

SRA OSS INDIA PRIVATE LIMITED
U72200TG2006PTC050864
Balance sheet as at 31st March'2023

(Amount in Lakhs.)

Particulars	Notes	Figures as at the end of current reporting period -31.03.2023	Figures as at the end of previous reporting period -31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2	1.00	1.00
(b) Reserves and surplus	3	-61.72	-84.32
(3) Non-Current Liabilities			
(a) Deferred tax liabilities (Net)	4	2.04	2.04
(4) Current Liabilities			
(a) Long-term borrowings	5	102.65	102.65
(b) Trade payables	6	3.35	5.70
(c) Short-term provisions	7	17.76	9.35
TOTAL		65.08	36.42
II. ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipment	8	2.53	2.53
(2) Current assets			
(a) Trade receivables	9	51.29	22.01
(b) Cash and bank balances	10	3.79	5.00
(c) Short-term loans and advances	11	7.47	6.88
TOTAL		65.08	36.42
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1		

This is the Balance Sheet referred to in our report of even date.

For P R Datla & Co.
Chartered Accountants
Firm Regd. No. 006067S

V.L.NARASIMHA RAO
Partner
M.No. 214251

Place: Hyderabad
Date : 22/08/2023



For and on behalf of the Board of Directors
SRA OSS INDIA PRIVATE LIMITED

K. Nirmala Raulupam

K. Nirmala
Director
(DIN:00176110)

R.V.Chakrapani
Director
(DIN:00576037)

SRA OSS INDIA PRIVATE LIMITED

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Profit and loss statement for the year ended 31st March' 2023

(Amount in Lakhs.)

Particulars	Notes	Figures for the current reporting period ended 31.03.2023	Figures as at the end of previous reporting period - 31.03.2022
I. Revenue from operations	13	86.08	58.19
II. Other Income	14	-	-
III. Total Revenue (I +II)		86.08	58.19
IV. Expenses:			
Employee benefits expense	15	52.99	50.25
Depreciation and amortization expense	8	-	-
Other expenses	16	5.84	5.09
Total Expenses		58.83	55.34
V. Profit before exceptional and extraordinary items and tax (III - IV)		27.25	2.85
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		27.25	2.85
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		27.25	2.85
X. Tax expense:			
(1) Current tax		4.65	0.78
(2) Deferred tax		0.00	-0.14
(3) Prior Period Taxes			
XI. Profit/(Loss) for the period from continuing operations (IX-X)		22.60	1.93
XII. Profit/(Loss) from discontinuing operations			
XIII. Tax expense of discounting operations			
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		22.60	1.93
XVI. Earning per equity share:			
(1) Basic		225.98	19.32
(2) Diluted		225.98	19.32
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1&2		

The Schedules referred to above form an integral part of the Statement of Profit and Loss Account.

For P R Datla & Co.
Chartered Accountants
Firm Regd. No. 006067S

V.L.NARASIMHA RAO
Partner
M.No. 214251



For and on behalf of the Board of Directors
SRA OSS INDIA PRIVATE LIMITED

K. Nirmala R. V. Chakrapani

K. Nirmala
Director
(DIN:00176110)

R.V.Chakrapani
Director
(DIN:00576037)

Place: Hyderabad
Date :22/08/2023

SRA OSS INDIA PRIVATE LIMITED

Notes to Financial Statements for the year ended 31 March 2023

2 SHARE CAPITAL

Amount in Lakhs.

Particulars	2022-23	2021-22
a) Authorized Share Capital		
500000 Equity Shares of Rs 10 each	50.00	50.00
Total	50.00	50.00
b) Issued Capital, Subscribed & Fully Paid up		
10000 Equity Shares of Rs 10 each	1.00	1.00
Total	1.00	1.00
c) Reconciliation of shares outstanding at the beginning and at the end of the reporting period		
Equity Shares	2022-23	2021-22
	Number	Value
Shares outstanding at the beginning of the year	0.10	1
Shares outstanding at the year end	0.10	1
d) Details of the Shareholders holding more than 5% shares in the company		
	2022-23	2021-22
Name of the Equity Share Holder	Number of shares held	% of share holding
K.Nirmala	0.05	50%
R.V.Chakrapani	0.05	50%

3 RESERVES AND SURPLUS

Amount in Lakhs.

Particulars	2022-23	2021-22
(a) Profit and Loss Account		
Opening Balance	-84.32	-86.25
(+) Net profit/(Net Loss) for the current year	22.60	1.93
(-) Depreciation adjustment	-	-
Closing Balance	-61.72	-84.32
RESERVES AND SURPLUS TOTAL	-61.72	-84.32

4 DEFERRED TAX LIABILITIES (NET)

Amount in Lakhs.

Particulars	2022-23	2021-22
Deffered Tax Liability	2.04	2.04
Total	2.04	2.04

5 LONG TERM BORROWINGS

Amount in Lakhs.

Particulars	2022-23	2021-22
a) Loans and advances from related parties		
Unsecured		
from directors	102.65	102.65
b) Loans and advances from others	0.00	
Total	102.65	102.65
LONG TERM BORROWINGS TOTAL	102.65	102.65

6 TRADE PAYABLES

Amount in Lakhs.

Particulars	2022-23	2021-22
Trade Payables	3.35	5.70
Total	3.35	5.70

7 SHORT-TERM PROVISIONS

Amount in Lakhs.

Particulars	2022-23	2021-22
TDS Payable	1.33	2.59
Goods and Service Tax Payable	6.59	1.53
Provident Fund Payable	0.17	0.18
Professional Tax Payable	0.19	0.09
Salaries Payable	3.70	3.84
Provision for Tax	5.78	1.13
Total	17.76	9.35

9 TRADE RECEIVABLES

Amount in Lakhs.

Particulars	2022-23	2021-22
a) Trade receivables outstanding for a period less than six months		
Un-secured, considered good	51.29	22.01
Total	51.29	22.01

10 CASH AND BANK BALANCES

Amount in Lakhs.

Particulars	2022-23	2021-22
I. Cash and Cash Equivalents		
a) Balances with banks		
i) In Current Accounts	3.79	5.00
b) Cash on hand	-	-
Total	3.79	5.00

11 SHORT TERM LOANS AND ADVANCES

Amount in Lakhs.

Particulars	2022-23	2021-22
a) Telephone Deposit	0.07	0.08
b) Electronic Cash Ledger	0.14	0.04
c) Internet Advance	0.45	0.45
d) Electricity Deposit	0.55	0.55
e) TDS received	5.42	5.26
f) Others	0.84	0.49
Total	7.47	6.88

Notes to Financial Statements for the year ended 31 March 2023.

13 REVENUE FROM OPERATIONS

Amount in Lakhs.

In respect of Company other than Finance Company

PARTICULARS	For the period ended 31.03.2023	For the period ended 31.03.2023
a) Sale of Services		
Income from Project Work-India	51.01	28.26
Income from Project Work-Export	35.07	29.93
Total	86.08	58.19
Revenue from operations Total	86.08	58.19

14 OTHER INCOME

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2023	For the period ended 31.03.2023
a) Other non-operating income	-	-
Total	-	-

15 EMPLOYEE BENEFITS EXPENSES

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2023	For the period ended 31.03.2023
a) Salaries, Wages and Bonus	51.94	49.11
b) Contribution to provident and other funds	1.05	1.14
c) Staff welfare Expenses	0.00	-
Total	52.99	50.25

16 OTHER EXPENSES

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2023	For the period ended 31.03.2023
Other operating expenses		
a) Internet Charges	1.17	1.26
b) Telephone Charges	0.02	0.04
Total (A)	1.19	1.30
Other non-operating expenses		
a) Printing & Stationary		
b) General Expenses	0.56	0.29
c) Bank Charges	0.03	0.01
d) Interest on TDS late payment	2.55	2.12
e) Travel and conveyance		
f) Legal and professional charges		
g) Auditor's Remuneration For Statutory Audit Fee	1.51	1.38
Total (B)	4.65	3.80
Total (A+B)	5.84	5.10

8. Property Plant & Equipment

Amount in Lakhs

Description	Gross Block (at cost)			Depreciation/Amortization				Net Block	
	Cost as at 01.04.2022	Additions During the Year	Deletions During the Year	Total Cost as at 31.03.2023	As at 01.04.2022	For the year	Deletions during the year/Adjustments	As at 31.03.2023	As at 31.03.2022
a) Property Plant & Equipment									
Computers	21.75	-	-	21.75	21.73	-	-	21.73	0.02
Furniture and Fitting	13.96	-	-	13.96	11.81	-	-	11.81	2.15
Office Equipments	8.23	-	-	8.23	8.09	-	-	8.09	0.13
Air Conditioners	4.21	-	-	4.21	3.99	-	-	3.99	0.22
Total	48.15	-	-	48.15	45.62	-	-	45.62	2.53
(Previous year)	48.15	-	-	48.15	45.62	-	-	45.62	2.53

NAME OF THE ASSESSEE: SRA OSS INDIA PVT.LTD

FINANCIAL YEAR : 2022-23
ASSESSMENT YEAR : 2023-24

ANNEXURE - III
CLAUSE - 14

STATEMENT OF FIXED ASSETS

S.No.	NAME OF THE ASSET	OPENING W.D.V.	ADDITIONS/(DELETIONS)		TOTAL	DEPRECIATION ALLOWABLE	CLOSING W.D.V.
			BEFORE SEPT.	AFTER SEPT.			
1	Computer Systems	0.01	-		0.01	0.00	0.01
2	Office Equipment	0.91			0.91	0.14	0.77
3	Furniture & Fixtures	2.89	-	-	2.89	0.29	2.60
4	Air Conditiones	0.35	-	-	0.35	0.05	0.30
5	Refrigerator	0.01	-	-	0.01	0.00	0.01
	TOTAL	4.18	-	-	4.18	0.48	3.69