amounted to Rs.2,74,16,798 lakhs in the current year as compared to Rs.1,22,14,829 lakhs in the previous year.



3. Transfer to reserves

The Company has transferred an amount Rs.2,74,16,798 to reserves during the year under review.

4. Share Capital

The Paid-up Equity Share Capital as on 31st March, 2022 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.

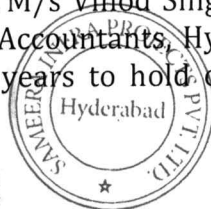
7. Subsidiaries, Joint Ventures and Associate Companies

As on March 31, 2022, the Company does not have any subsidiary, Joint venture or Associate Company.

8. Statutory Auditor & Audit Report

M/s RKSB & Associates (Firm Registration No.016796S), Chartered Accountants, Sirisilla-505301, Telangana, the existing Statutory Auditors of the Company has submitted their resignation and M/s Vinod Singhal & Co. LLP (Firm Registration No.005826C/C400276), Chartered Accountants, Hyderabad, were appointed as Statutory Auditors of the Company by the Members of the Company at their Extraordinary General Meeting held on 09.07.2022 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 Vinod Singhal & Co. LLP (Firm Registration No.005826C/C400276), Chartered Accountants, Hyderabad 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 26th 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 in the previous year and the same was done a substantial business during the year under review also, 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 2021-22

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 except the resignation of Mr. Ivaturi Surya Rao, Director (DIN:08204916) w.e.f. 18.10.2021. The Company is not mandatorily required to appoint any whole time Key Management Personnel (KMP).

14. Meetings of Board of Directors

During the year 2021-22, the Board of Directors met 5 (Five) times viz. on, 01.04.2021, 15.06.2021, 25.09.2021, 21.11.2021 and 16.03.2022.

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 2021-22 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 are enclosed in Form AOC-2 as Annexure-I.



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 2021-22 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:

In the preparation of the Annual Accounts for the Financial Year ended on 31st March, 2022, 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 31st March, 2022 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




S. Kameswari

Kameswari Sivalenka

Director

DIN: 00412669

Place: Hyderabad
Dated: 04.09.2022

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 2021-22 is Rs.90,000/-
e)	Date of approval by the Board	29.09.2017
f)	Amount paid as advances, if any	Nil

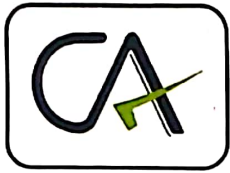
**By Order of the Board of Directors
For Sameera Infra Projects Private Limited**



Satya Murthy Sivalenka
Director
DIN: 00412609

S. Kameswari
Kameswari Sivalenka
Director
DIN: 00412669

Place: Hyderabad
Dated: 04.09.2022



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, 2022, 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.

#7-1-282/C/A/1, 3rd Floor, Rajaiah Complex, Tulasi Nagar,
Beside Indian Oil Petrol Pump, Balkampet, Hyderabad - 500038
Tel.: +91-9492742593, Email: bheemeshchowdary@vsc.co.in, Website: www.vsc.co.in

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Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



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

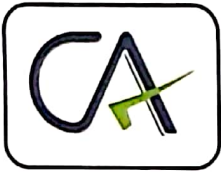
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, 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, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 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.

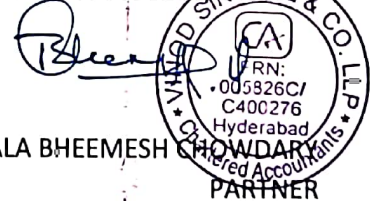
(g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the 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 VINOD SINGHAL & CO. LLP,
Chartered Accountants

FRN No: 005826C/C400276



CA BIRASALA BHEEMESH CHOWDARY

PARTNER

Membership No. 242072

UDIN: 23242072BGVWBZ1509

Place: Hyderabad.

Date: 04/09/2022.

#7-1-282/C/A/1, 3rd Floor, Rajaiah Complex, Tulasi Nagar,
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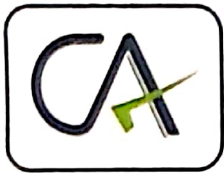
Annexure "A" to the Independent Auditor's Report

(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, 2022.

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.

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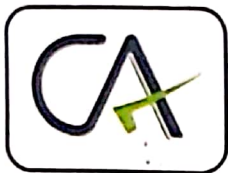
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7. (a) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2022. 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. 30,63,550/-	31/05/2021	NA

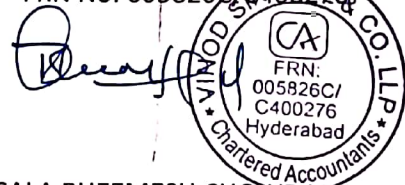
- (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.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

FRN No: 005826C/C400276



CA BIRASALA BHEEMESH CHOWDARY
PARTNER

Membership No. 242072

UDIN: 23242072BGVWBZ1509

Place: Hyderabad.

Date: 04/09/2022.

SAMEERA INFRA PROJECTS PRIVATE LIMITED

Balance Sheet as at March, 31, 2022

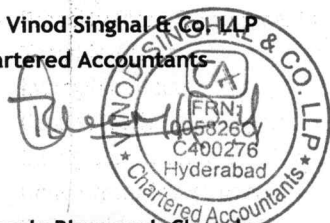
Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	4	4,21,49,000	4,21,49,000
(b) Reserves and surplus	5	4,52,24,971	1,78,08,173
(c) Money received against share warrants			
2 Share application money pending allotment	6	-	-
3 Non-current liabilities			
(a) Long-term borrowings			-
(b) Deferred tax liabilities (Net)	7	-	-
(c) Other Long term liabilities	8	3,23,12,263	75,45,263
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings	9	1,61,000	1,61,000
(b) Trade payables	10	24,09,20,979	25,36,87,251
(c) Other current liabilities	11	2,24,75,714	2,26,86,864
(d) Short-term provisions	12	1,90,15,584	1,90,39,278
TOTAL		40,22,59,512	36,30,76,830
II. ASSETS			
1 Non-current assets			
(a) Property Plant & Equipments	13		
Tangible Assets		27,49,851	31,81,748
Intangible Assets		29,259	32,074
Capital Work - in - Progress		-	-
Intangible Assets under development		-	-
(b) Non-current investments	14	44,08,398	2,76,28,448
(c) Deferred tax assets (net)		1,42,814	1,27,337
(d) Long-term loans and advances	15	2,21,700	2,21,700
(e) Other non-current assets		-	-
2 Current assets			
(a) Current investments			
(b) Inventories	16	4,45,84,047	2,49,46,575
(c) Trade receivables	17	28,93,73,522	26,04,33,808
(d) Cash and cash equivalents	18	75,457	16,31,069
(e) Short-term loans and advances	19	1,87,23,950	2,17,23,950
(f) Other current assets	20	4,19,50,513	2,31,50,121
TOTAL		40,22,59,512	36,30,76,830

Notes Forming part of Financial Statements

1-33

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

For Vinod Singhal & Co. LLP
Chartered Accountants



Birasala Bheemesh Chowdary
Partner

M. No. 242072

UDIN: 23242072 GVW BZ 1509

Place: Hyderabad

Date: 04/09/2022

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

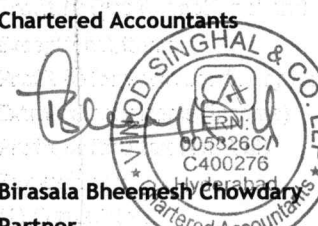
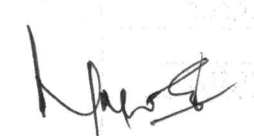


Sivalenka Satyamurthy
MANAGING DIRECTOR
DIN:00412609




Sivalenka Kameswari
DIRECTOR
DIN:00412669

SAMEERA INFRA PROJECTS PRIVATE LIMITED

Profit and loss statement for the year ended March 31, 2022

Particulars	Note No	As at March 31, 2022	2020-21
I. Revenue from operations	21	1,05,33,55,806	80,08,93,951
II. Other income	22	-	58,628
III. Total Revenue		1,05,33,55,806	80,09,52,579
IV. Expenses:			
Cost of materials consumed	23	1,01,74,63,731	74,42,18,585
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		(1,96,37,472)	-
Employee benefits expense	24	63,39,988	36,73,204
Operation and Other Expenses	25	1,14,63,071	3,57,31,911
Finance Costs	26	16,138	13,452
Depreciation and amortization expense	13	4,34,712	4,34,712
V. Total expenses		1,01,60,80,168	78,40,71,864
VI. Profit before exceptional and extraordinary items and tax (III-IV)		3,72,75,638	1,68,80,715
VII. Exceptional items		-	-
VIII. Profit before extraordinary items and tax (V - VI)		3,72,75,638	1,68,80,715
IX. Extraordinary Items (Income)		-	-
X Profit before tax (VII- VIII)		3,72,75,638	1,68,80,715
Tax expense:			
(1) Current tax		98,74,317	46,67,363
XI (2) Deferred tax		-15,477	-1,477
XII Profit (Loss) for the period from continuing operations (VII-VIII)		2,74,16,798	1,22,14,829
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)		2,74,16,798	1,22,14,829
Earnings per equity share:			
(1) Basic		6.50	2.90
(2) Diluted		6.50	2.90
Notes Forming part of Financial Statements	1-33		
Schedules Referred to above and notes attached thereto form integral part of balance sheet			
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>For Vinod Singhal & Co. LLP Chartered Accountants</p>  <p>Birasala Bheemesh Chowdary Partner M. No. 242072 UDIN: 23242072B6VWB21509 Place: Hyderabad Date: 04/09/2022</p> </div> <div style="width: 45%;"> <p>For and on Behalf of Board of Directors of Sameera Infra Projects Private Limited CIN: U45201TG2002PTC038623</p>  <p>Sivalenka Satyamurthy MANAGING DIRECTOR DIN:00412609</p>  <p>Sivalenka Kameswari DIRECTOR DIN:00412669</p> </div> </div>			

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 public 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 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.

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, 2022	As at March 31, 2021
Authorised		
13000000 Equity Shares of ` 10 each (Previous Year 5000000 equity shares of Rs.10/- each)	13,00,00,000	5,00,00,000
Issued, Subscribed & Paid up		
4214900 Equity Shares @ ` 10 each (Previous Year 4214900 Equity Shares @ ` 10 Each)	4,21,49,000	4,21,49,000
Total	4,21,49,000	4,21,49,000

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

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number		Number	
Opening Balance	42,14,900	4,21,49,000	42,14,900	4,21,49,000
Issued		-		
Bought Back	-	-	-	
Closing Balance	42,14,900	4,21,49,000	42,14,900	4,21,49,000

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

Name of Shareholder	As at March 31, 2022		As at March 31, 2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
SS Murthy	3932000	93.29	3932000	93.29
S Kameswari	176900	4.20	176900	4.20
Total	4108900	97.49	4108900	97.49

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, 2022	As at March 31, 2021
a. Surplus		
Opening balance	1,78,08,173	55,93,344
(+) Net Profit/(Net Loss) For the current year	2,74,16,798	1,22,14,829
(+) Others	-	-
Total	4,52,24,971	1,78,08,173

6 - SHARE APPLICATION MONEY

<u>Particulars</u>	As at March 31, 2022	As at March 31, 2021
Satya Murthy Sivalenka	-	-
Kameswari Sivalenka	-	-
Ramalingam Sivalenka	-	-
Arrow Constructions Ltd	-	-
Total	-	-

7 - DEFERRED TAX

<u>Particulars</u>	As at March 31, 2022	As at March 31, 2021
Deferred Tax Liabilities		
Opening Balance	-1,27,337	-1,25,860
Transfer from Reserves	-	-
Fixed assets: Impact of difference between tax depreciation and Others	-15,477	-1,477
Gross deferred tax liability	-1,42,814	-1,27,337
Deferred Tax Asset		
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	-	-
Net deferred tax Liability/ (asset)	-1,42,814	-1,27,337

SAMEERA INFRA PROJECTS PRIVATE LIMITED

8. OTHER LONG TERM LIABILITIES

<u>Particulars</u>	As at March 31, 2022	As at March 31, 2021
(a) trade advances	75,45,263	75,45,263
(b) Secured Loans against Plots, Others	2,47,67,000	-
Total	3,23,12,263	75,45,263

9. SHORT TERM BORROWINGS

<u>Particulars</u>	As at March 31, 2022	As at March 31, 2021
(a) Unsecured, related parties	1,61,000	1,61,000
Total	1,61,000	1,61,000

10 - TRADE PAYABLES

<u>Particulars</u>	As at March 31, 2022	As at March 31, 2021
(a) Unsecured, related parties	-	-
(b) Unsecured, others	24,09,20,979	25,36,87,251
Total	24,09,20,979	25,36,87,251

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, 2022	As at March 31, 2021
(a) Advance from Customers	1,43,83,808	1,43,83,808
(b) Advance from Customers-Related Parties	72,39,306	72,39,306
(c) Professional Charges	8,52,600	10,63,750
Total	2,24,75,714	2,26,86,864

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, 2022	As at March 31, 2021
(a) Audit fee Payable	2,65,625	1,15,625
(b) Director Remuneration Payable	7,70,000	8,00,000
(c) Electricity charges payable	-	17,950
(d) Provision for Income Tax	98,74,317	46,67,363
(e) Salaries Payable	-	3,66,604
(f) Expenses Payable	-	92,957
(g) Rent Payable	1,75,000	-
(h) TDS payable	72,49,618	76,49,445
Commission Payable	6,81,024	6,81,024
(i) GST payable	-	46,48,310
Total	1,90,15,584	1,90,39,278

SAMEERA INFRA 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, 2022	As at March 31, 2021
a. Tangible Assets													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	31,76,507	-	-	-	-	31,76,507	9,06,960	2,52,172	-	-	11,59,132	20,17,375	22,69,547
Computer & IT equipment	6,36,516	-	-	-	-	6,36,516	5,45,567	45,474	-	-	5,91,041	45,475	90,949
Vehicles	10,92,004	-	-	-	-	10,92,004	2,70,752	1,34,251	-	-	4,05,003	6,87,001	8,21,252
Total	49,05,027	-	-	-	-	49,05,027	17,23,279	4,31,897	-	-	21,55,176	27,49,851	31,81,748
b. Intangible Assets													
Software	21,823	18,000	-	-	-	39,823	7,749	2,815	-	-	10,564	29,259	32,074
Total (a+b)	49,26,850	18,000	-	-	-	49,44,850	17,31,028	4,34,712	-	-	21,65,740	27,79,110	32,13,822

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							
Globe Commercials Ltd	Associate	5,18,635	5,18,635	Quoted	Fully Paid	44,08,398	44,08,398
Total						44,08,398	44,08,398

SAMEERA INFRA PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

15 - LONG TERM LOANS & ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
a. Unsecured, Considered good		
Loans & Advances	-	-
Deposits	2,21,700	2,21,700
Total	2,21,700	2,21,700
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, 2022	As at March 31, 2021
a. Finished goods (Developed Land Units)	2,49,46,575	2,49,46,575
b. WIP at Odisha	78,56,340	-
c. Stock in Progress/Finished Goods (Agri)	1,17,81,132	-
Total	4,45,84,047	2,49,46,575

17. TRADE RECEIVABLES

Particulars	As at March 31, 2022	As at March 31, 2021
Receivable	28,93,73,522	26,04,33,808
Total	28,93,73,522	26,04,33,808

18 - CASH & CASH EQUIVALENTS

Particulars	As at March 31, 2022	As at March 31, 2021
Cash and Cash Equivalents		
(i) Balances with banks		
In Current Accounts	25,093	15,85,755
In Other Accounts	-	-
(ii) Cash on hand	50,634	45,584
Total	75,727	16,31,339

19 - SHORT TERM LOANS & ADVANCES

Particulars	As at March 31, 2022	As at March 31, 2021
a. Unsecured, Considered good		
Advances to suppliers	32,79,950	32,79,950
Hydragen Infrastructure Pvt Ltd	1,54,44,000	1,84,44,000
Total	1,87,23,950	2,17,23,950
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, 2022	As at March 31, 2021
TDS Recivable	21,98,661	66,18,319
GST Receivable	65,771	65,771
Advances for Works (payment incurred to SSS Project kept under hold)	3,96,86,080	1,64,66,030
Total	4,19,50,512	2,31,50,120

SAMEERA INFRA PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

21 - REVENUE FROM OPERATIONS

Particulars	As at March 31, 2022	As at March 31, 2021
Income from Contract works	-	29,47,93,203
Sale of Plots	-	30,88,000
Sales (Agri Commodities)	1,05,33,55,806	50,30,12,748
Total	1,05,33,55,806	80,08,93,951

22 - OTHER INCOME

Particulars	As at March 31, 2022	As at March 31, 2021
Discount Received	-	58,628
Prior Period Provison	-	-
Liabilities written off	-	-
Total	-	58,628

23 - COST OF MATERIALS CONSUMED

Particulars	As at March 31, 2022	As at March 31, 2021
Cost of Plots sold	-	-
Purchase (agri products)	98,61,07,349	50,16,41,080
Site Development Expenses	-	33,93,706
Purchases - Site Work	-	2,71,75,323
Add: Freight Inwards/ Direct Expenses/Mfg Expenses	3,13,56,382	66,28,630
Subcontract Expenses	-	20,53,79,846
Total	1,01,74,63,731	74,42,18,585

24 - EMPLOYEE BENEFIT EXPENSE

Particulars	As at March 31, 2022	As at March 31, 2021
Salaries and incentives	15,26,350	27,69,900
Director's Remuneration & Allowances	48,00,000	8,40,000
Staff welfare expenses	13,638	63,304
Total	63,39,988	36,73,204

SAMEERA INFRA PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

25 - OPERATION & OTHER EXPENSES

a.

Particulars	As at March 31, 2022	As at March 31, 2021
Electricity Charges	31,363	40,969
Printing & Stationery	1,21,256	1,09,013
Repairs & Maintenance	12,363	38,385
Rates & taxes	-	35,057
Rent-office	90,000	90,000
Recreation Charges	-	48,073
Registration Charges	-	1,14,800
Drilling and Blasting Expenses	-	36,42,500
Advertisement Expenses	45,000	23,687
Wages	28,36,258	94,26,358
Interest on TDS/Late Fee Under GST	-	7,200
Interest Car Loan	99,000	1,08,000
Excavation Expenses	-	62,36,450
Powel and Fuel	1,21,683	8,36,522
Conveyance	86,234	64,211
Site Maintenance Expenses	-	12,63,580
Miscellaneous Expenses	86,356	1,12,734
Sortex Expenses	3,82,441	-
Discounts	2,83,462	-
Factory Rent	12,00,000	-
Godown Rent	9,00,000	-
Godown Maintenance	2,03,426	-
Hamali Charges	14,62,337	86,42,587
Travelling charges	4,28,635	1,79,745
Telephone & Communication	47,565	5,939
Transport and Dumping expenses	18,36,552	19,58,640
Vehicle Maintenance	1,86,540	12,43,761
Web Design Charges	-	75,000
Consultancy /Professional Charges	8,52,600	12,78,700
Total	1,13,13,071	3,55,81,911

b. Payment to Auditors

Particulars	As at March 31, 2022	As at March 31, 2021
Payments to the auditor as auditor for reimbursement of expenses;	1,50,000	1,50,000
Total	1,50,000	1,50,000

Grand Total (a+b)	1,14,63,071	3,57,31,911
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26 - FINANCE COSTS

Particulars	As at March 31, 2022	As at March 31, 2021
Interest expense on Loan	-	-
Bank Charges	16,138	13,452
Total	16,138	13,452

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.

SAMEERA INFRA PROJECTS PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

Particulars	As at March 31, 2022	As at March 31, 2021
a) Profit after Tax during the year (Rs.)	2,74,16,798	1,22,14,829
b) Earnings available to Equity Shareholders for Basic & Diluted EPS(Rs.)	2,74,16,798	1,22,14,829
c) Weighted average Number of Shares taken for computation of EPS		
- Basic	9513396	4214900
- Diluted	9513396	4214900
d) Earning per Share (b/c)		
- Basic	2.88	2.90
- Diluted	2.88	2.90

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

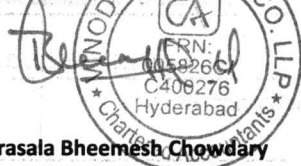
Entities having Control on Management	Relationship	
1. Satyamurthy Sivalenka	Managing Director & Shareholder of the Company	
2. Sivalenka Kameswari	Director & Shareholder of the Company	
Transactions with Related Parties	2021-22	2020-21
Sales of Investments to Related Party	-	-
Rent Paid to Related Party	90,000	90,000
Consultancy charges	-	-
Remuneration to Director	48,00,000	8,40,000
Total	48,90,000	9,30,000

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 Vinod Singhal & Co. LLP
Chartered Accountants


Birasala Bheemesh Chowdary
Partner

M. No. 242072

UDIN: 23242072 BGVW BZ1509

Place: Hyderabad

Date: 04/09/2022

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

CIN: U45201TG2002PTC038623


Sivalenka Satyamurthy
MANAGING DIRECTOR
DIN: 00412669


Sivalenka Kameswari
DIRECTOR
DIN: 00412669