

RAJSHREE TRACOM PRIVATE LIMITED
Balance sheet as at June 30, 2022
(Amount in Rs.)

Particulars	Notes	As at 30.06.2022	As at 31.03.2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	50,67,59,390	1,24,76,300
Reserves and surplus	2.2	63,81,19,258	1,49,07,029
		1,14,48,78,648	2,73,83,329
Non-current liabilities			
Long term borrowings	2.3	2,09,30,68,254	-
Deferred tax Liability (net)		-	872
Long term provisions	2.4	17,52,667	47,090
		2,09,48,20,921	47,962
Current liabilities			
Short-term borrowings	2.5	41,69,01,746	-
Other current liabilities	2.6	7,38,38,323	12,600
Short term provisions	2.7	1,08,21,907	7,90,000
		50,15,61,976	8,02,600
TOTAL		3,74,12,61,545	2,82,33,891
ASSETS			
Non-current assets			
Property, Plant and Equipment & Intangible Assets			
(i) Property, Plant & Equipment	2.8	7,51,60,907	3,429
(ii) Intangible Assets	2.8	-	-
Deferred tax asset (net)		15,79,247	-
Long term loans and advances	2.9	5,10,64,601	-
Other Non-current assets	2.10	1,38,66,550	-
		14,16,71,305	3,429
Current assets			
Cash and bank balances	2.11	81,74,81,999	86,82,848
Short-term loans and advances	2.12	2,63,82,92,519	1,88,36,000
Other current assets	2.13	14,38,15,722	7,11,614
		3,59,95,90,240	2,82,30,462
TOTAL		3,74,12,61,545	2,82,33,891

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

Particulars	Notes	For the period ended 30.06.2022	For the year ended 31.03.2022
Revenue From Operations			
Revenue from Operations	2.14	13,40,74,284	22,06,794
Other Income	2.15	12,67,971	11,16,288
Total Income (I)		13,53,42,255	33,23,082
Expenses			
Employee benefit expenses	2.16	3,40,01,210	8,00,000
Finance cost	2.17	4,65,27,197	-
Depreciation and amortization expense	2.8	79,28,721	-
Other expenses	2.18	1,15,98,074	87,207
Provisions and Write-offs	2.19	17,05,577	-
Total expenses (II)		10,17,60,779	8,87,207
Profit before tax (III) = (I)-(II)		3,35,81,476	24,35,875
Tax expenses:			
Current tax for the year		1,00,31,905	4,70,000
Current tax for previous years			-
Deferred tax		(15,80,119)	55,511
Profit for the year		2,51,29,690	19,10,364
Earnings per share			
Basic		0.50	1.53
Diluted		0.50	1.53

RAJSHREE TRACOM PRIVATE LIMITED
Cash Flow statement for the period ended June 30, 2022

(Amount in Rs.)

Particulars	For the period ended 30.06.2022	For the year ended 31.03.2022
Cash flow from operating activities		
Profit before tax	3,35,81,476	24,35,875
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization	79,28,721	-
Provision on Standard assets	17,05,577	(3,981)
Finance cost	4,65,27,197	-
Movements in working capital :		
Increase/ (decrease) in other current liabilities	7,38,25,723	(9,64,050)
Operating profit before working capital changes	8,97,42,971	24,31,894
Decrease / (increase) in loans and advances	(2,67,05,21,120)	15,92,522
Decrease / (increase) in other current assets	(15,69,70,658)	(4,72,679)
Cash generated from /(used in) operations	(2,66,39,23,084)	25,87,687
Direct taxes paid (net of refunds)	-	
Net cash flow from / (used in) operating activities (A)	(2,66,39,23,084)	25,87,687
Cash flows from investing activities		
Purchase of fixed assets	(8,30,86,199)	
Sale of Investments		60,00,000
Gain/Loss on Business Combinations	-	
Net cash flow (used in) / from investing activities (B)	(8,30,86,199)	60,00,000
Cash flows from financing activities		
Proceeds from issue of equity shares	1,09,23,65,629	-
Long-term borrowings (Net)	2,50,99,70,000	(47,278)
Interest paid	(4,65,27,197)	
Net cash flow used in financing activities (C)	3,55,58,08,432	(47,278)
Net decrease in cash and cash equivalents (A + B + C)	80,87,99,149	85,40,409
Cash and cash equivalents at the beginning of the year	86,82,848	1,42,438
Cash and cash equivalents at the end of the year	81,74,81,997	86,82,847

RAJSHREE TRACOM PRIVATE LIMITED
Notes forming part of Balance Sheet

NOTE 2.1 SHARE CAPITAL

(Amount in Rs.)

Particulars	As at 30.06.2022		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
	5,06,75,939	50,67,59,390	12,47,630	1,24,76,300

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 30.06.2022		As at 31.03.2022	
	Number of shares	Amount (Rs.)	Number of shares	Amount (Rs.)
Equity Shares				
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
Shares outstanding at the end of the year	5,06,75,939	50,67,59,390	12,47,630	1,24,76,300

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

Name of the shareholder	As at 30.06.2022		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%	-	-

2.1 (d) Shares held by promoters at the end of the year

Name of the Promoter	No. of Shares	% of Total Shares	% Change during the year
1. Vijaya Sivarami Reddy Vendidandi	3,74,51,972	73.905%	5.985%
2. Padmaja Gangireddy	1,01,46,979	20.023%	20.023%

NOTE 2.2 RESERVES AND SURPLUS

(Amount in Rs.)

Particulars	As at 30.06.2022	As at 31.03.2022
Securities premium account		
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	-	-
Closing balance	60,50,44,549	69,62,010
Statutory reserve under section 45-IC of the RBI Act, 1934		
Opening Balance	16,20,256	12,38,183
Add: Amount transferred from surplus in the statement of profit and loss	50,25,938	3,82,073
Closing balance	66,46,194	16,20,256
Surplus/(deficit) in the statement of profit and loss		
Opening Balance	63,24,763	47,96,472
Add: Profit for the year after tax	2,51,29,690	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]	(50,25,938)	(3,82,073)
Net Surplus in the statement of profit and loss	2,64,28,515	63,24,763
Total reserves and surplus	63,81,19,258	1,49,07,029

NOTE 2.3 LONG TERM BORROWINGS

(Amount in Rs.)

Particulars	As at 30.06.2022	As at 31.03.2022
Secured	-	-
Term loan		
(a) From Bank	-	-
(b) From Others	-	-
Term Loan from Ambit	44,42,479	
Term Loan from Incred	8,11,55,775	
Term Loan from Usha Financial	41,66,667	
Term Loan from Vivriti	1,25,00,000	
Term Loan from Profectus	33,33,333	
Term Loan from Capri Global	5,41,66,667	
Term Loan from Grow Money	1,33,33,333	
Term Loan from Aditya Birla Finance	40,00,00,000	
Unsecured		
Unsecured loans from related parties	1,51,99,70,000	-
	2,09,30,68,254	-

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

Particulars	As at 30.06.2022	As at 31.03.2022
Contingent provision on standard assets	17,52,667	47,090
	17,52,667	47,090

NOTE 2.5 SHORT TERM BORROWINGS**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
<u>Current Maturities of Long Term Debt</u>		
Term Loan from Ambit	4,55,57,521	
Term Loan from Incred	6,88,44,225	
Term Loan from Usha Financial	4,58,33,333	
Term Loan from Vivriti	13,75,00,000	
Term Loan from Profectus	3,66,66,667	
Term Loan from Capri Global	4,58,33,333	
Term Loan from Grow Money	3,66,66,667	
	41,69,01,746	-

NOTE 2.6 OTHER CURRENT LIABILITIES**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Employee Related Payables	93,85,873	-
Accrued expenses	20,61,851	12,600
Statutory liabilities	36,61,606	-
Interest accrued but not due on Borrowings	1,65,14,234	-
Insurance premium collected and payable	19,20,585	-
Sundry Creditors	3,30,12,444	-
Amount payable to Borrowers	72,81,730	-
	7,38,38,323	12,600

NOTE 2.7 SHORT TERM PROVISIONS**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Provision for taxation	1,08,21,907	7,90,000
	1,08,21,907	7,90,000

NOTE 2.9 LONG TERM LOANS AND ADVANCES**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
<i>Secured</i>		
Gold Loans	-	-
Loan Against Property	60,11,295	-
<i>Unsecured, considered good</i>		
Business Loan	4,50,53,306	-
	5,10,64,601	-

NOTE 2.10 OTHER NON CURRENT ASSETS**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Rental Deposits	1,38,66,550	-
	1,38,66,550	-

NOTE 2.11 CASH AND BANK BALANCES**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Cash and cash equivalents		
Cash on hand	4,30,13,937	700
Balance with banks in current accounts	37,19,68,062	86,82,148
Cheque in hand	40,00,00,000	
Bank Balance other than Cash & Cash Equivalent		
Fixed Deposit with FI to the extent held as credit enhancement or security against the borrowings, guarantees, other commitments.	25,00,000	-

	81,74,81,999	86,82,848

***Note: Represents margin money deposits placed to avail term loans from banks / Financial institutions

NOTE 2.12 SHORT TERM LOANS AND ADVANCES**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Standard		
<i>Secured</i>		
Gold Loans	2,50,01,06,732	-
Loan Against Property	53,65,026	-
<i>Unsecured, considered good</i>		
Business Loan	13,28,20,760	-
Other Unsecured Loans	-	1,88,36,000
	2,63,82,92,519	1,88,36,000

NOTE 2.13 OTHER CURRENT ASSETS**(Amount in Rs.)**

Particulars	As at 30.06.2022	As at 31.03.2022
Interest accrued but not due on portfolio loans	11,53,49,305	-
Prepaid Expenses	1,22,78,622	-
Advance for Fixed Assets	13,10,635	-
Advance for Expenses	6,41,743	-
Advance Tax	-	-
TDS receivable	36,17,655	7,11,615
Sundry Debtors	33,40,520	-
Interest accrued on Fixed Deposits	1,370	-
GST Input Credit	69,79,940	-
Other receivables	2,95,933	-
	14,38,15,722	7,11,615

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

NOTE 2.14 REVENUE FROM OPERATIONS

(Amount in Rs.)

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Interest income on portfolio loans	13,32,03,654	22,06,794
Interest Collected	7,22,95,189	
Interest Accrued	6,09,08,465	
Loan processing fees	8,70,630	-
	13,40,74,284	22,06,794

NOTE 2.15 OTHER INCOME

(Amount in Rs.)

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Income from mutual funds	-	11,12,307
Interest Income on FD's	1,370	
Provisions written off	-	3,981
Commission Income	2,49,203	
Other Income	10,17,398	-
	12,67,971	11,16,288

NOTE 2.16 EMPLOYEE BENEFIT EXPENSES

(Amount in Rs.)

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Salaries & wages	3,34,25,936	-
Employee welfare expenses	1,39,274	-
Director Remuneration	4,36,000	8,00,000
	3,40,01,210	8,00,000

NOTE 2.17 FINANCE COST

(Amount in Rs.)

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Interest on Unsecured Loans	4,17,19,826	-
Interest on secured loans	39,74,421	
Processing fees and Stamp duty	4,91,018	-
Other Finance Cost	3,41,933	-
	4,65,27,197	-

NOTE 2.18 OTHER EXPENSES**(Amount in Rs.)**

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Office Rent	56,45,004	-
Rates and taxes	60,726	-
Bank charges	41,935	207
Office maintenance	6,04,027	-
Repairs and maintainance	41,880	-
Electricity charges	2,84,231	-
Travelling and conveyance	2,10,031	-
Communication expenses	3,43,326	-
Printing and stationery	3,26,960	-
Legal and professional Fee	15,65,973	70,700
Insurance Premium paid	-	-
Statutory audit Fee	18,000	12,000
Security Charges	87,244	-
Insurance Expenses	1,46,384	-
ROC filing Fee	18,50,625	1,800
Professional Tax Charges	-	2,500
Business Promotion Expenses	89,749	-
Advertisement expense	1,60,883	-
Other Expenses	1,16,147	-
CIC Charges	4,950	-
	1,15,98,074	87,207

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

Particulars	For the Period ended 30.06.2022	For the year ended 31.03.2022
Contingent Provision against standard assets	17,05,577	-
Provision on Sub-Standard Assets		
	17,05,577	-

RAJSHREE TRACOM PRIVATE LIMITED

Notes to financial statements for the period ended June 30, 2022

NOTE 2.8 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 June 30, 2022	Up to March 31, 2022	For the period	On Deletions	Upto June 30, 2022	As at June 30, 2022	As at March 31, 2022
Property, Plant & Equipment										
Furniture & Fixtures		3,50,86,759	-	3,50,86,759		23,56,803	-	23,56,803	3,27,29,957	-
Office equipment		3,47,37,235	-	3,47,37,235		41,08,448	-	41,08,448	3,06,28,787	-
Computers and printers	3,429	69,78,337	-	69,81,766	-	9,94,763	-	9,94,763	59,87,004	3,429
Servers		2,76,787	-	2,76,787	-	29,657	-	29,657	2,47,130	-
Vehicles		60,07,080	-	60,07,080		4,39,051	-	4,39,051	55,68,029	-
Total (A)	3,429	8,30,86,199	-	8,30,89,628	-	79,28,721	-	79,28,721	7,51,60,907	3,429
Intangible Assets										
Goodwill		-		-					-	
Total (B)	-	-	-	-	-	-	-	-	-	-
Total (A+B)	3,429	8,30,86,199	-	8,30,89,628	-	79,28,721	-	79,28,721	7,51,60,907	3,429