

**RAJSHREE TRACOM PRIVATE LIMITED**

Balance sheet as at April 30, 2022

(Amount in Rs.)

Particulars	Notes	As at 30.04.2022	As at 31.03.2022
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2.1	50,67,59,390	1,24,76,300
Reserves and surplus	2.2	61,98,58,140	1,49,07,029
		<b>1,12,66,17,530</b>	<b>2,73,83,329</b>
<b>Non-current liabilities</b>			
Long term borrowings	2.3	1,58,81,00,000	-
Deferred tax Liability (net)		-	872
Long term provisions	2.4	5,11,331	47,090
		<b>1,58,86,11,331</b>	<b>47,962</b>
<b>Current liabilities</b>			
Other current liabilities	2.5	6,17,61,927	12,600
Short term provisions	2.6	35,41,063	7,90,000
		<b>6,53,02,990</b>	<b>8,02,600</b>
<b>TOTAL</b>		<b>2,78,05,31,851</b>	<b>2,82,33,891</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant & Equipment	2.7	6,36,73,443	3,429
Goodwill	2.7	-	-
Deferred tax asset (net)		4,40,107	-
Long term loans and advances	2.8	5,43,75,782	-
Other Non-current assets	2.9	1,29,75,550	-
		<b>13,14,64,882</b>	<b>3,429</b>
<b>Current assets</b>			
Cash and bank balances	2.10	16,14,78,062	86,82,848
Short-term loans and advances	2.11	2,40,02,76,113	1,88,36,000
Other current assets	2.12	8,73,12,794	7,11,614
		<b>2,64,90,66,969</b>	<b>2,82,30,462</b>
<b>TOTAL</b>		<b>2,78,05,31,851</b>	<b>2,82,33,891</b>

**RAJSHREE TRACOM PRIVATE LIMITED****Statement of Profit and Loss for the Period ended April 30, 2022****(Amount in Rs.)**

<b>Particulars</b>	<b>Notes</b>	<b>For the period ended 30.04.2022</b>	<b>For the year ended 31.03.2022</b>
<b>Revenue From Operations</b>			
Revenue from Operations	2.13	3,61,33,840	22,06,794
Other income	2.14	2,85,846	11,16,288
<b>Total revenue (I)</b>		<b>3,64,19,686</b>	<b>33,23,082</b>
<b>Expenses</b>			
Employee benefit expenses	2.15	1,21,67,026	8,00,000
Finance cost	2.16	97,02,000	-
Provisions and Write-offs	2.18	4,64,241	-
Other expenses	2.17	31,48,220	87,207
Depreciation and amortization expense	2.7	17,59,543	
<b>Total expenses (II)</b>		<b>2,72,41,030</b>	<b>8,87,207</b>
<b>Profit before tax (III) = (I)-(II)</b>		<b>91,78,656</b>	<b>24,35,875</b>
<b>Tax expenses:</b>			
Current tax for the year		27,51,063	4,70,000
Current tax for previous years			-
Deferred tax		(4,40,979)	55,511
<b>Profit for the year</b>		<b>68,68,572</b>	<b>19,10,364</b>
Earnings per share			
Basic		0.14	1.53
Diluted		0.14	1.53

**RAJSHREE TRACOM PRIVATE LIMITED****Cash Flow statement for the period ended 30th Apr'2022****(Amount in Rs.)**

<b>Particulars</b>	<b>For the period ended 30.04.2022</b>	<b>For the year ended 31.03.2022</b>
<b>Cash flow from operating activities</b>		
Profit before tax	91,78,656	24,35,875
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization	17,59,543	-
Provision on Standard assets	4,64,241	(3,981)
Finance cost	97,02,000	-
Movements in working capital :		
Increase/ (decrease) in other current liabilities	6,17,49,327	(9,64,050)
Operating profit before working capital changes	2,11,04,440	24,31,894
Decrease / (increase) in loans and advances	(2,43,58,15,895)	15,92,522
Decrease / (increase) in other current assets	(9,95,76,730)	(4,72,679)
Cash generated from /(used in) operations	(2,45,25,38,858)	25,87,687
Direct taxes paid (net of refunds)	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(2,45,25,38,858)</b>	<b>25,87,687</b>
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(6,54,29,557)	
Sale of Investments		60,00,000
Gain/Loss on Business Combinations	-	
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(6,54,29,557)</b>	<b>60,00,000</b>
<b>Cash flows from financing activities</b>		
Proceeds from issue of equity shares	1,09,23,65,629	-
Long-term borrowings (Net )	1,58,81,00,000	(47,278)
Interest paid	(97,02,000)	
<b>Net cash flow used in financing activities (C)</b>	<b>2,67,07,63,629</b>	<b>(47,278)</b>
Net decrease in cash and cash equivalents (A + B + C)	15,27,95,214	85,40,409
Cash and cash equivalents at the beginning of the year	86,82,848	1,42,438
<b>Cash and cash equivalents at the end of the year</b>	<b>16,14,78,062</b>	<b>86,82,847</b>

**RAJSHREE TRACOM PRIVATE LIMITED**  
Notes forming part of Balance Sheet

**NOTE 2.1 SHARE CAPITAL**

(Amount in Rs.)

Particulars	As at 30.04.2022		As at 31.03.2022	
	Equity shares in number	Amount	Equity shares in number	Amount
<i>Authorized</i> Equity shares equity shares of Rs.10 each	10,00,00,000	1,00,00,00,000	13,00,000	1,30,00,000
<i>Issued, subscribed and paid-up</i> equity shares of Rs.10 each fully paid up Equity shares	5,06,75,939	50,67,59,390	12,47,630	1,24,76,300
	<b>5,06,75,939</b>	<b>50,67,59,390</b>	<b>12,47,630</b>	<b>1,24,76,300</b>

**2.1 (a) Terms / rights attached to equity shares**

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

**2.1 (b) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year**

Particulars	As at 30.04.2022		As at 31.03.2022	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
<b>Equity Shares</b>				
Shares outstanding at the beginning of the year	12,47,630	1,24,76,300	12,47,630	1,24,76,300
Shares issued during the year	4,94,28,309	49,42,83,090	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	5,06,75,939	50,67,59,390	12,47,630	1,24,76,300
<b>Shares outstanding at the end of the year</b>	<b>5,06,75,939</b>	<b>50,67,59,390</b>	<b>12,47,630</b>	<b>1,24,76,300</b>

**2.1 (c) Details of shareholders holding more than 5% equity shares in the Company:**

Name of the shareholder	As at 30.04.2022		As at 31.03.2022	
	Number of shares held	% of holding	Number of shares held	% of holding
Vijaya Sivarami Reddy Vendidandi	3,74,51,972	73.905%	8,47,447	67.920%
Hina Ansari	-	-	4,00,183	32.080%
Padmaja Gangireddy	1,01,46,979	20.023%	-	-

**NOTE 2.2 RESERVES AND SURPLUS**

(Amount in Rs.)

Particulars	As at 30.04.2022	As at 31.03.2022
<b>Securities premium account</b>		
Opening Balance	69,62,010	69,62,010
Add: Received during the year	59,80,82,539	-
Less: Utilized for premium on redemption of Preference share	-	-
<b>Closing balance</b>	<b>60,50,44,549</b>	<b>69,62,010</b>
<b>Statutory reserve</b>		
Opening Balance	16,20,256	12,38,183
Add: Amount transferred from surplus in the statement of profit and loss	13,73,714	3,82,073
<b>Closing balance</b>	<b>29,93,970</b>	<b>16,20,256</b>
<b>Surplus/(deficit) in the statement of profit and loss</b>		
Opening Balance	63,24,763	47,96,472
Add: Profit for the year after tax	68,68,572	19,10,364
Less: Transfer to Statutory Reserve [ @ 20% of profit after tax as required by Section 45-IC of Reserve Bank of India Act, 1934 ]	(13,73,714)	(3,82,073)
<b>Net Surplus in the statement of profit and loss</b>	<b>1,18,19,621</b>	<b>63,24,763</b>
<b>Total reserves and surplus</b>	<b>61,98,58,140</b>	<b>1,49,07,029</b>

**NOTE 2.3 LONG TERM BORROWINGS****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
<b>Secured</b>	-	-
<b>Unsecured</b>		
Unsecured loans from related parties	1,58,81,00,000	-
	<b>1,58,81,00,000</b>	-

**NOTE 2.4 LONG TERM PROVISIONS****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Contingent provision on standard assets	5,11,331	47,090
	<b>5,11,331</b>	<b>47,090</b>

**NOTE 2.5 OTHER CURRENT LIABILITIES****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Employee Related Payables	1,07,78,446	-
Bonus Payable	-	-
Accrued expenses	17,34,768	12,600
Statutory liabilities	21,05,774	-
Interest accrued and due on Borrowings	87,27,599	-
Insurance premium collected and payable	10,11,127	-
Sundry Creditors	2,71,45,380	-
Amount payable to Borrowers	1,02,58,833	-
	<b>6,17,61,927</b>	<b>12,600</b>

**NOTE 2.6 SHORT TERM PROVISIONS****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Provision for taxation	35,41,063	7,90,000
	<b>35,41,063</b>	<b>7,90,000</b>

**NOTE 2.8 LONG TERM LOANS AND ADVANCES****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
<i>Secured</i>		
Loan_Against_Property	45,11,393	-
Gold Loans	1,22,943	-
<i>Unsecured, considered good</i>		
Business_Loan	4,97,41,446	-
	<b>5,43,75,782</b>	-

**NOTE 2.9 OTHER NON CURRENT ASSETS****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Rental Deposits	1,29,75,550	-
	<b>1,29,75,550</b>	-

**NOTE 2.10 CASH AND BANK BALANCES****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Cash and cash equivalents		
Cash on hand	10,62,60,201	700
Balance with banks in current accounts	5,52,17,861	86,82,148
	<b>16,14,78,062</b>	<b>86,82,848</b>

**NOTE 2.11 SHORT TERM LOANS AND ADVANCES****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
<i>Secured</i>		
Loan_Against_Property	5,39,271	-
Gold Loan	2,28,70,03,490	-
<i>Unsecured, considered good</i>		
Business_Loan	11,27,33,352	-
Other Unsecured Loans	-	1,88,36,000
	<b>2,40,02,76,113</b>	<b>1,88,36,000</b>

**NOTE 2.12 OTHER CURRENT ASSETS****(Amount in Rs.)**

<b>Particulars</b>	<b>As at 30.04.2022</b>	<b>As at 31.03.2022</b>
Interest accrued but not due on portfolio loans	7,11,53,420	-
Pread Expenses	-	-
Advance for Fixed Assets	12,40,119	-
Advance for Expenses	45,000	-
Sundry Debtors	69,23,384	-
TDS receivable	27,61,415	7,11,615
GST Input Credit	50,04,112	-
Other receivables	1,85,344	-
	<b>8,73,12,793</b>	<b>7,11,615</b>

**RAJSHREE TRACOM PRIVATE LIMITED**  
**Notes forming part of Statement of Profit and Loss**

**NOTE 2.13 REVENUE FROM OPERATIONS**

**(Amount in Rs.)**

Particulars	For the Period ended 30.04.2022	For the year ended 31.03.2022
<b>REVENUE FROM OPERATIONS</b>		
Interest income on portfolio loans	3,58,31,214	22,06,794
Interest Received	1,91,24,689	
Interest Accrued	1,67,06,524	
Loan processing fees	3,02,626	-
	<b>3,61,33,840</b>	<b>22,06,794</b>

**(Amount in Rs.)**

Particulars	For the Period ended 30.04.2022	For the year ended 31.03.2022
<b>NOTE 2.14 OTHER INCOME</b>		
Income from mutual funds	-	11,12,307
Provisions written off	-	3,981
Other Income	2,85,846	-
	<b>2,85,846</b>	<b>11,16,288</b>

**NOTE 2.15 EMPLOYEE BENEFIT EXPENSES**

**(Amount in Rs.)**

Particulars	For the Period ended 30.04.2022	For the year ended 31.03.2022
Salaries & wages	1,21,26,112	-
Employee welfare expenses	40,914	-
Bonus	-	-
Director Remuneration	-	8,00,000
	<b>1,21,67,026</b>	<b>8,00,000</b>

**NOTE 2.16 FINANCE COST**

**(Amount in Rs.)**

Particulars	For the Period ended 30.04.2022	For the year ended 31.03.2022
Interest on Unsecured Loans	96,97,330	-
Processing fees and Stamp duty	4,670	-
	<b>97,02,000</b>	-

**NOTE 2.17 OTHER EXPENSES****(Amount in Rs.)**

<b>Particulars</b>	<b>For the Period ended 30.04.2022</b>	<b>For the year ended 31.03.2022</b>
Office Rent	17,63,057	-
Bank charges	3,028	207
Office maintenance	1,01,945	-
Electricity charges	80,509	-
Travelling and conveyance	31,560	-
Communication expenses	39,538	-
Printing and stationery	90,584	-
Legal and professional charges	-	70,700
Statutory audit Fee	18,000	12,000
ROC filing Fee	10,00,000	1,800
Professional Tax Charges	-	2,500
Business Pramotion Expenses	12,999	-
	<b>31,48,220</b>	<b>87,207</b>

**NOTE 2.18 PROVISIONS AND WRITE OFFS****(Amount in Rs.)**

<b>Particulars</b>	<b>For the Period ended 30.04.2022</b>	<b>For the year ended 31.03.2022</b>
Contingent Provision against standard assets	4,64,241	-
	<b>4,64,241</b>	<b>-</b>

RAJSHREE TRACOM PRIVATE LIMITED

Notes to financial statements for the period ended April 30' 2022

NOTE 2.7 Property, Plant & equipment and Intangible assets

(Amount in Rs.)

Particulars	Gross block				Depreciation/ Amortization block				Net block	
	As at April 1, 2022	Additions	Deletions	As at April 30, 2022	Up to March 31, 2022	For the period	On Deletions	Upto April 30, 2022	As at March 31, 2022	As at April 30, 2022
<b>Taegible Assets</b>										
Furniture and Fixtures		3,18,58,732	-	3,18,58,732		6,10,062	-	6,10,062	-	3,12,48,671
Office equipment		2,77,07,074	-	2,77,07,074		9,23,779	-	9,23,779	-	2,67,83,295
Computers and printers	3,429	38,13,542	-	38,16,971	-	1,78,332	-	1,78,332	3,429	36,38,639
Vehicles		20,50,208	-	20,50,208		47,370	-	47,370	-	20,02,838
Software		-	-	-		-	-	-	-	-
<b>Total</b>	<b>3,429</b>	<b>6,54,29,557</b>	<b>-</b>	<b>6,54,32,986</b>	<b>-</b>	<b>17,59,543</b>	<b>-</b>	<b>17,59,543</b>	<b>3,429</b>	<b>6,36,73,443</b>