

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

| | | | |
|-------------------------------------|--|---------------------------------|-----------------|
| PAN | AAFFL7365J | | |
| Name | LOTUS CONSTRUCTION CORPORATION | | |
| Address | #54-18-27/A,, Block No.B4, Road No., Lic Colony,, Lic Colony, Vijayawada, ANDHRA PRADESH, 520008 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(4)-Belated | e-Filing Acknowledgement Number | 331779341310321 |
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 48103450 |
| | Book Profit under MAT, where applicable | 2 | 0 |
| | Adjusted Total Income under AMT, where applicable | 3 | 48103450 |
| | Net tax payable | 4 | 16809269 |
| | Interest and Fee Payable | 5 | 10000 |
| | Total tax, interest and Fee payable | 6 | 16819269 |
| | Taxes Paid | 7 | 16824078 |
| (+)Tax Payable /(-)Refundable (6-7) | 8 | -4810 | |
| Dividend Distribution Tax details | Dividend Tax Payable | 9 | 0 |
| | Interest Payable | 10 | 0 |
| | Total Dividend tax and interest payable | 11 | 0 |
| | Taxes Paid | 12 | 0 |
| | (+)Tax Payable /(-)Refundable (11-12) | 13 | 0 |
| Accreted Income & Tax Detail | Accreted Income as per section 115TD | 14 | 0 |
| | Additional Tax payable u/s 115TD | 15 | 0 |
| | Interest payable u/s 115TE | 16 | 0 |
| | Additional Tax and interest payable | 17 | 0 |
| | Tax and interest paid | 18 | 0 |
| | (+)Tax Payable /(-)Refundable (17-18) | 19 | 0 |

Income Tax Return submitted electronically on 31-03-2021 21:02:37 from IP address 183.82.155.163 and verified by ADUSUMILLI VENKTA RAMARAO

having PAN AFFPA7799J on 31-03-2021 21:02:37 from IP address 183.82.155.163 using

Digital Signature Certificate (DSC).
20517488CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN
DSC details: _____

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

| | | | |
|--|--------------------------------|-------------------------|------------|
| Name | LOTUS CONSTRUCTION CORPORATION | PAN | AAFFL7365J |
| Form No | 3CB | Assessment Year | 2020-21 |
| e-Filing Acknowledgement Number | 331507031310321 | Date of e-Filing | 31/03/2021 |

*For and on behalf of,
e-Filing Administrator*

(This is a computer generated Acknowledgment Receipt and needs no signature)

[Click to Print the Receipt](#)

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LOTUS CONSTRUCTION CORPORATION
 #54-18-27/A,
 Block No.B4, Road No.2,
 LIC Colony,
 VIJAYAWADA-520 008.

PAN :AAFFL7365J
 Status:Partnership Firm
 Y.Ending:31-03-2020
 Asst.Year:2020-21

COMPUTATION TO TOTAL INCOME

| PARTICULARS | AMOUNT | |
|--------------------------------------|--------------------|--------------------|
| INCOME FROM BUSINESS: | | |
| Profit as per Profit & Loss Account | | 4,76,28,319 |
| ADD:Inadmissibles | | |
| Depreciation as per Books | 3,00,06,448 | |
| Late fee-GST u/s 37 | 61,573 | |
| Penalties -VAT u/s 37 | 38,776 | |
| Interest on TDS late payments u/s 37 | 3,44,575 | |
| Late Filling Fee - TDS u/s 37 | 30,200 | |
| Net Interest paid to Partners | 1,45,49,952 | |
| Partners Remuneration | <u>1,32,00,000</u> | 5,82,31,524 |
| | | 10,58,59,843 |
| LESS:Admissibles: | | |
| Depreciation as per IT Rules | 3,00,06,448 | |
| Income from Partnership Firm | - | |
| Net Interest paid to Partners | 1,45,49,952 | |
| Partners Remuneration | <u>1,32,00,000</u> | 5,77,56,400 |
| | | 4,81,03,443 |
| GROSS TOTAL INCOME | | 4,81,03,443 |
| NET Total INCOME | | 4,81,03,443 |
| TAX WORKING: | | |
| Tax on above | | 1,44,31,033 |
| Add:Surcharge @ 12% | | 17,31,724 |
| Education cess 4% | | <u>6,46,510</u> |
| | | 1,68,09,267 |
| ADD: Fee. U/S 234F | | <u>10,000</u> |
| | | 1,68,19,267 |
| Less: TDS | | 1,68,24,078 |
| Advance Tax | | - |
| | | 1,68,24,078 |
| Refund due | | (4,811) |



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Lotus Construction Corporation
#54-18-27/A,Block No.B4,2nd Lane,LIC Colony,Vijayawada-520008

BALANCE SHEET AS ON 31.03.2020

| Particulars | No | As on 31.03.2020 | | As on 31.03.2019 |
|---|----|------------------|---------------------|---------------------|
| | | Details(Rs) | Total(Rs) | |
| <u>EQUITY & LIABILITIES:</u> | | | | |
| Partners Capital Account: | 1 | | 31,37,34,367 | 28,22,66,863 |
| Secured Loans | 2 | | 25,40,58,334 | 19,69,34,860 |
| Unsecured Loans | | | 1,28,00,000 | 24,15,000 |
| TOTAL | | | 58,05,92,702 | 48,16,16,723 |
| <u>ASSETS:</u> | | | | |
| Fixed Assets | | | 16,93,29,149 | 14,85,27,050 |
| Current Assets: | | | | |
| Inventories | 13 | 27,34,71,139 | | 16,51,35,200 |
| Advance for Purchases | 6 | 6,97,77,692 | | 2,70,08,954 |
| Trade Receivables | 7 | 26,21,97,004 | | 27,89,84,433 |
| Other Current Assets | 8 | 13,86,46,788 | | 11,33,46,551 |
| Loans and Advances | 9 | 46,54,981 | | 61,30,676 |
| Cash and Cash Equivalents | 10 | 3,60,66,258 | | 3,90,35,846 |
| | | 78,48,13,863 | | 62,96,41,660 |
| Less:Current Liabilities : | | | | |
| Creditors | 3 | 28,12,62,853 | | (23,29,11,285) |
| Other Current Liabilities | 4 | 9,22,87,456 | | (6,36,40,702) |
| | | 37,35,50,309 | | (29,65,51,987) |
| Net Current Assets | | | 41,12,63,554 | 33,30,89,673 |
| TOTAL | | | 58,05,92,702 | 48,16,16,723 |

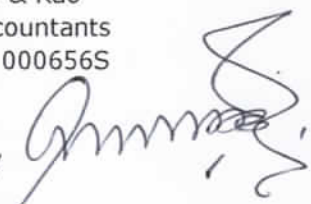
For Lotus Construction Corporation


 [A.V.Rama Rao]
 Managing Partner

Place : Vijayawada
 Date : 15.02.2021

per our report of even date
 For Chowdary & Rao
 Chartered Accountants
 Firm Reg.No: 000656S




 C.T.Chowdary
 Partner
 Mem.No: 027237

Lotus Construction Corporation
#54-18-27/A,Block No.B4,2nd Lane,LIC Colony,Vijayawada-520008

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

| Particulars | Sch No | 2019-2020 Rs. | 2018-2019 Rs. |
|----------------------------------|--------|-----------------------|-----------------------|
| Income: | | | |
| Gross Bills | 11 | 89,86,97,792 | 1,11,93,16,566 |
| Other Income | 12 | 32,14,399 | 99,73,320 |
| Increase/Decrease in Stock | 13 | 10,83,35,939 | (1,82,21,050) |
| TOTAL | | 1,01,02,48,130 | 1,11,10,68,835 |
| Expenditure: | | | |
| Purchase | 14 | 24,75,42,422 | 17,92,85,035 |
| Work Expenses | 15 | 13,53,45,853 | 7,06,86,129 |
| Labour Charges | | 4,97,29,575 | 3,70,97,333 |
| Partners Remuneration | 1 | 1,32,00,000 | 1,32,00,000 |
| Sub Contractors | | 39,22,07,724 | 63,53,18,878 |
| Net Interest on Partners Capital | | 1,45,49,952 | 1,44,39,667 |
| Interest on Banks Loans | 16 | 3,42,54,527 | 2,37,12,243 |
| Depreciation & Amortisation Exp | - | 3,00,06,448 | 2,28,58,852 |
| Administration Expenses | 17 | 4,57,83,309 | 4,11,76,600 |
| TOTAL | | 96,26,19,811 | 1,03,77,74,737 |
| Net Profit /Loss | | 4,76,28,319 | 7,32,94,098 |

For Lotus Construction Corporation



[A.V.Rama Rao]
Managing Partner

Place : Vijayawada
Date : 15.02.2021

per our report of even date

For Chowdary & Rao
Chartered Accountants
Firm Reg.No: 000656S




Q.T. Chowdary
Partner
Mem.No: 027237

Lotus Construction Corporation
#54-18-27/A,Block No.B4,2nd Lane,LIC Colony,Vijayawada-520008

NOTE-1:Partners Account :

| Particulars | Balance | Remuneration | Interest on Capital | Drawings | Additions | Profit | Closing |
|----------------------------------|---------------------|--------------------|---------------------|--------------------|------------------|--------------------|---------------------|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Partners Capital Accounts | | | | | | | |
| Adusumilli Bhavani Prasad | 8,58,65,500 | 60,00,000 | 22,69,606 | 2,05,00,000 | 15,08,854 | 1,61,93,628 | 9,13,37,588 |
| Adusumilli Venkata Rama Rao | 19,64,01,363 | 72,00,000 | 1,22,80,346 | 2,65,00,000 | 15,80,379 | 3,14,34,690 | 22,23,96,779 |
| Total | 28,22,66,863 | 1,32,00,000 | 1,45,49,952 | 4,70,00,000 | 30,89,233 | 4,76,28,319 | 31,37,34,367 |

For Lotus Construction Corporation



[A.V. Rama Rao]
 Managing Partner

Lotus Construction Corporation
#54-18-27/A,Block No.B4,2nd Lane,LIC Colony,Vijaywada-520008

NOTE-2: Secured Loans

| Particulars | As at 31.03.2020 Rs. |
|--|-------------------------|
| Andhra Pradesh | |
| HDFC Bank Vijayawada-50200016521414 OD | 5,99,93,225 |
| HDFC Bank Vijayawada-38364 | 4,96,54,587 |
| Hdfc Vehicle Loan | 1,43,86,840 |
| ICICI Uvvjw00039935983(Tm) | 10,87,598 |
| ICICI Uvvjw00039936352(Tm) | 10,87,500 |
| ICICI Uvvjw00039936466(Tm) | 10,87,500 |
| ICICI Uvvjw00039936572(Tm) | 10,87,500 |
| ICICI Uvvjw00039936694(Tm) | 10,87,503 |
| ALN012400511046-Fortuner | 27,00,717 |
| ALN012400512195 - Innova Crysta | 18,15,839 |
| ALN012400521713 - Yes Bank Jaguar Loan | 1,02,82,455 |
| Yes Bank Loans-UCV012400519174 | 11,79,443 |
| Yes Bank Loans UCV-012400519195 | 11,79,443 |
| Yes Bank Loans-UCV012400519196 | 11,79,443 |
| Yes Bank Loans - UCV012400519213 | 11,79,443 |
| Yes Bank Loans-UCV012400519214 | 11,79,443 |
| The National Small Scale Industries Corporatio | 4,96,41,041 |
| Karnataka | |
| Telangana | |
| HDFC Excavator-83526577 | 22,75,239 |
| Axis Bank Veh Loan A/c No.UER006903586931 | 12,46,184 |
| Axis Bank Veh Loan A/c No.UER006903586933 | 12,46,184 |
| Axis Bank Veh Loan A/c No.UER006903586943 | 12,46,184 |
| Axis Bank Veh Loan A/c No.UER006903586957 | 14,25,010 |
| Axis Bank Veh Loan A/c No.UER006903586978 | 14,25,010 |
| AXISBANK VEH LOAN-CER006903997841 | 27,99,467 |
| AXISBANK VEH LOAN-CER006903997864 | 27,99,467 |
| AXISBANK VEH LOAN-CER006903997895 | 27,99,467 |
| AXISBANK VEH LOAN-CER006903998411 | 27,99,467 |
| HDFC-ISUZU-LOAN-83804770 | 4,88,799 |
| HDFC-Komatsu Loan-PC210-Loan-No-83526565 | 32,04,925 |
| HDFC-Komatsu Loan-PC210-Loan-No-83731566 | 35,85,741 |
| HDFC PC-350 LOAN NO.83284185 | 50,16,254 |
| Tata Motors Finance Ltd. (5002878868) | 20,79,736 |
| Tata Motors Finance Ltd. (5002878870) | 20,79,736 |
| Tata Motors Finance Ltd. (5002878872) | 20,79,736 |
| Tata Motors Finance Ltd. (5002878934) | 20,79,736 |
| Tata Motors Finance Ltd. (5002878936) | 20,79,736 |
| Tata Motors Finance No - 5002711246 | 19,15,455 |
| Tata Motors Finance No - 5002711248 | 19,15,455 |
| Tata Motors Finance No - 5002711250 | 19,15,455 |
| Tata Motors Finance No - 5002711252 | 19,15,455 |
| Tata Motors Finance No - 5002711314 | 19,15,455 |
| Tata Motors Finance No - 5002711318 | 19,15,455 |
| Total | 25,40,58,334 |

NOTE-: Unsecured Loans

| Particulars | As at 31.03.2020 Rs. |
|----------------------------|-------------------------|
| Andhra Pradesh | |
| Lotus Infra Tech | 50,00,000 |
| P R Construtions Hand Loan | 18,00,000 |
| United Power(Hand Loan) | 60,00,000 |
| Karnataka | |
| Telangana | |
| Total | 1,28,00,000 |

NOTE-3: Creditors:

| Particulars | As at 31.03.2020 Rs. |
|-----------------------------------|-------------------------|
| Andhra Pradesh | |
| A Nagaraju | 4,71,342 |
| A Sriramulu | 24,000 |
| A.Srinivasarao | 45,50,079 |
| Arunachalam Travels | 1,13,377 |
| Arunodaya Stone Crushing Industry | 9,35,675 |
| Balaji Mallikarjuna | 1,00,037 |
| Bhagavan K | 26,43,078 |
| Bharathi Airtel Limited | 2,129 |
| Ch Nageswara Rao | 51,64,517 |
| DDM Prasad | 98,55,029 |
| Dhanalaxmi Engineering Company | 25,314 |
| Divine Travels | 3,958 |
| G.Sreedevi(H.O) | 20,000 |
| Gelli Krishna Murthy Jute Company | 42,896 |
| GG Constructions | 30,840 |
| Global Engineers | 1,15,840 |
| Google India Pvt Ltd | 6,691 |
| GSR Constructions | 3,09,560 |
| Gst Icici Bank | 0 |
| Inder Earthmovers | 1,37,159 |
| INDIA HUME PIPE COMPANY | 33,840 |
| J.Venkateswara Rao | 54,31,689 |
| Jay Ganapathi Steels | 7,20,715 |
| JJ Wire Netting Pvt Ltd | 31,759 |
| K Narendra | 25,951 |
| K Santhi | 19,78,150 |
| K. Bharat Bhushan | 16,77,266 |
| K. Venugopala Rao | 76,94,157 |
| K.Naveen Kumar | 42,16,826 |
| K.Veeresh | 23,000 |
| Kamineni Srinivasu | 13,98,027 |
| Kanakadurga Tyre Centre | 2,13,000 |
| Kandhari Hotels Pvt Ltd | 9,842 |

| | |
|--|-------------|
| KB Construction | 3,00,800 |
| Kiran Steel Sales | 68,51,078 |
| Kolli Chandrashekar | 9,17,474 |
| KVV Prasad | 15,34,977 |
| Lakshmi Hayagreeva Agencies | 6,500 |
| M.Ganesh | 82,65,548 |
| M/s The India Cements Ltd (AP) | 19,72,464 |
| MA Blasting Matts | 9,720 |
| Maguluri Venkateshwar Rao | 29,160 |
| Mahadev Borwell | 3,26,870 |
| Mahantesh B Bhutele(Hire) | 1,85,397 |
| Margadarsi Chit Fund Limited | 600 |
| MBR Prasad | 38,84,504 |
| Mithra Earth Movers | 51,900 |
| NVN Constructions | 22,04,108 |
| Om Enterprises | 82,831 |
| Op Construction Company | 3,20,112 |
| Pioneer Auto Wold Pvt Ltd | 4,205 |
| R V V Nagesh | 7,55,000 |
| Raja Rao.G (Owner) | 40,050 |
| Rajashekar Ghali | 26,41,190 |
| Ravikrishna Cement Concrete Products | 10,80,495 |
| S.Gopala Krishna | 45,00,295 |
| S.Srikanth | 8,93,163 |
| S.Visheswara Rao | 36,56,517 |
| Satyam Filling Station.(15212010) | 67,178 |
| Schwing Stetter India Pvt Ltd., | 25,179 |
| Shiminko Engineering Construction Pvt Ltd Creditor | 944 |
| Shree International Vyapar Pvt Ltd | 2,49,74,128 |
| Simhadri Green Building | 33,759 |
| Sri Agencies & Logistics A/c | 12,644 |
| Sri Kailash Enterprises | 57,746 |
| Sri Lakshmi Ganapathi Minerals | 11,35,825 |
| Sri Sai Borewells(Gudipalli) | 5,67,851 |
| Sri Sai Enterprises | 21,565 |
| Sri Satyanarayana Agencies | 16,185 |
| Sri Subramaneshwara Co | 9,70,222 |
| Sri Ganesh Enterprises | 2,245 |
| Spice Jet | 8,776 |
| Sriraja Projects | 2,76,965 |
| SRK Engineering Systems | 8,82,000 |
| Sushrith Petroleums(IOCL 298398) | 11,21,723 |
| T V Sundaram Iyengar | 4,72,173 |
| T.Anil Kumar | 42,05,588 |
| Thirumelesh | 1,18,937 |
| Tudi Infrastructure | 18,915 |
| U.Seshagiri Rao | 1,94,855 |
| United Power Service | 4,66,925 |
| V. NARASIMHA | 1,55,669 |
| V.Gangadhar | 5,74,297 |
| Vemuri Venkata Rao | 36,85,509 |
| Venkata Narasaiah Sompalli | 5,93,686 |
| Vignesh Enterprises | 3,769 |
| Vizag Steels | 18,000 |

| | |
|------------------------------------|-----------|
| VSCN Benarji | 25,08,929 |
| Vvn Technologies | 19,800 |
| Way 2 Playzone | 18,984 |
| Y.Nagendra Prasad | 11,21,333 |
| Yaseen Electricals | 58,959 |
| GO Digit General Insurance Limited | 37,741 |
| Pioneer Elabs | 5,805 |
| Caliber Enterprises | 766 |

Karnataka

| | |
|---------------------------------------|-----------|
| A.Srinivasa Rao | 4,41,250 |
| Accurate Metal & Engineering (Hire) | 1,31,084 |
| B.Veeraiah | 60,974 |
| C T Swamy | 16,000 |
| K Bhagavan | 42,84,719 |
| Mahadev Pandit Salunke | 38,652 |
| Narendra Kumar K | 3,15,550 |
| SG Bhagvan | 1,03,827 |
| Sea Duck Shipping and Cleaning Agency | 87,570 |
| Vivekananda Infrastructure Pvt Ltd | 57,486 |

Telangana

| | |
|---|-----------|
| Jasper Industries | 8,709 |
| Unimax Scaffolding | 34,923 |
| Universal Equipment and Services | 1,220 |
| L.N.S. Brick Industries | 25,10,242 |
| Muddam Linga Swamy | 1,16,080 |
| Tyre Technocrats (India) Pvt Ltd | 4,48,742 |
| Winntus Form Work Pvt Ltd (Shiv Shakthi Scaffolding | 4,73,233 |
| M/s Gaffar Habib | 77,099 |
| Sri Dhanalakshmi Filling Station | 41,06,826 |
| B.Parameswara Rao | 22,500 |
| Ch.Balraj | 6,500 |
| G.Aruna | 13,500 |
| Jalendar Reddy | 15,000 |
| K Suresh | 9,000 |
| P.Indira | 13,500 |
| Sheik Azeemuddin | 13,500 |
| S.Sri Krishna | 13,500 |
| S.Srisailam | 6,500 |
| V Prasoonna | 8,000 |
| Y.Nagarjuna Rao | 11,000 |
| Mahaboob Subhani Enterprises | 19,620 |
| Mithra Earth Movers | 4,30,853 |
| Rock Electricals & Electronics | 20,400 |
| Santhosh Traders | 62,350 |
| Sri Balaji Agencies | 4,94,102 |
| Sri Ratna Automobiles | 2,61,451 |
| Sundaram Industries Private Limited | 3,25,673 |
| Sunrise Body Building Works | 34,693 |
| Ymdh Enterprises | 5,79,285 |

| | |
|---|---------------------|
| A.Mahender | 39,200 |
| Angel World Elevation Pvt. Ltd. | 2,84,282 |
| B Sairam | 17,67,431 |
| Dastagirsab Hasansab | 18,359 |
| G.Lingaiah | 24,422 |
| Gondola Services Pvt Ltd | 32,938 |
| Shrishail C | 16,359 |
| A.Srinivasarao | 1,27,55,048 |
| Bhagawan K | 1,29,61,840 |
| GURRAM SATISH | 20,83,501 |
| J.Venkateswara Rao | 1,06,05,164 |
| Kadiyala Srinivasa Rao | 35,25,120 |
| K.Bharath Bhushan | 25,90,108 |
| K.Naveen Kumar | 64,54,047 |
| Kolli Ravi | 70,000 |
| Koundinya Enterprises | 14,865 |
| K.Venkat Rao | 62,24,455 |
| KVV Prasad | 50,08,728 |
| Mandava.Ramalingeswara Rao | 2,86,697 |
| Mandava Venkata Rao | 35,65,967 |
| Rajashekar Ghali | 37,89,448 |
| R.Mallikarjuna Rao | 55,73,760 |
| S.Gopala Krishna | 30,04,846 |
| Shivaratri Naga Raju | 20,74,559 |
| Sree Ram Enterprises | 86,98,478 |
| S.Srikanth | 39,01,014 |
| Surapaneni Visweswara Rao | 27,47,566 |
| Varikuppala Narasimha | 21,67,362 |
| Veeramachaneni Suresh Chandranath Benarji | 24,31,772 |
| V.Gangadhar | 39,23,407 |
| V.Mallesh | 5,64,083 |
| V.SRINIVAS PRASAD | 40,02,627 |
| Yalamanchili Nagendra Prasad | 76,68,633 |
| Coastal Consolidated Structures Pvt Ltd | 1,37,35,378 |
| Total | 28,12,62,853 |

NOTE-4: Other Current Liabilities:

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Andhra Pradesh | |
| A.V Rama Rao C/a | 1,77,39,945 |
| Adv. Subhash Infra | 47,31,658 |
| Adv Gamesa Molagavalli | 38,40,000 |
| Salary Payable | 8,31,283 |
| Margadarsi Chit Fund Pvt Ltd(LT009V B-11) | 8,00,000 |
| Margadarsi Chit Fund Pvt Ltd(LT009V B-12) | 8,00,000 |
| Adv Gamesa Uravakonda | 3,66,623 |
| Audit Fee Payable (Chowdary and Rao) | 3,15,000 |
| Craft Consultants | 1,80,000 |

| | |
|-------------------------------------|--------------------|
| B.Srinivas Reddy (PF) | 6,300 |
| Employee Contirbution P.F | 61,753 |
| HDFC Credit Card 6122/3428 ABP | 50,607 |
| HDFC Credit Card (HO) - 5374 | 32,171 |
| HDFC Credit Card - 5457 (HO) | 24,070 |
| HDFC Credit Card 6437 AVRR (3335) | 22,738 |
| The Coporate Card-21007(AVR RAO) | 35,59,989 |
| The Corporate Card - 01001(AVRR) | 1,04,66,405 |
| The Corporate Card-81003(AVRRAO) | 10,19,865 |
| The Corporate Card-81004(AVR RAO) | 9,87,315 |
| The Corporate Card - 91004(AVR RAO) | 31,42,283 |
| The Corporate Card - 91005 | 22,97,406 |
| BOCW Payable | 2,36,424 |
| ESI-Employees Contribution | 2,923 |
| TDS Payable | 42,51,372 |
| Service Tax Payable | 44,177 |
| Professional Tax Payable | 80,600 |
| Labour Welfare Fund | 4,130 |
| Karnataka | |
| ESIC | 294 |
| PF Payable | 7,867 |
| Professional Tax | 94,250 |
| TDS Payable | 1,37,952 |
| GST Payable | 11,19,612 |
| Adv Gamesa Jagalur | 86,40,000 |
| Salaries Payable | 99,658 |
| Telangana | |
| GST Payable | 2,29,68,424 |
| Tds Payable | 28,66,696 |
| Professional Tax | 31,800 |
| Employee Provident Fund | 33,778 |
| ESIC | 1,959 |
| Salary Payable | 3,90,131 |
| Total | 9,22,87,456 |

NOTE-6: Advance For Purchases:

| Particulars | As at 31.03.2020 Rs. |
|------------------------------------|-------------------------|
| Andhra Pradesh | |
| Aaryan Infra Equipments Pvt.Ltd | 30,863 |
| JKS Constructions | 9,00,000 |
| JL Constructions Pvt Ltd | 3,87,22,031 |
| Parasirama Mineral Simplex | 10,79,600 |
| Repco Mines and Mineral Pvt Ltd | 58,12,528 |
| Sri Lakshmi Enterprises | 2,12,865 |
| Vivekananda Infrastructure Pvt Ltd | 92,97,959 |

| | |
|---|--------------------|
| J Madhusudhana Naidu | 9,30,000 |
| Kanderi Srinivasulu(Gudipalli) | 4,61,526 |
| SFC Foundations | 1,96,334 |
| Srinivasa Construction Company(Prop.Ravichand P.) | 38,54,309 |
| Vineela Construction Company | 8,80,078 |
| Gst Hdfc Bank | 14 |
| ATS Infra | 11,08,440 |
| Automotive Manufacturers Pvt Ltd | 5,19,082 |
| Johnson Lifts Pvt Ltd | 50,000 |
| Radha Madhav Automobiles | 13,386 |
| Varun Motors | 34,981 |
| Dalmia Cement Bharat Ltd., | 64,312 |
| JSW Cements Ltd (Kowkuntla) | 46,580 |
| M/s Penna Cement Industries Limited | 22,400 |
| Sagar Cement Ltd | 63,451 |
| Vishnu Traders | 13,000 |
| K.Murali Lakshmikanth | 1,57,500 |
| K Prasad | 1,57,500 |
| K.Srinivasulu | 1,57,500 |
| RR Stones Crshers | 10,00,000 |
| Srinivasa Edifice Pvt Ltd | 5,62,000 |
| Mayuri Enterprises | 79,537 |
| Maruthi Tubes Pvt Ltd | 26,31,371 |
| Anugruha Agencies | 4,683 |
| Devang Electrotech | 18,367 |
| Sri Gayatri Traders & Transport. | 50,000 |
| Hotel Rajahamsa | 199 |
| Karnataka | |
| Dhaliwal Cranes | 64,382 |
| Jindal Infrastructure Pvt Ltd | 65,222 |
| JSW Cements | 54,435 |
| M/s.Jayalaxmi Fuels | - |
| Sun Diesels | 6,524 |
| Telangana | |
| Amitha Engineering | 5,718 |
| JAS PER INDUSTRIES PVT LTD. Ap | 2,466 |
| Jasper Industries (Asset) TS | 19,424 |
| JHABAKH Auto Pvt Ltd | 219 |
| Settur Krishna | 3,00,000 |
| Sri Gayatri Auto Mart | 1,180 |
| Sri Srinivasa Engineering | 4,006 |
| SS Hydraulics Engineering Works | 1,720 |
| Vasishta Builders | 1,20,000 |
| Total | 6,97,77,692 |

NOTE-7: Trade Receivables

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Andhra Pradesh | |
| Siemens Gamesa Solar | 11,68,270 |
| Siemens Gamesha Renewable Power Pvt Ltd AP | 1,87,93,496 |
| Andhra Pradesh Aerospace & Defence Electronics P Lt | 2,39,727 |
| Aspen Infrastructure Ltd., Kowkuntla | 2,04,79,844 |
| Associated Projects Infra | 11,85,72,648 |
| Bhumi Constructions | 26,565 |
| Ecoren Energy India Pvt Ltd - Badvel | 12,07,354 |
| Ecoren Energy India Pvt Ltd(EEIPL) Dhone | 21,68,091 |
| Heaven Structures Pvt Ltd | 31,597 |
| Mata Amrithanandamayi Math | 4,45,074 |
| Pr Constructions | 9,68,818 |
| Sri Sai Lakshmi Constructions & Co. | 37,68,737 |
| SRRP-SRR Projects Pvt Ltd | 21,86,883 |
| Sterling and Wilson Solar Ltd | 39,09,793 |
| Subhash Infa Engineers Pvt Ltd | 69,75,021 |
| Suzlon Energy Limited | 3,49,190 |
| VVRR Electricals | 1,92,080 |
| Karnataka | |
| AS Infra | 52,20,000 |
| Gamesha | 72,69,978 |
| Lotus Construction company | 15,09,731 |
| Ostro Dakshin Power Pvt Ltd | 24,780 |
| SML Electrical Pvt Ltd | 21,825 |
| Vestas Wind Technology pvt Ltd | 7,54,000 |
| Bhorukha Power Corporation Limited | (34,31,558) |
| Telangana | |
| BVM Energy and Residency Pvt Ltd | 6,35,94,146 |
| Clean Wind Power Ananthapur Pvt Ltd | 18,28,673 |
| DIVIS Laboratories LTD | 17,29,945 |
| Lahari Infra Projects | 5,30,613 |
| Salheen Trust | 1,29,965 |
| YARRAM VARAPRASAD REDDY | 15,31,720 |
| Total | 26,21,97,004 |

NOTE-8: Other Current Assets:

| Particulars | As at 31.03.2020 | |
|---|------------------|-------------|
| | Rs. | |
| Andhra Pradesh | | |
| GST | | 1,00,84,837 |
| TCS | | 2,19,551 |
| Tds 194 N | | 2,51,780 |
| TDS Credit Gamesa | | 10,39,962 |
| TDS Credit (MAM) | | 30,437 |
| Tds Credit SRR | | 54,946 |
| Tds Credit Sterling and Wilson | | 6,35,449 |
| TDS Credit Subhash Infra | | 19,11,353 |
| Tds on F.D Int. | | 2,68,256 |
| Tds Receivable Andhrapradesh Aerospace | | 38,547 |
| TDS Receivable - LCC | | 2,806 |
| Tds Receivable VVRR Electricals | | 6,760 |
| Tds Receiveble Asian Energies | | 233 |
| Tds Recievable Suzlon | | 43,024 |
| TDS Sri Sai Lakshmi Credit | | 7,71,725 |
| A.Bhavani Prasad CA | | 3,99,95,747 |
| Advance Receiveble-Subash Infra | | 12,35,036 |
| Devas Media and Enterprises Pvt Ltd | | 1,00,000 |
| HPCL Drive Track -2000098583 - 1 | | 41,879 |
| HPCL Drive Track-2000112719 | | 20,700 |
| Margadarsi Chit Recurring Loss(12) | | 2,92,700 |
| Margdarsi Chit Recurring Loss(11) | | 3,18,165 |
| Retention Sai Lakshmi Constructions | | 34,06,443 |
| TDS Receivable Subhash Infra 2017-18 | | 3,49,037 |
| TDS Rec Sun Photo 16-17 Due for Refund | | 10,80,090 |
| GST Retention Sri Sai Lakshmi | | 8,03,880 |
| P Narayana Rao Accts | | 19,500 |
| Prepaid Insurance | | 7,472 |
| Tds Recievable(Srei) | | 64,189 |
| Tds Recievable(Tata Finance) | | 85,718 |
| Rent Deposit: | | |
| A.Srinivasulu (Rent Deposit) | 20,000 | |
| G.Sreedevi(H.O)(Deposit) | 44,000 | |
| K.Pothanna(Penugonda) | 2,00,000 | |
| K.Vijay Rani(H.O) | 35,000 | |
| K.Yankamma(Kogali) | 50,000 | |
| Mangamma (Rent Deposit) | 20,000 | |
| M.Venkateswara Rao(Gudipalli) | 1,20,000 | |
| Rent Deposit(H.O) | 70,000 | |
| Veeresh | 50,000 | |
| Coffee Machine Deposit | | 25,000 |
| Deposit - AP Mining Department | | 2,91,000 |
| Pr Constructions with Held A/c | | 28,25,273 |
| Retention Sterling and Wilson | | 11,03,504 |
| Retention Subhash Infra | | 1,06,68,874 |
| R K Infra Corp. Pvt. Ltd.(Tender EMD) | | 65,90,000 |
| Sri Sai Lakshmi Constructions (Deposit) | | 5,46,500 |

| | |
|---------------------------------------|---------------------|
| Subash Infra Deposit | 67,00,000 |
| Subhash Infra Retention on Gst | 20,49,891 |
| Telephone Deposit | 23,510 |
| With Held Sterling and Wilson | 33,68,752 |
| With Held Subhash Infra | 97,368 |
| With Held Suzlon Energy Ltd | 1,31,269 |
| HDFC Credit Card -4718650100035465 HO | 85,076 |
| Karnataka | |
| Retention Itnal | 15,05,015 |
| Salary Advance | 1,15,000 |
| TDS Recievables | 12,42,924 |
| Telangana | |
| Retention BVM Energy | 2,41,98,387 |
| Retention OHRS Warangal | 13,61,179 |
| Retention Divis Laboratories | 6,51,887 |
| Rent Deposit | 2,82,600 |
| TDS Receivable | 1,08,14,093 |
| TCS Receivable | 1,65,022 |
| GST Cash Ledger | 15,446 |
| Total | 13,86,46,788 |

NOTE-9: Loans and Advances:

| Particulars | As at 31.03.2020 Rs. |
|--|-------------------------|
| Andhra Pradesh | |
| Dharani MD | 6,00,000 |
| Lotus Construction Company Adv | 10,91,752 |
| Lakshmi Devi Suppliers and Contractors | 5,00,000 |
| Ramakrishna | 3,00,000 |
| Karnataka | |
| Gamesa Sattagiri Land Hold | 14,96,649 |
| Telangana | |
| Winttus Form Work Pvt Ltd - Advance | 6,66,580 |
| Total | 46,54,981 |

NOTE-10: Cash & Cash Equivalents:

| Particulars | As at 31.03.2020 Rs. | |
|-----------------------------------|-------------------------|--------------------|
| Andhra Pradesh | | |
| Cash and Cash Equivalents: | | |
| Cash in hand: | | 6,12,102 |
| Balance with Banks | | |
| Fixed Deposits | | 3,13,78,029 |
| Balance with Banks | | |
| Corporation HO-707 | 10,118 | |
| HDFC Bank Ananthapur-1272 | 4,732 | |
| HDFC Bank Gajuwaka-vizag-3609 | 9,409 | |
| HDFC Hindupur-2554 | 2,295 | |
| Kadiri Bank-3787 | 19,460 | |
| SBI Vizag-2763 | 4,200 | |
| | <u> </u> | 50,214 |
| Karnataka | | |
| Cash and Cash Equivalents: | | |
| Cash in hand: | | 3,53,895 |
| Balance with Banks | | |
| Axis Bank Kustugi | - | |
| Corporation Bank Bangalore-240 | 3,606 | |
| HDFC Bank Chitradurga | 12,780 | |
| HDFC Bank Chandapur-5582 | 33,39,030 | |
| HDFC Bank Baganappalli-373 | 8,054 | |
| Vijaya Bank Yerragatti-0003 | 2,973 | |
| | <u> </u> | 33,66,443 |
| Telangana | | |
| Cash and Cash Equivalents: | | |
| Cash in hand: | | 2,16,406 |
| Balance with Banks | | |
| HDFC Bank-8937 | 84,095 | |
| HDFC Bank-3546 | 5,076 | |
| | <u> </u> | 89,171 |
| Total | | 3,60,66,258 |

NOTE-11: Receipts:

| Particulars | As at 31.03.2020 Rs. |
|-----------------------|-------------------------|
| Andhra Pradesh | |
| Gross Bills | 28,83,41,453 |
| Karnataka | |
| Gross Bills | 6,34,15,115 |
| Telangana | |
| Gross Bills | 54,69,41,224 |
| Total | 89,86,97,792 |

NOTE-12: Other Income:

| Particulars | As at 31.03.2020 Rs. |
|-------------------------------|-------------------------|
| Andhra Pradesh | |
| Disount Received | 31,407 |
| Interest on F.d | 26,67,076 |
| Margadarsi Dividend | 1,53,062 |
| Transportaion Charges Receipt | 15,000 |
| Karnataka | |
| Other Income | 2,95,957 |
| Telangana | |
| Other Income | 51,897 |
| Total | 32,14,399 |

NOTE-13: Change in inventories :

| Particulars | As at 31.03.2020 Rs. |
|-----------------------|-------------------------|
| Andhra Pradesh | |
| Opening Stock & WIP | 16,51,35,200 |
| Closing Stock & WIP | 27,34,71,139 |
| Karnataka | |
| | - |
| Telangana | |
| | - |
| Total | 10,83,35,939 |

NOTE-14: Purchases:

| Particulars | As at 31.03.2020 Rs. |
|---------------------------------|-------------------------|
| Andhra Pradesh | |
| Sand Purchase | 12,52,380 |
| Bricks | 3,36,800 |
| Cement (Raw Material) | 2,17,19,074 |
| Cement Slab | 9,78,658 |
| Concrete Material | 1,17,193 |
| CONPLAST | 4,00,800 |
| Electrical Material Pur. | 1,82,518 |
| Fencing Material | 25,55,558 |
| Land Purchase | 65,67,000 |
| Metal | 1,91,88,836 |
| Oil and Lubricants | 7,83,43,881 |
| Pvc Pipes Purchase | 26,68,856 |
| Sprinkler Materials | 19,500 |
| Steel Purchase | 2,07,63,558 |
| Stores & Spares(Consumable) A/c | 14,43,200 |
| Wood | 2,62,712 |
| Karnataka | |
| Land Purchase | 1,17,60,000 |
| Oil and Lubrications | 2,72,584 |
| Stores and Spares | 2,420 |
| Telangana | |
| Sand Purchase | 1,03,67,037 |
| Centering Plates | 15,24,190 |
| Electrical Material | 95,576 |
| Granite (SizeStones) | 9,92,160 |
| Gravel | 31,25,510 |
| Metal Purchase | 2,56,840 |
| Oil & Lubricants | 6,11,26,025 |
| Pipes Purchase | 31,005 |
| Steel Purchase | 2,32,836 |
| Stores & Spares | 1,48,234 |
| Wooden Material | 8,07,483 |
| Total | 24,75,42,422 |

NOTE-15: Work Expenses:

| Particulars | As at 31.03.2020 Rs. |
|----------------------------------|-------------------------|
| Andhra Pradesh | |
| Business Promotion | 55,788 |
| Documentation Charges | 1,01,179 |
| Generator Maintenance | 11,419 |
| Hire Charges | 3,01,11,381 |
| Machinery Maintenance | 2,10,526 |
| Mess Maintenance Charges | 28,57,034 |
| Repairs & Maintenance | 8,31,559 |
| Sinerage | 5,87,500 |
| Site Maintenance | 34,13,737 |
| Stamp Duty Expenses | 5,66,060 |
| Survey Charges | 17,39,428 |
| Temporary Labour Sheds | 4,38,859 |
| Testing Charges | 95,500 |
| Transportation Charges | 19,17,606 |
| Vehicle Repairs & Maintenance | 72,13,619 |
| Karnataka | |
| Hire Charges | 1,65,000 |
| Mess Maintenance Charges | 3,94,696 |
| Repair & Maintenance Charges | - |
| Site Maintenance | 23,351 |
| Stamp Duty Expenses | 8,71,135 |
| Vehicle Repairs & Maintenance | 1,13,020 |
| Business Promotion | 1,50,000 |
| Telangana | |
| Concrete Work | 5,78,085 |
| Drilling Expenses | 3,18,48,860 |
| Hire Charges | 1,77,63,958 |
| Machinery Maintenance | 81,95,029 |
| Mess Expenses | 54,44,530 |
| Repairs & Maintenance | 99,027 |
| Seigniorage Charges | 14,621 |
| Site Maintenance | 20,54,855 |
| Survey Expenses | 94,775 |
| Transportation Charges | 5,41,941 |
| Vehicle Repairs & Maintenance | 97,61,166 |
| Welding Material | 94,000 |
| Red Bricks | 68,12,112 |
| GPA Premium (Divis Laboratories) | 1,46,452 |
| RAK Premium (Divis Laboratories) | 28,044 |
| Total | 13,53,45,853 |

NOTE-16: Finance Costs:

| Particulars | As at 31.03.2020 Rs. |
|----------------------------------|-------------------------|
| Andhra Pradesh | |
| Interest on NSIC | 67,30,632 |
| Interest paid on HDFC Bank OD | 62,75,273 |
| Interest on Vehicle Loan | 42,46,752 |
| Interest on Unsecured Loan | 42,62,929 |
| Financial Charges Corporate card | 64,86,828 |
| Karnataka | |
| Telangana | |
| Interest on Machine Loan | 16,10,116 |
| Interest on Vehicle Loan | 46,41,997 |
| Total | 3,42,54,527 |

NOTE-17: Administration Expenses:

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Andhra Pradesh | |
| Advertisement Expenses | 28,571 |
| Bank Charges | 98,142 |
| Bg Commission | 22,63,627 |
| Boarding & Lodging | 5,87,188 |
| Books and Periodicals | 910 |
| Computer Maintenance | 1,65,942 |
| Consultancy Charges | 7,16,683 |
| Donations | 59,193 |
| Electricity Charges | 1,79,646 |
| Fines and Penalties | 8,876 |
| Gst Late Fee | 14,700 |
| Income Tax | - |
| Insurance | 16,27,672 |
| Interest on Sipl Advance(Subhash Infra) | 7,50,012 |
| Interest on Tds | 2,19,533 |
| Internet Charges | 4,920 |
| Labour Welfare Regn. Exp. | 5,000 |
| Margadarsi Chit Loss | 14,98,180 |
| NAC EXP. | 45,419 |
| Office Maintenance | 6,03,610 |
| Other Expenses | 47,949 |
| Pooja Expenses | 32,862 |
| Postage & Telegram | 23,980 |
| Printing & Stationary | 2,66,856 |
| Processing Fee | 4,16,989 |
| Renewal Charges | 8,02,400 |
| Rent Paid | 26,03,967 |

| | |
|----------------------------|--------------------|
| Rounded Off | 3,934 |
| Staff Salaries | 1,47,43,173 |
| Staff Welfare | 6,97,969 |
| Taxes and License | 8,42,196 |
| TDS Late Filling Fee | 30,200 |
| Telephone Charges | 50,684 |
| Tender EMD Expenses A/c | 4,18,136 |
| Tender Fee | 22,935 |
| The Corporate Card Charges | 4,63,586 |
| Travelling & Conveyance | 10,71,637 |
| Vat Paid | 1,55,105 |
| Vat Penalty | 38,776 |
| Foreign Exchange Loss | 2,562 |
| Karnataka | |
| GST Interest | 2,262 |
| GST Late Fee | 12,323 |
| Interest on Tds | 1,090 |
| Rent | 8,54,500 |
| Bank Charges | 2,341 |
| Electricity Charges | 7,547 |
| Office Maintenance | 14,247 |
| Postage & Courier Charges | 4,800 |
| Printing & Stationery | 3,325 |
| Staff Welfare | 18,041 |
| Telephone Charges | 15,482 |
| Travelling & Conveyance | 1,52,586 |
| Staff Salaries | 14,83,607 |
| Other Expenses | 4 |
| Telangana | |
| GST Late Filling Fee | 34,550 |
| Interest on Tds | 1,23,952 |
| Rent | 17,12,369 |
| Staff Salaries | 60,90,486 |
| Bank Charges | 8,188 |
| Consultancy Charges | 45,000 |
| Electricity Charges | 1,90,940 |
| Insurance | 15,15,364 |
| Labour Cess | 35,618 |
| Office Maintenance | 2,12,782 |
| Other Expenses | - |
| Postage & Courier Charges | 5,340 |
| Printing & Stationary | 50,169 |
| Processing Charges | 3,000 |
| Rounded Off | - |
| Staff Welfare | 5,32,357 |
| Taxes & Licences | 4,76,433 |
| Telephone Charges | 15,474 |
| Temporary Sheds | 1,14,027 |
| Travelling & Conveyance | 2,70,973 |
| Discount Allowed | 5,411 |
| Jasper Points | - |
| Photography | 1,55,000 |
| Total | 4,57,83,309 |

NOTE-5: Fixed Assets:

| DEPRECIATION AS PER INCOME TAX RULES | | | | | | | | | |
|---|---|------|-----------------------|-----------------------|-----------------------|-----------|---------------------------------------|--------------------------|--|
| Sl No | Particulars | Rate | W.D.V. on 01.04.19 | Additions >180Days | Additions <180Days | Total | Total depreciation for the year | W.D.V. on 31.03.2020. | |
| | | % | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1 | Andhrapradesh Assets: Furniture & Fittings | | | | | | | | |
| | Furniture | 10 | 9,85,490 | | | 9,85,490 | 98,549 | 8,86,941 | |
| | Office Cabin | 10 | 5,51,950 | 3,09,500 | | 8,61,450 | 86,145 | 7,75,305 | |
| 2 | Plant and Machinery | | | | | | | | |
| | Air Conditioning Machines | 15 | 15,96,106 | 1,27,365 | | 17,23,471 | 2,58,521 | 14,64,950 | |
| | Ajax Flori Concrete Mixer | 15 | | 8,11,240 | | 8,11,240 | 1,21,686 | 6,89,554 | |
| | Auto Level B-40 | 15 | 28,662 | 51,000 | | 79,662 | 11,949 | 67,713 | |
| | Bar Cutting Machine | 15 | 1,64,727 | | | 1,64,727 | 24,709 | 1,40,018 | |
| | Boiero Camper | 15 | | 16,388 | | 16,388 | 2,458 | 13,930 | |
| | Boiero Vix-Ap By 6399 | 15 | | 2,34,447 | | 2,34,447 | 35,167 | 1,99,280 | |
| | Cement Silos | 15 | 21,95,496 | | | 21,95,496 | 3,29,324 | 18,66,172 | |
| | Compression Testing Machine | 15 | 2,54,363 | | | 2,54,363 | 38,154 | 2,16,208 | |
| | Concrete Machine | 15 | 1,37,856 | | | 1,37,856 | 20,678 | 1,17,177 | |
| | Concrete Mixer | 15 | 30,88,283 | | | 30,88,283 | 4,63,242 | 26,25,040 | |
| | Cube Testing Machine | 15 | 99,478 | | | 99,478 | 14,922 | 84,556 | |
| | Earth Rammer | 15 | 2,22,643 | | | 2,22,643 | 33,396 | 1,89,247 | |
| | Generator Trolley | 15 | 5,64,724 | | | 5,64,724 | 84,709 | 4,80,015 | |
| | Hot Air Oven | 15 | 21,426 | | | 21,426 | 3,214 | 18,212 | |
| | Hydraulic Excavator | 15 | 37,40,587 | | | 37,40,587 | 5,61,088 | 31,79,499 | |
| | JCB Vibromax VM 115(KHB Banglore) | 15 | | 5,08,212 | | 5,08,212 | 76,232 | 4,31,981 | |
| | L&T Case 770 SS Loader | 15 | | 3,28,068 | | 3,28,068 | 49,210 | 2,78,858 | |
| | MS Fittings | 15 | | 10,00,000 | | 10,00,000 | 1,50,000 | 8,50,000 | |
| | Mobile Toilets | 15 | 1,42,041 | | | 1,42,041 | 21,306 | 1,20,735 | |
| | Orion Auto Level | 15 | 12,090 | | | 12,090 | 1,814 | 10,277 | |
| | Plate Compactor | 15 | 2,21,545 | | | 2,21,545 | 33,232 | 1,88,313 | |
| | Rock Beaker | 15 | 9,07,899 | | | 9,07,899 | 1,36,185 | 7,71,715 | |
| | Rock Beaker Assy | 15 | 12,02,651 | | | 12,02,651 | 1,80,398 | 10,22,253 | |
| | Ro plant | 15 | 2,60,764 | | | 2,60,764 | 39,115 | 2,21,649 | |
| | Shuttering Materials | 15 | 49,30,357 | 19,86,800 | | 69,17,157 | 10,37,574 | 58,79,583 | |
| | Sokia B-40 | 15 | 15,173 | 39,000 | | 54,173 | 8,126 | 46,047 | |
| | Surveyor Equipment | 15 | 3,31,628 | 81,000 | | 4,12,628 | 61,894 | 3,50,733 | |

| Sl No | Particulars | Rate % | W.D.V. on 01.04.19 Rs. | Additions >180Days Rs. | Additions <180Days | Total | | Total depreciation for the year | | W.D.V. on 31.03.2020. Rs. |
|-------|---------------------------------------|-----------|------------------------------|------------------------------|-----------------------|-------------|-----------|---------------------------------------|-----|---------------------------------|
| | | | | | | Rs. | Rs. | Rs. | Rs. | |
| | Tata Hitachi-0023 | 15 | 13,86,122 | | | 13,86,122 | 2,07,918 | 11,78,204 | | |
| | Tata Hitachi EX-200 | 15 | 34,85,501 | | | 34,85,501 | 5,22,825 | 29,62,676 | | |
| | Tata LPT 1109 (AP16tx1167) | 15 | | 1,03,812 | | 1,03,812 | 15,572 | 88,240 | | |
| | Transit Mixers Ap 05V9166 & Ap05v8672 | 15 | | 6,81,226 | | 6,81,226 | 1,02,184 | 5,79,042 | | |
| | Telescopic Titable | 15 | 2,76,541 | | | 2,76,541 | 41,481 | 2,35,060 | | |
| | Testing Machine | 15 | 91,412 | | | 91,412 | 13,712 | 77,701 | | |
| | Vibrator | 15 | 1,36,102 | | | 1,36,102 | 20,415 | 1,15,687 | | |
| | Weigh Bridge | 15 | 5,89,688 | | | 5,89,688 | 88,453 | 5,01,234 | | |
| | Weighing Machine | 15 | 27,280 | | | 27,280 | 4,092 | 23,188 | | |
| | Batching plant | 15 | 98,45,161 | | | 98,45,161 | 14,76,774 | 83,68,387 | | |
| | Bolero Camper-5775 | 15 | 4,95,661 | | | 4,95,661 | 74,349 | 4,21,312 | | |
| | Bolero Camper-4578 | 15 | 6,70,336 | | | 6,70,336 | 1,00,550 | 5,69,785 | | |
| | Bolero Ap 39 Al 6639 | 15 | | 7,96,011 | | 7,96,011 | 1,19,402 | 6,76,609 | | |
| | Bolero Ap 39 Al 6644 | 15 | | 7,96,216 | | 7,96,216 | 1,19,432 | 6,76,784 | | |
| | Bolero Ap 39 Al 6655 | 15 | | 8,00,011 | | 8,00,011 | 1,20,002 | 6,80,009 | | |
| | Bolero Ap 39 x 3336 | 15 | | 6,66,714 | | 6,66,714 | 1,00,007 | 5,66,707 | | |
| | Bolero Camper Ap 39 w 6915 | 15 | | 6,66,714 | | 6,66,714 | 1,00,007 | 5,66,707 | | |
| | Bolero Camper Gold Vx Ap39w6910 | 15 | | 6,80,191 | | 6,80,191 | 1,02,029 | 5,78,163 | | |
| | Camper | 15 | 2,21,085 | | | 2,21,085 | 33,163 | 1,87,922 | | |
| | Eicher Pro3015 | 15 | | 15,72,282 | | 15,72,282 | 2,35,842 | 13,36,440 | | |
| | Innova Crysta Vehicle | 15 | | 26,06,849 | | 26,06,849 | 3,91,027 | 22,15,822 | | |
| | JCB Vibroroller Soil Compactor | 15 | | 22,07,332 | | 22,07,332 | 3,31,100 | 18,76,232 | | |
| | Fortune Sigma 4 | 15 | 22,27,827 | | | 22,27,827 | 9,63,216 | 54,58,223 | | |
| | Benz | 15 | 53,43,638 | | | 53,43,638 | 8,01,546 | 45,42,092 | | |
| | Motor Cycles | 15 | 7,11,459 | | | 7,11,459 | 1,86,612 | 10,57,468 | | |
| | Range Rover Sport 3.0L | 15 | | 5,32,621 | | 5,32,621 | 20,65,448 | 1,17,04,205 | | |
| | Tata Hitachi Excavator | 15 | 29,47,577 | 1,37,69,653 | | 1,37,69,653 | 4,42,137 | 25,05,441 | | |
| | Tipper | 15 | 2,44,79,086 | | | 2,44,79,086 | 36,71,863 | 2,08,07,223 | | |
| | Volvo Car-4520 | 15 | 98,55,780 | | | 98,55,780 | 14,78,367 | 83,77,413 | | |
| | Volvo Vibratory Soil Compactor SD 110 | 15 | 7,28,068 | | | 7,28,068 | 60,876 | 3,44,965 | | |
| | Water Tanker | 15 | | 35,000 | | 35,000 | 1,14,460 | 6,48,607 | | |
| | Airgun | 15 | | | 21,186 | 21,186 | 1,589 | 19,597 | | |
| | Brick Making Machine | 15 | | | | | 1,95,000 | 11,05,000 | | |
| | Generator 125kv | 15 | 16,28,956 | | | 16,28,956 | 2,44,343 | 13,84,613 | | |
| | Generator-15kv | 15 | 4,03,354 | | | 4,03,354 | 60,503 | 3,42,851 | | |
| | Generator-20kv | 15 | 11,42,814 | | | 11,42,814 | 1,71,422 | 9,71,392 | | |
| | Generator-25kv | 15 | 2,32,599 | | | 2,32,599 | 34,890 | 1,97,709 | | |
| | Generator-45Kv | 15 | 3,00,153 | | | 3,00,153 | 45,023 | 2,55,130 | | |
| | Generator-5Kv | 15 | 95,099 | | | 95,099 | 14,265 | 80,834 | | |
| | Generator-4kv | 15 | 3,69,703 | | | 3,69,703 | 55,455 | 3,14,248 | | |

| Sl No | Particulars | Rate % | W.D.V. on 01.04.19 Rs. | Additions > 180Days Rs. | Additions < 180Days | Total Rs. | Total depreciation for the year Rs. | W.D.V. on 31.03.2020. Rs. |
|-------|---------------------------------|-----------|------------------------------|-------------------------------|------------------------|--------------|--|---------------------------------|
| | | | | | | | | |
| | GPS Dvice | 15 | 32,837 | | | 32,837 | 4,925 | 27,911 |
| | DC Automation Bennet | 15 | | 82,031 | | 82,031 | 12,305 | 69,726 |
| | Hammer Atlas | 15 | | 41,100 | | 41,100 | 6,165 | 34,935 |
| | Submersible Pump | 15 | 17,808 | | 56,946 | 74,754 | 6,942 | 67,812 |
| | Concrete Pump | 15 | 4,66,663 | | | 4,66,663 | 69,999 | 3,96,663 |
| | Axle Motor | 15 | 1,55,400 | | | 1,55,400 | 23,310 | 1,32,090 |
| | Motors | 15 | 5,42,973 | 24,500 | 4,60,000 | 10,27,473 | 1,19,621 | 9,07,852 |
| 3 | Electrical Equipment | | | | | | | |
| | Fridge | 15 | 40,883 | 16,505 | - | 57,388 | 8,608 | 48,780 |
| | Invertor | 15 | 35,189 | - | - | 35,189 | 5,278 | 29,911 |
| | Mobile Phones | 15 | 1,08,967 | 2,02,774 | 8,661 | 3,20,403 | 47,411 | 2,72,992 |
| | T.V | 15 | 29,984 | - | - | 29,984 | 4,498 | 25,486 |
| | Other Electronic equipments | 15 | - | 23,195 | - | 23,195 | 3,479 | 19,716 |
| | Wet Grinder | 15 | - | - | 3,143 | 3,143 | 236 | 2,907 |
| 4 | Computers | | | | | | | |
| | Canon Npg Drum Unit | 40 | - | 13,720 | - | 13,720 | 5,488 | 8,232 |
| | Hp Printer | 40 | - | - | 16,500 | 16,500 | 3,300 | 13,200 |
| | Printer Epson-L1455 | 40 | - | 49,576 | - | 49,576 | 19,830 | 29,746 |
| | Printer Epson-L6190 | 40 | - | 20,339 | - | 20,339 | 8,136 | 12,203 |
| | Laptop | 40 | 4,79,908 | 3,12,570 | - | 7,92,478 | 3,16,991 | 4,75,487 |
| | Printer | 40 | 11,728 | - | - | 11,728 | 4,691 | 7,037 |
| | Telanqanna Assets: | | | | | | | |
| 1 | Furniture & Fittings | 10 | | | | | | |
| 2 | Plant and Machinery | | | | | | | |
| | Hydraulic Excavator | 15 | 74,26,047 | | | 74,26,047 | 11,13,907 | 63,12,140 |
| | Komatsu PC-300 | 15 | 37,46,250 | | | 37,46,250 | 5,61,938 | 31,84,313 |
| | Komatsu PC-210 | 15 | 93,02,604 | | | 93,02,604 | 13,95,391 | 79,07,213 |
| | Tata Tippers | 15 | 1,44,22,311 | | | 1,44,22,311 | 21,63,347 | 1,22,58,964 |
| | Tippers | 15 | 1,27,12,594 | 1,13,00,685 | | 2,40,13,279 | 36,01,992 | 2,04,11,287 |
| | Bharat Benz Tippers-3457 | 15 | 15,79,114 | | | 15,79,114 | 2,36,867 | 13,42,247 |
| | Bharat Benz Tippers-3136 | 15 | 18,12,954 | | | 18,12,954 | 2,71,943 | 15,41,011 |
| | Bharat Benz Tippers-3169 | 15 | 18,12,982 | | | 18,12,982 | 2,71,947 | 15,41,034 |
| | Bharat Benz Tippers-3334 | 15 | 15,69,724 | | | 15,69,724 | 2,35,459 | 13,34,265 |
| | Bharat Benz Tippers-3556 | 15 | 15,82,148 | | | 15,82,148 | 2,37,322 | 13,44,826 |
| | Motor Cycles | 15 | 4,38,372 | | | 4,38,372 | 65,756 | 3,72,617 |
| | Isuzu Vehicle | 15 | | 7,39,401 | | 7,39,401 | 1,10,910 | 6,28,491 |

| Sl No | Particulars | Rate | W.D.V. on 01.04.19 | Additions > 180Days | Additions < 180Days | Total | Total depreciation for the year | W.D.V. on 31.03.2020. |
|-------|---------------------------------|------|-----------------------|------------------------|------------------------|---------------------|---------------------------------------|--------------------------|
| | | % | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| | Bar Bending Machine | 15 | 80,938 | | | 80,938 | 12,141 | 68,797 |
| | Bar Cutting Machine | 15 | 76,313 | | | 76,313 | 11,447 | 64,866 |
| | Floter (1000/3ph Motor) Machine | 15 | | 45,000 | | 45,000 | 6,750 | 38,250 |
| | Groove cutting Machine | 15 | | 46,800 | | 46,800 | 7,020 | 39,780 |
| | Vibrator | 15 | | 16,800 | | 16,800 | 2,520 | 14,280 |
| | HD Domestic Container | 15 | 1,49,600 | | | 1,49,600 | 22,440 | 1,27,160 |
| | Office Cabin | 15 | 3,74,625 | | | 3,74,625 | 56,194 | 3,18,431 |
| | Welding Machine | 15 | 41,625 | | | 41,625 | 6,244 | 35,381 |
| 3 | Electrical Equipment | | | | | | | |
| | LED TV | 15 | 41,914 | | | 41,914 | 6,287 | 35,627 |
| 4 | Computers | | | | | | | |
| | Printer | 40 | 67,665 | | | 67,665 | 27,066 | 40,599 |
| | Total | | 14,85,27,054 | 5,02,42,102 | 5,66,437 | 19,93,35,593 | 3,00,06,448 | 16,93,29,145 |

For Lotus Construction Corporation



[A.V. Rama Rao]
Managing Partner

BALANCE SHEET OF A.P AS ON 31.03.2020

| Particulars | Sch no | Details(Rs.) | Total(Rs.) |
|---|--------|--------------|---------------------|
| <u>EQUITY & LIABILITIES:</u> | | | |
| Partners Capital Account: | 1 | | 31,37,34,367 |
| Secured Loans | 2 | | 19,98,09,520 |
| Unsecured Loans | | | 1,28,00,000 |
| Inter Branch Transfers | 5 | | 5,20,66,419 |
| TOTAL | | | 57,84,10,306 |
| <u>ASSETS:</u> | | | |
| Fixed Assets | - | | 11,03,67,567 |
| Current Assets: | | | |
| Inventories | 13 | 27,34,71,139 | |
| Advance for Purchases | 6 | 6,91,32,396 | |
| Trade Receivables | 7 | 18,14,83,186 | |
| Other Current Assets | 8 | 9,82,95,235 | |
| Loans and Advances | 9 | 24,91,752 | |
| Cash and Cash Equivalents | 10 | 3,20,40,341 | |
| | | 65,69,14,049 | |
| Less:Current Liabilities : | | | |
| Creditors | 3 | 13,29,76,275 | |
| Other Current Liabilities | 4 | 5,58,95,035 | |
| | | 18,88,71,310 | |
| Net Current Assets | | | 46,80,42,739 |
| TOTAL | | | 57,84,10,306 |

For Lotus Construction Corporation


 [A.V.Rama Rao]
 Managing Partner

Place : Vijayawada

Date : 15.02.2021

A.P PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

| Particulars | Sch No | Amount Rs. |
|----------------------------------|-------------------|-----------------------|
| Income: | | |
| Gross Bills | 11 | 28,83,41,453 |
| Other Income | 12 | 28,66,545 |
| Increase/Decrease in Stock | 13 | 10,83,35,939 |
| TOTAL | | 39,95,43,937 |
| Expenditure: | | |
| Purchase | 14 | 15,68,00,523 |
| Work Expenses | 15 | 5,01,51,196 |
| Labour Charges | | 2,06,29,629 |
| Partners Remuneration | 1 | 1,32,00,000 |
| Sub Contractors | | 21,86,92,722 |
| Net Interest on Partners Capital | | 1,45,49,952 |
| Interest on Banks Loans | 16 | 2,80,02,414 |
| Depreciation & Amortisation Exp | - | 1,95,81,562 |
| Administration Expenses | 17 | 3,16,13,721 |
| TOTAL | | 55,32,21,719 |
| Net Profit /Loss | | (15,36,77,783) |

For Lotus Construction Corporation


[A.V.Rama Rao]
Managing Partner

Place : Vijayawada
Date : 15.02.2021

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

NOTE-2: Secured Loans

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| HDFC Bank Vijayawada-50200016521414 OD | 5,99,93,225 |
| HDFC Bank Vijayawada-38364 | 4,96,54,587 |
| Hdfc Vehicle Loan | 1,43,86,840 |
| ICICI Uvvjw00039935983(Tm) | 10,87,598 |
| ICICI Uvvjw00039936352(Tm) | 10,87,500 |
| ICICI Uvvjw00039936466(Tm) | 10,87,500 |
| ICICI Uvvjw00039936572(Tm) | 10,87,500 |
| ICICI Uvvjw00039936694(Tm) | 10,87,503 |
| ALN012400511046-Fortuner | 27,00,717 |
| ALN012400512195 - Innova Crysta | 18,15,839 |
| ALN012400521713 - Yes Bank Jaguar Loan | 1,02,82,455 |
| Yes Bank Loans-UCV012400519174 | 11,79,443 |
| Yes Bank Loans UCV-012400519195 | 11,79,443 |
| Yes Bank Loans-UCV012400519196 | 11,79,443 |
| Yes Bank Loans - UCV012400519213 | 11,79,443 |
| Yes Bank Loans-UCV012400519214 | 11,79,443 |
| The National Small Scale Industries Corporation | 4,96,41,041 |
| Total | 19,98,09,520 |

NOTE-: Unsecured Loans

| Particulars | As at 31.03.2020 Rs. |
|----------------------------|-------------------------|
| Lotus Infra Tech | 50,00,000 |
| P R Construtions Hand Loan | 18,00,000 |
| United Power(Hand Loan) | 60,00,000 |
| Total | 1,28,00,000 |

NOTE-3: Creditors:

| Particulars | As at 31.03.2020 Rs. |
|-----------------------------------|-------------------------|
| A Nagaraju | 4,71,340 |
| A Sriramulu | 24,000 |
| A.Srinivasarao | 45,50,079 |
| Arunachalam Travels | 1,13,377 |
| Arunodaya Stone Crushing Industry | 9,35,675 |
| Balaji Mallikarjuna | 1,00,037 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

| | |
|-----------------------------------|-----------|
| Bhagavan K | 26,43,077 |
| Bharathi Airtel Limited | 2,129 |
| Ch Nageswara Rao | 51,64,517 |
| DDM Prasad | 98,55,029 |
| Dhanalaxmi Engineering Company | 25,314 |
| Divine Travels | 3,958 |
| G.Sreedevi(H.O) | 20,000 |
| Gelli Krishna Murthy Jute Company | 42,896 |
| GG Constructions | 30,840 |
| Global Engineers | 1,15,840 |
| Google India Pvt Ltd | 6,691 |
| GSR Constructions | 3,09,560 |
| Gst Icici Bank | 0 |
| Inder Earthmovers | 1,37,159 |
| INDIA HUME PIPE COMPANY | 33,840 |
| J.Venkateswara Rao | 54,31,689 |
| Jay Ganapathi Steels | 7,20,715 |
| JJ Wire Netting Pvt Ltd | 31,759 |
| K Narendra | 25,951 |
| K Santhi | 19,78,150 |
| K. Bharat Bhushan | 16,77,266 |
| K. Venugopala Rao | 76,94,157 |
| K.Naveen Kumar | 42,16,826 |
| K.Veeresh | 23,000 |
| Kamineni Srinivasu | 13,98,027 |
| Kanakadurga Tyre Centre | 2,13,000 |
| Kandhari Hotels Pvt Ltd | 9,842 |
| KB Construction | 3,00,800 |
| Kiran Steel Sales | 68,51,078 |
| Kolli Chandrashekar | 9,17,474 |
| KVV Prasad | 15,34,977 |
| Lakshmi Hayagreeva Agencies | 6,500 |
| M.Ganesh | 82,65,548 |
| M/s The India Cements Ltd (AP) | 19,72,464 |
| MA Blasting Matts | 9,720 |
| Maguluri Venkateshwar Rao | 29,160 |
| Mahadev Borwell | 3,26,870 |
| Mahantesh B Bhutele(Hire) | 1,85,397 |
| Margadarsi Chit Fund Limited | 600 |
| MBR Prasad | 38,84,504 |
| Mithra Earth Movers | 51,900 |
| NVN Constructions | 22,04,108 |
| Om Enterprises | 82,831 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

| | |
|--|---------------------|
| Op Construction Company | 3,20,112 |
| Pioneer Auto World Pvt Ltd | 4,205 |
| R V V Nagesh | 7,55,000 |
| Raja Rao.G (Owner) | 40,050 |
| Rajashekar Ghali | 26,41,190 |
| Ravikrishna Cement Concrete Products | 10,80,495 |
| S.Gopala Krishna | 45,00,295 |
| S.Srikanth | 8,93,163 |
| S.Visheswara Rao | 36,56,517 |
| Satyam Filling Station.(15212010) | 67,178 |
| Schwing Stetter India Pvt Ltd., | 25,179 |
| Shiminko Engineering Construction Pvt Ltd Creditor | 944 |
| Shree International Vyapar Pvt Ltd | 2,49,74,128 |
| Simhadri Green Building | 33,759 |
| Sri Agencies & Logistics A/c | 12,644 |
| Sri Kailash Enterprises | 57,746 |
| Sri Lakshmi Ganapathi Minerals | 11,35,825 |
| Sri Sai Borewells(Gudipalli) | 5,67,851 |
| Sri Sai Enterprises | 21,565 |
| Sri Satyanarayana Agencies | 16,185 |
| Sri Subramaneshwara Co | 9,70,222 |
| Sri Ganesh Enterprises | 2,245 |
| Spice Jet | 8,776 |
| Sriraja Projects | 2,76,965 |
| SRK Engineering Systems | 8,82,000 |
| Sushrith Petroleums(IOCL 298398) | 11,21,723 |
| T V Sundaram Iyengar | 4,72,173 |
| T.Anil Kumar | 42,05,588 |
| Thirumelesh | 1,18,937 |
| Tudi Infrastructure | 18,915 |
| U.Seshagiri Rao | 1,94,855 |
| United Power Service | 4,66,925 |
| V. NARASIMHA | 1,55,669 |
| V.Gangadhar | 5,74,297 |
| Vemuri Venkata Rao | 36,85,509 |
| Venkata Narasaiah Sompalli | 5,93,686 |
| Vignesh Enterprises | 3,769 |
| Vizag Steels | 18,000 |
| VSCN Benarji | 25,08,929 |
| Vvn Technologies | 19,800 |
| Way 2 Playzone | 18,984 |
| Y.Nagendra Prasad | 11,21,333 |
| Yaseen Electricals | 58,959 |
| GO Digit General Insurance Limited | 37,741 |
| Pioneer Elabs | 5,805 |
| Caliber Enterprises | 766 |
| Total | 13,29,76,275 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

NOTE-4: Other Current Liabilities:

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| A.V Rama Rao C/a | 1,77,39,945 |
| Adv. Subhash Infra | 47,31,658 |
| Adv Gamesa Molagavalli | 38,40,000 |
| Salary Payable | 8,31,283 |
| Margadarsi Chit Fund Pvt Ltd(LT009V B-11) | 8,00,000 |
| Margadarsi Chit Fund Pvt Ltd(LT009V B-12) | 8,00,000 |
| Adv Gamesa Uravakonda | 3,66,623 |
| Audit Fee Payable (Chowdary and Rao) | 3,15,000 |
| Craft Consultants | 1,80,000 |
| B.Srinivas Reddy (PF) | 6,300 |
| Employee Contirbution P.F | 61,753 |
| HDFC Credit Card 6122/3428 ABP | 50,607 |
| HDFC Credit Card (HO) - 5374 | 32,171 |
| HDFC Credit Card - 5457 (HO) | 24,070 |
| HDFC Credit Card 6437 AVRR (3335) | 22,738 |
| The Coporate Card-21007(AVR RAO) | 35,59,989 |
| The Corporate Card - 01001(AVRR) | 1,04,66,405 |
| The Corporate Card-81003(AVRR AO) | 10,19,865 |
| The Corporate Card-81004(AVR RAO) | 9,87,315 |
| The Corporate Card - 91004(AVR RAO) | 31,42,283 |
| The Corporate Card - 91005 | 22,97,406 |
| BOCW Payable | 2,36,424 |
| ESI-Employees Contribution | 2,923 |
| TDS Payable | 42,51,372 |
| Service Tax Payable | 44,177 |
| Professional Tax Payable | 80,600 |
| Labour Welfare Fund | 4,130 |
| Total | 5,58,95,035 |

NOTE-5 Branches/Divisions:

| Particulars | As at 31.03.2020 Rs. |
|------------------|-------------------------|
| Karnataka State | (1,27,88,653) |
| Telanganna State | 6,48,55,072 |
| Total | 5,20,66,419 |

Lotus Construction Corporation #54-18-27/A, Block no.B4, 2nd Line, LIC Colony Vijayawada-520008

NOTE-6: Advance For Purchases:

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Aaryan Infra Equipments Pvt.Ltd | 30,863 |
| JKS Constructions | 9,00,000 |
| JL Constructions Pvt Ltd | 3,87,22,031 |
| Parasirama Mineral Simplex | 10,79,600 |
| RepcO Mines and Mineral Pvt Ltd | 58,12,528 |
| Sri Lakshmi Enterprises | 2,12,865 |
| Vivekananda Infrastructure Pvt Ltd | 92,97,959 |
| J Madhusudhana Naidu | 9,30,000 |
| Kanderi Srinivasulu(Gudipalli) | 4,61,526 |
| SFC Foundations | 1,96,334 |
| Srinivasa Construction Company(Prop.Ravichand P.) | 38,54,309 |
| Vineela Construction Company | 8,80,078 |
| Gst Hdfc Bank | 14 |
| ATS Infra | 11,08,440 |
| Automotive Manufacturers Pvt Ltd | 5,19,082 |
| Johnson Lifts Pvt Ltd | 50,000 |
| Radha Madhav Automobiles | 13,386 |
| Varun Motors | 34,981 |
| Dalmia Cement Bharat Ltd., | 64,312 |
| JSW Cements Ltd (Kowkuntla) | 46,580 |
| M/s Penna Cement Industries Limited | 22,400 |
| Sagar Cement Ltd | 63,451 |
| Vishnu Traders | 13,000 |
| K.Murali Lakshmikanth | 1,57,500 |
| K Prasad | 1,57,500 |
| K.Srinivasulu | 1,57,500 |
| RR Stones Crshers | 10,00,000 |
| Srinivasa Edifice Pvt Ltd | 5,62,000 |
| Mayuri Enterprises | 79,537 |
| Maruthi Tubes Pvt Ltd | 26,31,371 |
| Anugruha Agencies | 4,683 |
| Devang Electrotech | 18,367 |
| Sri Gayatri Traders & Transport. | 50,000 |
| Hotel Rajahamsa | 199 |
| Total | 6,91,32,396 |

NOTE-7: Trade Receivables

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Siemens Gamesa Solar | 11,68,270 |
| Siemens Gamesha Renewable Power Pvt Ltd AP | 1,87,93,496 |
| Andhra Pradesh Aerospace & Defence Electronics P Lt | 2,39,727 |
| Aspen Infrastructure Ltd., Kowkuntla | 2,04,79,844 |
| Associated Projects Infra | 11,85,72,648 |
| Bhumi Constructions | 26,565 |
| Ecoren Energy India Pvt Ltd - Badvel | 12,07,354 |
| Ecoren Energy India Pvt Ltd (EEIPL) Dhone | 21,68,091 |
| Heaven Structures Pvt Ltd | 31,597 |
| Mata Amrithanandamayi Math | 4,45,074 |
| Pr Constructions | 9,68,818 |
| Sri Sai Lakshmi Constructions & Co. | 37,68,737 |
| SRRP-SRR Projects Pvt Ltd | 21,86,883 |
| Sterling and Wilson Solar Ltd | 39,09,793 |
| Subhash Infa Engineers Pvt Ltd | 69,75,021 |
| Suzlon Energy Limited | 3,49,190 |
| VVRR Electricals | 1,92,080 |
| Total | 18,14,83,186 |

NOTE-8: Other Current Assets:

| Particulars | As at 31.03.2020 Rs. |
|--|-------------------------|
| GST | 1,00,84,837 |
| TCS | 2,19,551 |
| Tds 194 N | 2,51,780 |
| TDS Credit Gamesa | 10,39,962 |
| TDS Credit (MAM) | 30,437 |
| Tds Credit SRR | 54,946 |
| Tds Credit Sterling and Wilson | 6,35,449 |
| TDS Credit Subhash Infra | 19,11,353 |
| Tds on F.D Int. | 2,68,256 |
| Tds Receivable Andhrapradesh Aerospace | 38,547 |
| TDS Receivable - LCC | 2,806 |
| Tds Receivable VVRR Electricals | 6,760 |
| Tds Receiveble Asian Energies | 233 |
| Tds Recievable Suzlon | 43,024 |
| TDS Sri Sai Lakshmi Credit | 7,71,725 |
| A.Bhavani Prasad CA | 3,99,95,747 |
| Advance Receiveble-Subash Infra | 12,35,036 |
| Devas Media and Enterprises Pvt Ltd | 1,00,000 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

| | | |
|---|---------------|--------------------|
| HPCL Drive Track -2000098583 - 1 | | 41,879 |
| HPCL Drive Track-2000112719 | | 20,700 |
| Margadarsi Chit Recurring Loss(12) | | 2,92,700 |
| Margdarsi Chit Recurring Loss(11) | | 3,18,165 |
| Retention Sai Lakshmi Constructions | | 34,06,443 |
| TDS Receivable Subhash Infra 2017-18 | | 3,49,037 |
| TDS Rec Sun Photo 16-17 Due for Refund | | 10,80,090 |
| GST Retention Sri Sai Lakshmi | | 8,03,880 |
| P Narayana Rao Accts | | 19,500 |
| Prepaid Insurance | | 7,472 |
| Tds Recievable(Srei) | | 64,189 |
| Tds Recievable(Tata Finance) | | 85,718 |
| <u>Rent Deposit:</u> | | |
| A.Srinivasulu (Rent Deposit) | 20,000 | |
| G.Sreedevi(H.O)(Deposit) | 44,000 | |
| K.Pothanna(Penugonda) | 2,00,000 | |
| K.Vijay Rani(H.O) | 35,000 | |
| K.Yankamma(Kogali) | 50,000 | |
| Mangamma (Rent Deposit) | 20,000 | |
| M.Venkateswara Rao(Gudipalli) | 1,20,000 | |
| Rent Deposit(H.O) | 70,000 | |
| Veeresh | <u>50,000</u> | 6,09,000 |
| Coffee Machine Deposit | | 25,000 |
| Deposit - AP Mining Department | | 2,91,000 |
| Pr Constructions with Held A/c | | 28,25,273 |
| Retention Sterling and Wilson | | 11,03,504 |
| Retention Subhash Infra | | 1,06,68,874 |
| R K Infra Corp. Pvt. Ltd.(Tender EMD) | | 65,90,000 |
| Sri Sai Lakshmi Constructions (Deposit) | | 5,46,500 |
| Subash Infra Deposit | | 67,00,000 |
| Subhash Infra Retention on Gst | | 20,49,891 |
| Telephone Deposit | | 23,510 |
| With Held Sterling and Wilson | | 33,68,752 |
| With Held Subhash Infra | | 97,368 |
| With Held Suzlon Energy Ltd | | 1,31,269 |
| HDFC Credit Card -4718650100035465 HO | | 85,076 |
| Total | | 9,82,95,235 |

NOTE-9: Loans and Advances:

| Particulars | As at 31.03.2020 |
|--|------------------|
| | Rs. |
| Dharani MD | 6,00,000 |
| Lotus Construction Company Adv | 10,91,752 |
| Lakshmi Devi Suppliers and Contractors | 5,00,000 |
| Ramakrishna | 3,00,000 |
| Total | 24,91,752 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

NOTE-10: Cash & Cash Equivalents:

| Particulars | As at 31.03.2020 | |
|-----------------------------------|------------------|--------------------|
| | | Rs. |
| Cash and Cash Equivalents: | | |
| Cash in hand: | | 6,12,102 |
| Balance with Banks | | |
| Fixed Deposits | | 3,13,78,029 |
| Balance with Banks | | |
| Corporation HO-707 | 10,118 | |
| HDFC Bank Ananthapur-1272 | 4,732 | |
| HDFC Bank Gajuwaka-vizag-3609 | 9,409 | |
| HDFC Hindupur-2554 | 2,295 | |
| Kadiri Bank-3787 | 19,460 | |
| SBI Vizag-2763 | <u>4,200</u> | 50,214 |
| Total | | 3,20,40,344 |

NOTE-11: Receipts:

| Particulars | As at 31.03.2020 | |
|--------------|------------------|---------------------|
| | | Rs. |
| Gross Bills | | 28,83,41,453 |
| Total | | 28,83,41,453 |

NOTE-12: Other Income:

| Particulars | As at 31.03.2020 | |
|-------------------------------|------------------|------------------|
| | | Rs. |
| Disount Received | | 31,407 |
| Interest on F.d | | 26,67,076 |
| Margadarsi Dividend | | 1,53,062 |
| Transportaion Charges Receipt | | 15,000 |
| Total | | 28,66,545 |

NOTE-13: Change in inventories :

| Particulars | As at 31.03.2020 | |
|---------------------|------------------|---------------------|
| | | Rs. |
| Opening Stock & WIP | | 16,51,35,200 |
| Closing Stock & WIP | | 27,34,71,139 |
| Total | | 10,83,35,939 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

NOTE-14: Purchases:

| Particulars | As at 31.03.2020 |
|---------------------------------|---------------------|
| | Rs. |
| Sand Purchase | 12,52,380 |
| Bricks | 3,36,800 |
| Cement (Raw Material) | 2,17,19,074 |
| Cement Slab | 9,78,658 |
| Concrete Material | 1,17,193 |
| CONPLAST | 4,00,800 |
| Electrical Material Pur. | 1,82,518 |
| Fencing Material | 25,55,558 |
| Land Purchase | 65,67,000 |
| Metal | 1,91,88,836 |
| Oil and Lubricants | 7,83,43,881 |
| Pvc Pipes Purchase | 26,68,856 |
| Sprinkler Materials | 19,500 |
| Steel Purchase | 2,07,63,558 |
| Stores & Spares(Consumable) A/c | 14,43,200 |
| Wood | 2,62,712 |
| Total | 15,68,00,523 |

NOTE-15: Work Expenses:

| Particulars | As at 31.03.2020 |
|-------------------------------|--------------------|
| | Rs. |
| Business Promotion | 55,788 |
| Documentation Charges | 1,01,179 |
| Generator Maintenance | 11,419 |
| Hire Charges | 3,01,11,381 |
| Machinery Maintenance | 2,10,526 |
| Mess Maintenance Charges | 28,57,034 |
| Repairs & Maintenance | 8,31,559 |
| Sinerage | 5,87,500 |
| Site Maintenance | 34,13,737 |
| Stamp Duty Expenses | 5,66,060 |
| Survey Charges | 17,39,428 |
| Temporary Labour Sheds | 4,38,859 |
| Testing Charges | 95,500 |
| Transportation Charges | 19,17,606 |
| Vehicle Repairs & Maintenance | 72,13,619 |
| Total | 5,01,51,196 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

NOTE-16: Finance Costs:

| Particulars | As at 31.03.2020 Rs. |
|----------------------------------|-------------------------|
| Interest on NSIC | 67,30,632 |
| Interest paid on HDFC Bank OD | 62,75,273 |
| Interest on Vehicle Loan | 42,46,752 |
| Interest on Unsecured Loan | 42,62,929 |
| Financial Charges Corporate card | 64,86,828 |
| Total | 2,80,02,414 |

NOTE-17: Administration Expenses:

| Particulars | As at 31.03.2020 Rs. |
|---|-------------------------|
| Advertisement Expenses | 28,571 |
| Bank Charges | 98,142 |
| Bg Commission | 22,63,627 |
| Boarding & Lodging | 5,87,188 |
| Books and Periodicals | 910 |
| Computer Maintenance | 1,65,942 |
| Consultancy Charges | 7,16,683 |
| Donations | 59,193 |
| Electricity Charges | 1,79,646 |
| Fines and Penalties | 8,876 |
| Gst Late Fee | 14,700 |
| Income Tax | - |
| Insurance | 16,27,672 |
| Interest on Sipl Advance(Subhash Infra) | 7,50,012 |
| Interest on Tds | 2,19,533 |
| Internet Charges | 4,920 |
| Labour Welfare Regn. Exp. | 5,000 |
| Margadarsi Chit Loss | 14,98,180 |
| NAC EXP. | 45,419 |
| Office Maintenance | 6,03,610 |
| Other Expenses | 47,949 |
| Pooja Expenses | 32,862 |
| Postage & Telegram | 23,980 |
| Printing & Stationary | 2,66,856 |
| Processing Fee | 4,16,989 |
| Renewal Charges | 8,02,400 |
| Rent Paid | 26,03,967 |
| Rounded Off | 3,934 |

**Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC
ColonyVijayawada-520008**

| | |
|----------------------------|--------------------|
| Staff Salaries | 1,47,43,173 |
| Staff Welfare | 6,97,969 |
| Taxes and License | 8,42,196 |
| TDS Late Filling Fee | 30,200 |
| Telephone Charges | 50,684 |
| Tender EMD Expenses A/c | 4,18,136 |
| Tender Fee | 22,935 |
| The Corporate Card Charges | 4,63,586 |
| Travelling & Conveyance | 10,71,637 |
| Vat Paid | 1,55,105 |
| Vat Penalty | 38,776 |
| Foreign Exchange Loss | 2,562 |
| Total | 3,16,13,721 |

Lotus Construction Corporation #54-18-27/A,Block no.B4,2nd Line,LIC ColonyVijayawada-520008

NOTE-1:Partners Account :

Including unsecured Loans

| Particulars | Profit Sharing Ratio | Balance | Remuneration | Interest on Capital | Drawings | Additions | Profit | Closing |
|----------------------------------|----------------------|---------------------|--------------------|---------------------|--------------------|------------------|--------------------|---------------------|
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Partners Capital Accounts | | | | | | | | |
| Adusumilli Bhavani Prasad | 0.34 | 8,58,65,500 | 60,00,000 | 22,69,606 | 2,05,00,000 | 15,08,854 | 1,61,93,628 | 9,13,37,588 |
| Adusumilli Venkata Rama Rao | 0.66 | 19,64,01,363 | 72,00,000 | 1,22,80,346 | 2,65,00,000 | 15,80,379 | 3,14,34,690 | 22,23,96,779 |
| Total | | 28,22,66,863 | 1,32,00,000 | 1,45,49,952 | 4,70,00,000 | 30,89,233 | 4,76,28,319 | 31,37,34,367 |

Lotus Construction Corporation #54-18-27 / A, Block no.B4, 2nd Line, LIC Colony Vijayawada-520008

NOTE-5:A.P Fixed Assets:

DEPRECIATION AS PER INCOME TAX RULES

| Sl No | Particulars | Rate % | W.D.V. on | W.D.V. on | W.D.V. on | Total | Total depreciation for the year | W.D.V. on 31.03.2020. |
|-------|---------------------------------|--------|-----------|-----------|-----------|-----------|---------------------------------|-----------------------|
| | | | 01.04.19 | >180Days | <180Days | | | |
| 1 | Furniture & Fittings | | | | | | | |
| | Furniture | 10 | 9,85,490 | | | 9,85,490 | 98,549 | 8,86,941 |
| | Office Cabin | 10 | 5,51,950 | 3,09,500 | | 8,61,450 | 86,145 | 7,75,305 |
| 2 | Plant and Machinery | | | | | | | |
| | Air Conditioning Machines | 15 | 15,96,106 | 1,27,365 | | 17,23,471 | 2,58,521 | 14,64,950 |
| | Ajax Flori Concrete Mixer | 15 | | 8,11,240 | | 8,11,240 | 1,21,686 | 6,89,554 |
| | Auto Level B-40 | 15 | 28,662 | 51,000 | | 79,662 | 11,949 | 67,713 |
| | Bar Cutting Machine | 15 | 1,64,727 | | | 1,64,727 | 24,709 | 1,40,018 |
| | Bolero Camper | 15 | | 16,388 | | 16,388 | 2,458 | 13,930 |
| | Bolero Vix-Ap By 6399 | 15 | | 2,34,447 | | 2,34,447 | 35,167 | 1,99,280 |
| | Cement Silos | 15 | 21,95,496 | | | 21,95,496 | 3,29,324 | 18,66,172 |
| | Compression Testing Machine | 15 | 2,54,363 | | | 2,54,363 | 38,154 | 2,16,208 |
| | Concrete Machine | 15 | 1,37,856 | | | 1,37,856 | 20,678 | 1,17,177 |
| | Concrete Mixer | 15 | 30,88,283 | | | 30,88,283 | 4,63,242 | 26,25,040 |
| | Cube Testing Machine | 15 | 99,478 | | | 99,478 | 14,922 | 84,556 |
| | Earth Rammer | 15 | 2,22,643 | | | 2,22,643 | 33,396 | 1,89,247 |
| | Generator Trolley | 15 | 5,64,724 | | | 5,64,724 | 84,709 | 4,80,015 |
| | Hot Air Oven | 15 | 21,426 | | | 21,426 | 3,214 | 18,212 |
| | Hydraulic Excavator | 15 | 37,40,587 | | | 37,40,587 | 5,61,088 | 31,79,499 |
| | JCB Vibromax VM 115(KHB Ban | 15 | | 5,08,212 | | 5,08,212 | 76,232 | 4,31,981 |
| | L&T Case 770 SS Loader | 15 | | 3,28,068 | | 3,28,068 | 49,210 | 2,78,858 |
| | MS Fittings | 15 | | 10,00,000 | | 10,00,000 | 1,50,000 | 8,50,000 |
| | Mobile Toilets | 15 | 1,42,041 | | | 1,42,041 | 21,306 | 1,20,735 |
| | Orion Auto Level | 15 | 12,090 | | | 12,090 | 1,814 | 10,277 |
| | Plate Compactor | 15 | 2,21,545 | | | 2,21,545 | 33,232 | 1,88,313 |
| | Rock Beaker | 15 | 9,07,899 | | | 9,07,899 | 1,36,185 | 7,71,715 |
| | Rock Beaker Assy | 15 | 12,02,651 | | | 12,02,651 | 1,80,398 | 10,22,253 |
| | Ro plant | 15 | 2,60,764 | | | 2,60,764 | 39,115 | 2,21,649 |
| | Shuttering Materials | 15 | 49,30,357 | 19,86,800 | | 69,17,157 | 10,37,574 | 58,79,583 |
| | Sokia B-40 | 15 | 15,173 | 39,000 | | 54,173 | 8,126 | 46,047 |
| | Surveyor Equipment | 15 | 3,31,628 | 81,000 | | 4,12,628 | 61,894 | 3,50,733 |
| | Tata Hitachi-0023 | 15 | 13,86,122 | | | 13,86,122 | 2,07,918 | 11,78,204 |
| | Tata Hitachi EX-200 | 15 | 34,85,501 | | | 34,85,501 | 5,22,825 | 29,62,676 |
| | Tata LPT 1109 (AP16tx1167) | 15 | | 1,03,812 | | 1,03,812 | 15,572 | 88,240 |

Lotus Construction Corporation#54-18-27/A,Block no.B4,2nd Line,LIC ColonyVijayawada-520008

| | | | | | | | | | | |
|--------------------------------|----|-------------|-------------|--|--|-------------|--------|--|-----------|-------------|
| Transit Mixers Ap 05V9166 & Ap | 15 | | 6,81,226 | | | 6,81,226 | | | 1,02,184 | 5,79,042 |
| Telescopic Titable | 15 | 2,76,541 | | | | 2,76,541 | | | 41,481 | 2,35,060 |
| Testing Machine | 15 | 91,412 | | | | 91,412 | | | 13,712 | 77,701 |
| Vibrator | 15 | 1,36,102 | | | | 1,36,102 | | | 20,415 | 1,15,687 |
| Weigh Bridge | 15 | 5,89,688 | | | | 5,89,688 | | | 88,453 | 5,01,234 |
| Weighing Machine | 15 | 27,280 | | | | 27,280 | | | 4,092 | 23,188 |
| Batching plant | 15 | 98,45,161 | | | | 98,45,161 | | | 14,76,774 | 83,68,387 |
| Bolero Camper-5775 | 15 | 4,95,661 | | | | 4,95,661 | | | 74,349 | 4,21,312 |
| Bolero Camper-4578 | 15 | 6,70,336 | | | | 6,70,336 | | | 1,00,550 | 5,69,785 |
| Bolero Ap 39 Al 6639 | 15 | | 7,96,011 | | | 7,96,011 | | | 1,19,402 | 6,76,609 |
| Bolero Ap 39 Al 6644 | 15 | | 7,96,216 | | | 7,96,216 | | | 1,19,432 | 6,76,784 |
| Bolero Ap 39 Al 6655 | 15 | | 8,00,011 | | | 8,00,011 | | | 1,20,002 | 6,80,009 |
| Bolero Ap 39 x 3336 | 15 | | 6,66,714 | | | 6,66,714 | | | 1,00,007 | 5,66,707 |
| Bolero Camper Ap 39 w 6915 | 15 | | 6,66,714 | | | 6,66,714 | | | 1,00,007 | 5,66,707 |
| Bolero Camper Gold Vx Ap39w6 | 15 | | 6,80,191 | | | 6,80,191 | | | 1,02,029 | 5,78,163 |
| Camper | 15 | 2,21,085 | | | | 2,21,085 | | | 33,163 | 1,87,922 |
| Eicher Pro3015 | 15 | | 15,72,282 | | | 15,72,282 | | | 2,35,842 | 13,36,440 |
| Innova Crysta Vehicle | 15 | | 26,06,849 | | | 26,06,849 | | | 3,91,027 | 22,15,822 |
| JCB Vibroroller Soil Compactor | 15 | | 22,07,332 | | | 22,07,332 | | | 3,31,100 | 18,76,232 |
| Fortune Sigma 4 | 15 | 22,27,827 | | | | 22,27,827 | | | 9,63,216 | 54,58,223 |
| Benz | 15 | 53,43,638 | | | | 53,43,638 | | | 8,01,546 | 45,42,092 |
| Motor Cycles | 15 | 7,11,459 | | | | 7,11,459 | | | 1,86,612 | 10,57,468 |
| Range Rover Sport 3.0L | 15 | | 5,32,621 | | | 5,32,621 | | | 20,65,448 | 1,17,04,205 |
| Tata Hitachi Excavator | 15 | | 1,37,69,653 | | | 1,37,69,653 | | | 4,42,137 | 25,05,441 |
| Tipppers | 15 | 29,47,577 | | | | 29,47,577 | | | 36,71,863 | 2,08,07,223 |
| Volvo Car-4520 | 15 | 2,44,79,086 | | | | 2,44,79,086 | | | 14,78,367 | 83,77,413 |
| Volvo Vibratory Soil Compactor | 15 | 98,55,780 | | | | 98,55,780 | | | 60,876 | 3,44,965 |
| Water Tanker | 15 | 7,28,068 | | | | 7,28,068 | | | 1,14,460 | 6,48,607 |
| Airgun | 15 | | | | | | 21,186 | | 1,589 | 19,597 |
| Brick Making Machine | 15 | | | | | | | | 1,95,000 | 11,05,000 |
| Generator 125kv | 15 | 16,28,956 | | | | 16,28,956 | | | 2,44,343 | 13,84,613 |
| Generator-15kv | 15 | 4,03,354 | | | | 4,03,354 | | | 60,503 | 3,42,851 |
| Generator-20kv | 15 | 11,42,814 | | | | 11,42,814 | | | 1,71,422 | 9,71,392 |
| Generator-25kv | 15 | 2,32,599 | | | | 2,32,599 | | | 34,890 | 1,97,709 |
| Generator-45Kv | 15 | 3,00,153 | | | | 3,00,153 | | | 45,023 | 2,55,130 |
| Generator-5KV | 15 | 95,099 | | | | 95,099 | | | 14,265 | 80,834 |
| Generator-4kv | 15 | 3,69,703 | | | | 3,69,703 | | | 55,455 | 3,14,248 |
| GPS Dvice | 15 | 32,837 | | | | 32,837 | | | 4,925 | 27,911 |
| DC Automation Bennet | 15 | | 82,031 | | | 82,031 | | | 12,305 | 69,726 |
| Hammer Atlas | 15 | | 41,100 | | | 41,100 | | | 6,165 | 34,935 |
| Submersible Pump | 15 | 17,808 | | | | 17,808 | | | 6,942 | 67,812 |
| | | | | | | | 56,946 | | | |

Lotus Construction Corporation #54-18-27 / A, Block no. B4, 2nd Line, LIC Colony Vijayawada-520008

| | | | | | | | |
|-----------------------------|----|--------------------|--------------------|-----------------|---------------------|--------------------|---------------------|
| Concrete Pump | 15 | 4,66,663 | | | 4,66,663 | 69,999 | 3,96,663 |
| Axle Motor | 15 | 1,55,400 | | | 1,55,400 | 23,310 | 1,32,090 |
| Motors | 15 | 5,42,973 | 24,500 | 4,60,000 | 10,27,473 | 1,19,621 | 9,07,852 |
| 3 | | | | | | | |
| Electrical Equipment | | | | | | | |
| Fridge | 15 | 40,883 | 16,505 | - | 57,388 | 8,608 | 48,780 |
| Invertor | 15 | 35,189 | - | - | 35,189 | 5,278 | 29,911 |
| Mobile Phones | 15 | 1,08,967 | 2,02,774 | 8,661 | 3,20,403 | 47,411 | 2,72,992 |
| T.V | 15 | 29,984 | - | - | 29,984 | 4,498 | 25,486 |
| Other Electronic equipments | 15 | - | 23,195 | - | 23,195 | 3,479 | 19,716 |
| Wet Grinder | 15 | - | - | 3,143 | 3,143 | 236 | 2,907 |
| 4 | | | | | | | |
| Computers | | | | | | | |
| Canon Npg Drum Unit | 40 | - | 13,720 | - | 13,720 | 5,488 | 8,232 |
| Hp Printer | 40 | - | - | 16,500 | 16,500 | 3,300 | 13,200 |
| Printer Epson-L1455 | 40 | - | 49,576 | - | 49,576 | 19,830 | 29,746 |
| Printer Epson-L6190 | 40 | - | 20,339 | - | 20,339 | 8,136 | 12,203 |
| Laptop | 40 | 4,79,908 | 3,12,570 | - | 7,92,478 | 3,16,991 | 4,75,487 |
| Printer | 40 | 11,728 | - | - | 11,728 | 4,691 | 7,037 |
| Total | | 9,12,89,277 | 3,80,93,416 | 5,66,437 | 12,99,49,129 | 1,95,81,562 | 11,03,67,567 |

BALANCE SHEET AS ON 31.03.2020

| Particulars | Sch no | Details(Rs.) | Total(Rs.) |
|---|--------|--------------|------------------|
| <u>EQUITY & LIABILITIES:</u> | | | |
| Partners Capital Account: | 1 | | - |
| Secured Loans | 2 | | |
| Unsecured Loans | | | |
| Inter Branch Transfers | | | 40,02,499 |
| TOTAL | | | 40,02,499 |
| <u>ASSETS:</u> | | | |
| Fixed Assets | - | | - |
| Inter Branch Transfers | 5 | | - |
| Current Assets: | | | |
| Inventories | 13 | - | |
| Advance for Purchases | 6 | 1,90,563 | |
| Trade Receivables | 7 | 1,13,68,756 | |
| Other Current Assets | 8 | 28,62,939 | |
| Loans and Advances | 9 | 14,96,649 | |
| Cash and Cash Equivalents | 10 | 37,20,337 | |
| | | 1,96,39,245 | |
| Less:Current Liabilities : | | | |
| Creditors | 3 | 55,37,113 | |
| Other Current Liabilities | 4 | 1,00,99,633 | |
| | | 1,56,36,746 | |
| Net Current Assets | | | 40,02,499 |
| TOTAL | | | 40,02,499 |

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

| Particulars | Sch No | Amount Rs. |
|----------------------------------|---------------|--------------------|
| Income: | | |
| Gross Bills | 11 | 6,34,15,115 |
| Other Income | 12 | 2,95,957 |
| Increase/Decrease in Stock | 13 | - |
| TOTAL | | 6,37,11,072 |
| Expenditure: | | |
| Purchase | 14 | 1,20,35,004 |
| Work Expenses | 15 | 17,17,202 |
| Labour Charges | | 20,06,764 |
| Partners Remuneration | | - |
| Sub Contractors | | 1,07,23,705 |
| Net Interest on Partners Capital | | |
| Interest on Banks Loans | 16 | - |
| Depreciation & Amortisation Exp | - | - |
| Administration Expenses | 17 | 25,72,155 |
| TOTAL | | 2,90,54,830 |
| Net Profit /Loss | | 3,46,56,242 |

NOTE-2: Secured Loans

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Total | - |

NOTE-3: Creditors:

| Particulars | As at 31.03.2020 Rs. |
|---------------------------------------|-------------------------|
| A.Srinivasa Rao | 4,41,250 |
| Accurate Metal & Engineering (Hire) | 1,31,084 |
| B.Veeraiah | 60,974 |
| C T Swamy | 16,000 |
| K Bhagavan | 42,84,719 |
| Mahadev Pandit Salunke | 38,652 |
| Narendra Kumar K | 3,15,550 |
| SG Bhagvan | 1,03,827 |
| Sea Duck Shipping and Cleaning Agency | 87,570 |
| Vivekananda Infrastructure Pvt Ltd | 57,487 |
| Total | 55,37,113 |

NOTE-4: Other Current Liabilities:

| Particulars | As at 31.03.2020 Rs. |
|--------------------|-------------------------|
| ESIC | 294 |
| PF Payable | 7,867 |
| Professional Tax | 94,250 |
| TDS Payable | 1,37,952 |
| GST Payable | 11,19,612 |
| Adv Gamesa Jagalur | 86,40,000 |
| Salaries Payable | 99,658 |
| Total | 1,00,99,633 |

NOTE-5 Branches/Divisions:

| Particulars | As at 31.03.2020 Rs. |
|------------------|-------------------------|
| Head Office | 1,27,88,650 |
| Telanganna State | (87,86,151) |
| Total | 40,02,499 |

NOTE-6: Advance For Purchases:

| Particulars | As at 31.03.2020 Rs. |
|-------------------------------|-------------------------|
| Dhaliwal Cranes | 64,382 |
| Jindal Infrastructure Pvt Ltd | 65,222 |
| JSW Cements | 54,435 |
| M/s.Jayalaxmi Fuels | - |
| Sun Diesels | 6,524 |
| Total | 1,90,563 |

NOTE-7: Trade Receivables

| Particulars | As at 31.03.2020 Rs. |
|------------------------------------|-------------------------|
| AS Infra | 52,20,000 |
| Gamesha | 72,69,978 |
| Lotus Construction company | 15,09,731 |
| Ostro Dakshin Power Pvt Ltd | 24,780 |
| SML Electrical Pvt Ltd | 21,825 |
| Vestas Wind Technology pvt Ltd | 7,54,000 |
| Bhorukha Power Corporation Limited | (34,31,558) |
| Total | 1,13,68,756 |

NOTE-8: Other Current Assets:

| Particulars | As at 31.03.2020 Rs. |
|-----------------|-------------------------|
| Retention Itnal | 15,05,015 |
| Salary Advance | 1,15,000 |
| TDS Recievables | 12,42,924 |
| Total | 28,62,939 |

NOTE-9: Loans and Advances:

| Particulars | As at 31.03.2020 Rs. |
|----------------------------|-------------------------|
| Gamesa Sattagiri Land Hold | 14,96,649 |
| Total | 14,96,649 |

NOTE-10: Cash & Cash Equivalents:

| Particulars | As at 31.03.2020 Rs. |
|-----------------------------------|-------------------------|
| Cash and Cash Equivalents: | |
| Cash in hand: | 3,53,895 |
| Balance with Banks | |
| Axis Bank Kustugi | - |
| Corporation Bank Bangalore-240 | 3,606 |
| HDFC Bank Chitradurga | 12,780 |
| HDFC Bank Chandapur-5582 | 33,39,030 |
| HDFC Bank Baganappalli-373 | 8,054 |
| Vijaya Bank Yerragatti-0003 | 2,973 |
| | 33,66,443 |
| Total | 37,20,338 |

NOTE-11: Receipts:

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Gross Bills | 6,34,15,115 |
| Total | 6,34,15,115 |

NOTE-12: Other Income:

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Other Income | 2,95,957 |
| Total | 2,95,957 |

NOTE-13: Change in inventories :

| Particulars | As at 31.03.2020 Rs. |
|---------------------|-------------------------|
| Opening Stock & WIP | - |
| Closing Stock & WIP | - |
| Total | - |

NOTE-14: Purchases:

| Particulars | As at 31.03.2020 Rs. |
|----------------------|-------------------------|
| Land Purchase | 1,17,60,000 |
| Oil and Lubrications | 2,72,584 |
| Stores and Spares | 2,420 |
| Total | 1,20,35,004 |

NOTE-15: Work Expenses:

| Particulars | As at 31.03.2020 Rs. |
|-------------------------------|-------------------------|
| Hire Charges | 1,65,000 |
| Mess Maintenance Charges | 3,94,696 |
| Repair & Maintenance Charges | - |
| Site Maintenance | 23,351 |
| Stamp Duty Expenses | 8,71,135 |
| Vehicle Repairs & Maintenance | 1,13,020 |
| Business Promotion | 1,50,000 |
| Total | 17,17,202 |

NOTE-16: Finance Costs:

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Total | - |

NOTE-17: Administration Expenses:

| Particulars | As at 31.03.2020 Rs. |
|---------------------------|-------------------------|
| GST Interest | 2,262 |
| GST Late Fee | 12,323 |
| Interest on Tds | 1,090 |
| Rent | 8,54,500 |
| Bank Charges | 2,341 |
| Electricity Charges | 7,547 |
| Office Maintenance | 14,247 |
| Postage & Courier Charges | 4,800 |
| Printing & Stationery | 3,325 |
| Staff Welfare | 18,041 |
| Telephone Charges | 15,482 |
| Travelling & Conveyance | 1,52,586 |
| Staff Salaries | 14,83,607 |
| Other Expenses | 4 |
| Total | 25,72,155 |

BALANCE SHEET AS ON 31.03.2020

| Particulars | Sch no | Details(Rs.) | Total(Rs.) |
|---|--------|--------------|--------------------|
| <u>EQUITY & LIABILITIES:</u> | | | |
| Partners Capital Account: | 1 | | - |
| Secured Loans | 2 | | 5,42,48,814 |
| TOTAL | | | 5,42,48,814 |
| <u>ASSETS:</u> | | | |
| Fixed Assets | - | | 5,89,61,578 |
| Inter Branch Transfers | 5 | | 5,60,68,923 |
| Current Assets: | | | |
| Inventories | 13 | - | |
| Advance for Purchases | 6 | 4,54,733 | |
| Trade Receivables | 7 | 6,93,45,062 | |
| Other Current Assets | 8 | 3,74,88,614 | |
| Loans and Advances | 9 | 6,66,580 | |
| Cash and Cash Equivalents | 10 | 3,05,575 | |
| | | 10,82,60,563 | |
| Less:Current Liabilities : | | | |
| Creditors | 3 | 14,27,49,464 | |
| Other Current Liabilities | 4 | 2,62,92,788 | |
| | | 16,90,42,252 | |
| Net Current Assets | | | (6,07,81,689) |
| TOTAL | | | 5,42,48,814 |

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2020

| Particulars | Sch No | Amount Rs. |
|----------------------------------|---------------|---------------------|
| Income: | | |
| Gross Bills | 11 | 54,69,41,224 |
| Other Income | 12 | 51,897 |
| Increase/Decrease in Stock | 13 | - |
| TOTAL | | 54,69,93,121 |
| Expenditure: | | |
| Purchase | 14 | 7,87,06,895 |
| Work Expenses | 15 | 8,34,77,455 |
| Labour Charges | | 2,70,93,182 |
| Partners Remuneration | 1 | - |
| Sub Contractors | | 16,27,91,297 |
| Net Interest on Partners Capital | | - |
| Interest on Banks Loans | 16 | 62,52,113 |
| Depreciation & Amortisation Exp | - | 1,04,24,886 |
| Administration Expenses | 17 | 1,15,97,433 |
| TOTAL | | 38,03,43,262 |
| Net Profit | | 16,66,49,859 |

NOTE-2: Secured Loans

| Particulars | As at 31.03.2020 | |
|---|--------------------|--|
| | Rs. | |
| HDFC Excavator-83526577 | 22,75,239 | |
| Axis Bank Veh Loan A/c No.UER006903586931 | 12,46,184 | |
| Axis Bank Veh Loan A/c No.UER006903586933 | 12,46,184 | |
| Axis Bank Veh Loan A/c No.UER006903586943 | 12,46,184 | |
| Axis Bank Veh Loan A/c No.UER006903586957 | 14,25,010 | |
| Axis Bank Veh Loan A/c No.UER006903586978 | 14,25,010 | |
| AXISBANK VEH LOAN-CER006903997841 | 27,99,467 | |
| AXISBANK VEH LOAN-CER006903997864 | 27,99,467 | |
| AXISBANK VEH LOAN-CER006903997895 | 27,99,467 | |
| AXISBANK VEH LOAN-CER006903998411 | 27,99,467 | |
| HDFC-ISUZU-LOAN-83804770 | 4,88,799 | |
| HDFC-Komatsu Loan-PC210-Loan-No-83526565 | 32,04,925 | |
| HDFC-Komatsu Loan-PC210-Loan-No-83731566 | 35,85,741 | |
| HDFC PC-350 LOAN NO.83284185 | 50,16,254 | |
| Tata Motors Finance Ltd. (5002878868) | 20,79,736 | |
| Tata Motors Finance Ltd. (5002878870) | 20,79,736 | |
| Tata Motors Finance Ltd. (5002878872) | 20,79,736 | |
| Tata Motors Finance Ltd. (5002878934) | 20,79,736 | |
| Tata Motors Finance Ltd. (5002878936) | 20,79,736 | |
| Tata Motors Finance No - 5002711246 | 19,15,455 | |
| Tata Motors Finance No - 5002711248 | 19,15,455 | |
| Tata Motors Finance No - 5002711250 | 19,15,455 | |
| Tata Motors Finance No - 5002711252 | 19,15,455 | |
| Tata Motors Finance No - 5002711314 | 19,15,455 | |
| Tata Motors Finance No - 5002711318 | 19,15,455 | |
| Total | 5,42,48,814 | |

NOTE-3: Creditors:

| Particulars | As at 31.03.2020 | |
|---|------------------|--|
| | Rs. | |
| Jasper Industries | 8,709 | |
| Unimax Scoffolding | 34,923 | |
| Universal Equipment and Services | 1,220 | |
| L.N.S. Brick Industries | 25,10,242 | |
| Muddam Linga Swamy | 1,16,080 | |
| Tyre Technocrats (India) Pvt Ltd | 4,48,742 | |
| Winntus Form Work Pvt Ltd (Shiv Shakthi Scaffolding | 4,73,233 | |
| M/s Gaffar Habib | 77,099 | |

| | |
|-------------------------------------|-------------|
| Sri Dhanalakshmi Filling Station | 41,06,826 |
| B.Parameswara Rao | 22,500 |
| Ch.Balraj | 6,500 |
| G.Aruna | 13,500 |
| Jalendar Reddy | 15,000 |
| K Suresh | 9,000 |
| P.Indira | 13,500 |
| Sheik Azeemuddin | 13,500 |
| S.Sri Krishna | 13,500 |
| S.Srisailam | 6,500 |
| V Prasoonna | 8,000 |
| Y.Nagarjuna Rao | 11,000 |
| Mahaboob Subhani Enterprises | 19,620 |
| Mithra Earth Movers | 4,30,853 |
| Rock Electricals & Electronics | 20,400 |
| Santhosh Traders | 62,350 |
| Sri Balaji Agencies | 4,94,102 |
| Sri Ratna Automobiles | 2,61,451 |
| Sundaram Industries Private Limited | 3,25,673 |
| Sunrise Body Building Works | 34,693 |
| Ymdh Enterprises | 5,79,285 |
| A.Mahender | 39,200 |
| Angel World Elevation Pvt. Ltd. | 2,84,282 |
| B Sairam | 17,67,431 |
| Dastagirsab Hasansab | 18,359 |
| G.Lingaiah | 24,422 |
| Gondola Services Pvt Ltd | 32,938 |
| Shrishail C | 16,359 |
| A.Srinivasarao | 1,27,55,048 |
| Bhagawan K | 1,29,61,840 |
| GURRAM SATISH | 20,83,501 |
| J.Venkateswara Rao | 1,06,05,164 |
| Kadiyala Srinivasa Rao | 35,25,120 |
| K.Bharath Bhushan | 25,90,108 |
| K.Naveen Kumar | 64,54,047 |
| Kolli Ravi | 70,000 |
| Koundinya Enterprises | 14,865 |
| K.Venkat Rao | 62,24,455 |
| KVV Prasad | 50,08,728 |
| Mandava.Ramalingeswara Rao | 2,86,697 |
| Mandava Venkata Rao | 35,65,967 |
| Rajashekar Ghali | 37,89,448 |

| | |
|---|---------------------|
| R.Mallikarjuna Rao | 55,73,760 |
| S.Gopala Krishna | 30,04,846 |
| Shivaratri Naga Raju | 20,74,559 |
| Sree Ram Enterprises | 86,98,478 |
| S.Srikanth | 39,01,014 |
| Surapaneni Visweswara Rao | 27,47,566 |
| Varikuppala Narasimha | 21,67,362 |
| Veeramachaneni Suresh Chandranath Benarji | 24,31,772 |
| V.Gangadhar | 39,23,407 |
| V.Mallesh | 5,64,083 |
| V.SRINIVAS PRASAD | 40,02,627 |
| Yalamanchili Nagendra Prasad | 76,68,633 |
| Coastal Consolidated Structures Pvt Ltd | 1,37,35,378 |
| Total | 14,27,49,464 |

NOTE-4: Other Current Liabilities:

| Particulars | As at 31.03.2020 Rs. |
|-------------------------|-------------------------|
| GST Payable | 2,29,68,424 |
| Tds Payable | 28,66,696 |
| Professional Tax | 31,800 |
| Employee Provident Fund | 33,778 |
| ESIC | 1,959 |
| Salary Payable | 3,90,131 |
| Total | 2,62,92,788 |

NOTE-5 Branches/Divisions:

| Particulars | As at 31.03.2020 Rs. |
|-----------------|-------------------------|
| Head Office | 6,48,55,074 |
| Karnataka State | (87,86,151) |
| Total | 5,60,68,923 |

NOTE-6: Advance For Purchases:

| Particulars | As at 31.03.2020 Rs. |
|---------------------------------|-------------------------|
| Amitha Engineering | 5,718 |
| JAS PER INDUSTRIES PVT LTD. Ap | 2,466 |
| Jasper Industries (Asset) TS | 19,424 |
| JHABAKH Auto Pvt Ltd | 219 |
| Settur Krishna | 3,00,000 |
| Sri Gayatri Auto Mart | 1,180 |
| Sri Srinivasa Engineering | 4,006 |
| SS Hydraulics Engineering Works | 1,720 |
| Vasishta Builders | 1,20,000 |
| Total | 4,54,733 |

NOTE-7: Trade Receivables

| Particulars | As at 31.03.2020 Rs. |
|-------------------------------------|-------------------------|
| BVM Energy and Residency Pvt Ltd | 6,35,94,146 |
| Clean Wind Power Ananthapur Pvt Ltd | 18,28,673 |
| DIVIS Laboratories LTD | 17,29,945 |
| Lahari Infra Projects | 5,30,613 |
| Salheen Trust | 1,29,965 |
| YARRAM VARAPRASAD REDDY | 15,31,720 |
| Total | 6,93,45,062 |

NOTE-8: Other Current Assets:

| Particulars | As at 31.03.2020 Rs. |
|------------------------------|-------------------------|
| Retention BVM Energy | 2,41,98,387 |
| Retention OHRS Warangal | 13,61,179 |
| Retention Divis Laboratories | 6,51,887 |
| Rent Deposit | 2,82,600 |
| TDS Receivable | 1,08,14,093 |
| TCS Receivable | 1,65,022 |
| GST Cash Ledger | 15,446 |
| Total | 3,74,88,614 |

NOTE-9: Loans and Advances:

| Particulars | As at 31.03.2020 Rs. |
|-------------------------------------|-------------------------|
| Winntus Form Work Pvt Ltd - Advance | 6,66,580 |
| Total | 6,66,580 |

NOTE-10: Cash & Cash Equivalents:

| Particulars | As at 31.03.2020 Rs. |
|-----------------------------------|-------------------------|
| Cash and Cash Equivalents: | |
| Cash in hand: | 2,16,406 |
| Balance with Banks | |
| HDFC Bank-8937 | 84,095 |
| HDFC Bank-3546 | <u>5,076</u> |
| | 89,171 |
| Total | 3,05,577 |

NOTE-11: Receipts:

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Gross Bills | 54,69,41,224 |
| Total | 54,69,41,224 |

NOTE-12: Other Income:

| Particulars | As at 31.03.2020 Rs. |
|--------------|-------------------------|
| Other Income | 51,897 |
| Total | 51,897 |

NOTE-13: Change in inventories :

| Particulars | As at 31.03.2020 Rs. |
|---------------------|-------------------------|
| Opening Stock & WIP | - |
| Closing Stock & WIP | - |
| Total | - |

NOTE-14: Purchases:

| Particulars | As at 31.03.2020 Rs. |
|----------------------|-------------------------|
| Sand Purchase | 1,03,67,037 |
| Centering Plates | 15,24,190 |
| Electrical Material | 95,576 |
| Granite (SizeStones) | 9,92,160 |
| Gravel | 31,25,510 |
| Metal Purchase | 2,56,840 |
| Oil & Lubricants | 6,11,26,025 |
| Pipes Purchase | 31,005 |
| Steel Purchase | 2,32,836 |
| Stores & Spares | 1,48,234 |
| Wooden Material | 8,07,483 |
| Total | 7,87,06,895 |

NOTE-15: Work Expenses:

| Particulars | As at 31.03.2020 Rs. |
|----------------------------------|-------------------------|
| Concrete Work | 5,78,085 |
| Drilling Expenses | 3,18,48,860 |
| Hire Charges | 1,77,63,958 |
| Machinery Maintenance | 81,95,029 |
| Mess Expenses | 54,44,530 |
| Repairs & Maintenance | 99,027 |
| Seigniorage Charges | 14,621 |
| Site Maintenance | 20,54,855 |
| Survey Expenses | 94,775 |
| Transportation Charges | 5,41,941 |
| Vehicle Repairs & Maintenance | 97,61,166 |
| Welding Material | 94,000 |
| Red Bricks | 68,12,112 |
| GPA Premium (Divis Laboratories) | 1,46,452 |
| RAK Premium (Divis Laboratories) | 28,044 |
| Total | 8,34,77,455 |

NOTE-16: Finance Costs:

| Particulars | As at 31.03.2020 Rs. |
|--------------------------|-------------------------|
| Interest on Machine Loan | 16,10,116 |
| Interest on Vehicle Loan | 46,41,997 |
| Total | 62,52,113 |

NOTE-17: Administration Expenses:

| Particulars | As at 31.03.2020 Rs. |
|---------------------------|-------------------------|
| GST Late Filling Fee | 34,550 |
| Interest on Tds | 1,23,952 |
| Rent | 17,12,369 |
| Staff Salaries | 60,90,486 |
| Bank Charges | 8,188 |
| Consultancy Charges | 45,000 |
| Electricity Charges | 1,90,940 |
| Insurance | 15,15,364 |
| Labour Cess | 35,618 |
| Office Maintenance | 2,12,782 |
| Other Expenses | - |
| Postage & Courier Charges | 5,340 |
| Printing & Stationary | 50,169 |
| Processing Charges | 3,000 |
| Rounded Off | - |
| Staff Welfare | 5,32,357 |
| Taxes & Licences | 4,76,433 |
| Telephone Charges | 15,474 |
| Temporary Sheds | 1,14,027 |
| Travelling & Conveyance | 2,70,973 |
| Discount Allowed | 5,411 |
| Jasper Points | - |
| Photography | 1,55,000 |
| Total | 1,15,97,433 |

NOTE-5:T.G Fixed Assets:

DEPRECIATION AS PER INCOME TAX RULES

| SI No | Particulars | Rate % | W.D.V. on 01.04.18 Rs. | Additions >180Days Rs. | Additions <180Days | Total Rs. | Total depreciation for the year Rs. | W.D.V. on 31.03.19 Rs. |
|-------|---------------------------------|-----------|------------------------------|------------------------------|-----------------------|--------------------|---|------------------------------|
| 1 | Furniture & Fittings | 10 | | | | | | |
| 2 | Plant and Machinery | 15 | | | | | | |
| | Hydraulic Excavator | 15 | 74,26,047 | | | 74,26,047 | 11,13,907 | 63,12,140 |
| | Komatsu PC-300 | 15 | 37,46,250 | | | 37,46,250 | 5,61,938 | 31,84,313 |
| | Komatsu PC-210 | 15 | 93,02,604 | | | 93,02,604 | 13,95,391 | 79,07,213 |
| | Tata Tippers | 15 | 1,44,22,311 | | | 1,44,22,311 | 21,63,347 | 1,22,58,964 |
| | Tippers | 15 | 1,27,12,594 | 1,13,00,685 | | 2,40,13,279 | 36,01,992 | 2,04,11,287 |
| | Bharat Benz Tippers-3457 | 15 | 15,79,114 | | | 15,79,114 | 2,36,867 | 13,42,247 |
| | Bharat Benz Tippers-3136 | 15 | 18,12,954 | | | 18,12,954 | 2,71,943 | 15,41,011 |
| | Bharat Benz Tippers-3169 | 15 | 18,12,982 | | | 18,12,982 | 2,71,947 | 15,41,034 |
| | Bharat Benz Tippers-3334 | 15 | 15,69,724 | | | 15,69,724 | 2,35,459 | 13,34,265 |
| | Bharat Benz Tippers-3556 | 15 | 15,82,148 | | | 15,82,148 | 2,37,322 | 13,44,826 |
| | Motor Cycles | 15 | 4,38,372 | | | 4,38,372 | 65,756 | 3,72,617 |
| | Isuzu Vehicle | 15 | | 7,39,401 | | 7,39,401 | 1,10,910 | 6,28,491 |
| | Bar Bending Machine | 15 | 80,938 | | | 80,938 | 12,141 | 68,797 |
| | Bar Cutting Machine | 15 | 76,313 | | | 76,313 | 11,447 | 64,866 |
| | Floter (1000/3ph Motor)Mac | 15 | | 45,000 | | 45,000 | 6,750 | 38,250 |
| | Groove cutting Machine | 15 | | 46,800 | | 46,800 | 7,020 | 39,780 |
| | Vibrator | 15 | | 16,800 | | 16,800 | 2,520 | 14,280 |
| | HD Domestic Container | 15 | 1,49,600 | | | 1,49,600 | 22,440 | 1,27,160 |
| | Office Cabin | 15 | 3,74,625 | | | 3,74,625 | 56,194 | 3,18,431 |
| | Welding Machine | 15 | 41,625 | | | 41,625 | 6,244 | 35,381 |
| 3 | Electrical Equipment | 15 | | | | | | |
| | LED TV | 15 | 41,914 | | | 41,914 | 6,287 | 35,627 |
| 4 | Computers | 40 | | | | | | |
| | Printer | 40 | 67,665 | | | 67,665 | 27,066 | 40,599 |
| | Total | | 5,72,37,777 | 1,21,48,686 | - | 6,93,86,464 | 1,04,24,886 | 5,89,61,578 |

FORM NO. 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on, 31-Mar-2020, and the profit & loss account for the period beginning from 01-Apr-2019 to ending on 31-Mar-2020, attached herewith, of **M/s. Lotus Construction Corporation**, #54-18-27/A, Block No.B4, Road No., Lic Colony, Lic Colony , Vijayawada - 520 008 AAFFL 7365 J.
2. We certify that the balance sheet and the profit & loss account are in agreement with the books of account maintained at the head office at *Vijayawada* and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
 - 1 All Personal Account Balances are Subject to Conformations
- (b) Subject to above,-
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31-Mar-2020; and
 - (ii) in the case of the profit & loss account of the Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:
 - 1 It is not possible for me/us to verify whether the loans/deposits exceeding Rs. 20,000 accepted or repaid otherwise than by an account payee cheque, bank draft or ECS, as the necessary information is not in the possession of the assessee.
 - 2 It is not possible for me/us to verify whether the payments exceeding Rs.10,000 have been made otherwise than by account payee cheque, bank draft or ECS, as the necessary evidence is not in the possession of the assessee.
 - 3 Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable
 - 4 Closing Stock Values are subject to Clients Declarations
 - 5 GST Turnover and Taxes are subject to Reconciliation
 - 6 Fixed Deposits amounts are subject to Reconciliation

Place: VIJAYAWADA

Date: 15-02-2021

Name of the signatory



For Chowdary and Rao

(Signature and stamp/seal of the signatory)

C.T. CHOWDARY

Partner, M. No. 027237

Firm reg. No. 0000656S

Full Address: 36-11-7 , MOGAL RAJPURAM, VIJAYAWADA
520010 Andhra pradesh

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income tax Act, 1961

PART - A

- | | | |
|-----------|---|--|
| 1 | Name of the assessee | : M/s. Lotus Construction Corporation |
| 2 | Address | : #54-18-27/A, Block No.B4, Road No., Lic Colony, Lic Colony, Vijayawada - 520 008, Andhra pradesh |
| 3 | Permanent Account Number or Aadhaar Number | : AAFFL 7365 J |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | : As per sch.4 |
| 5 | Status | : PARTNERSHIP FIRM |
| 6 | Previous year | : 01-Apr-2019 to 31-Mar-2020 |
| 7 | Assessment year | : 2020-21 |
| 8 | Indicate the relevant clause of section 44AB under which the audit has been conducted | : 44AB(a) |
| 8a | Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? | : Not applicable |

PART - B

- | | | |
|-----------|---|-------------------|
| 9 | (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. | As per sch. 9a |
| | (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. | No |
| 10 | (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). | |
| | (b) If there is any change in the nature of business or profession, the particulars of such change. | |
| 11 | (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. | No. |
| | List of books of account maintained and the address at which the books of accounts are kept. | As per sch. I Ib |
| | (b) (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) | |
| | (c) List of books of account and nature of relevant documents examined. | As per sch. I Ic |
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) | No |
| 13 | (a) Method of accounting employed in the previous year. | Mercantile system |
| | (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. | No |
| | (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. | Not Applicable |

| Serial number | Particulars | Increase in profit (Rs.) | Decrease in profit (Rs.) |
|---------------|-------------|--------------------------|--------------------------|
|---------------|-------------|--------------------------|--------------------------|

- (d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2) No
- (e) If answer to (d) above is in the affirmative, give details of such adjustments

| | Increase in profit (Rs.) | Decrease in profit (Rs.) | Net Effect (Rs.) |
|--|---|---|--|
| ICDS I - Accounting Policies | | | |
| ICDS II - Valuation of Inventories | | | |
| ICDS III - Construction Contracts | | | |
| ICDS IV - Revenue Recognition | | | |
| ICDS V - Tangible Fixed Assets | | | |
| ICDS VI - Changes in Foreign Exchange Rates | | | Not Applicable |
| ICDS VII - Governments Grants | | | |
| ICDS VIII - Securities | | | |
| ICDS IX - Borrowing Costs | | | |
| ICDS X - Provisions, Contingent Liabilities and Contingent Assets | | | |
| Disclosure as per ICDS: | | | |
| ICDS I - Accounting Policies | | | |
| ICDS II - Valuation of Inventories | | | |
| (f) ICDS III - Construction Contracts | | | As per sch.13f |
| ICDS IV - Revenue Recognition | | | |
| ICDS V - Tangible Fixed Assets | | | |
| ICDS VII - Governments Grants | | | |
| ICDS IX - Borrowing Costs | | | |
| ICDS X - Provisions, Contingent Liabilities and Contingent Assets | | | |
| 14 | | | Lower of cost or net realisable value [Section 145A] |
| (a) Method of valuation of closing stock employed in the previous year. | | | |
| (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: | | | No |
| Sl. No. | Particulars | Increase in profit (Rs.) | Decrease in profit (Rs.) |
| 15 | Give the following particulars of the capital asset converted into stock-in-trade: - | | NIL |
| (a) | Description of capital asset; | | |
| (b) | Date of acquisition; | | |
| (c) | Cost of acquisition; | | |
| (d) | Amount at which the asset is converted into stock-in-trade. | | |
| 16 | Amounts not credited to the profit and loss account, being,- | | |
| (a) | the items falling within the scope of section 28; | | NIL |
| (b) | the pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned; | | NIL |
| (c) | escalation claims accepted during the previous year; | | NIL |
| (d) | any other item of income; | | NIL |
| (e) | capital receipt, if any. | | NIL |
| 17 | Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish: | | NIL |
| Details of property | Consideration received or accrued | Value adopted or assessed or assessable | |
| 18 | Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- | | As per sch.18 |
| (a) | Description of asset/block of assets. | | |
| (b) | Rate of depreciation. | | |

- (c) Actual cost or written down value, as the case may be.
- (ca) Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)
- (cb) Adjusted written down value
- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of—
 - (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
 - (ii) change in rate of exchange of currency, and
 - (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.

19 Amounts admissible under sections-

- a) 32AD, (b) 33AB, (c) 33ABA, (d) 35(1)(i), (e) 35(1)(ii), (f) 35(1)(ia), (g) 35(1)(iii), (h) 35(1)(iv), (i) 35(2AA), (j) 35(2AB), (k) 35ABA, (l) 35ABB, (m) 35AD, (n) 35CCA, (o) 35CCC, (p) 35CCD, (q) 35D, (r) 35DD, (s) 35DDA, (t) 35E:

NIL

Amount debited to profit and loss account

Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

20

- (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

NIL

As per sch.20b

| Serial number | Nature of fund | Sum received from employees | Due date for payment | The actual Amount paid | The actual date of payment to the concerned authorities |
|---------------|----------------|-----------------------------|----------------------|------------------------|---|
|---------------|----------------|-----------------------------|----------------------|------------------------|---|

21

- (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of -
 - Capital expenditure
 - Personal expenditure
 - Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party
 - Expenditure incurred at clubs being entrance fees and subscriptions
 - Expenditure incurred at clubs being cost for club services and facilities used
 - Expenditure by way of penalty or fine for violation of any law for the time being force
 - Expenditure by way of any other penalty or fine not covered above
 - Expenditure incurred for any purpose which is an offence or which is prohibited by law

As per sch.21a

- (b) Amounts inadmissible under section 40(a):-

- (i) as payment to non-resident referred to in sub-clause (i)

- (A) Details of payment on which tax is not deducted:

NIL

- (I) date of payment
- (II) amount of payment
- (III) nature of payment
- (IV) name and address of the payee

- (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

NIL

| | |
|---|----------------|
| (I) date of payment | |
| (II) amount of payment | |
| (III) nature of payment | |
| (IV) name and address of the payee | |
| (V) amount of tax deducted | |
| (ii) as payment referred to in sub-clause (ia) | |
| (A) Details of payment on which tax is not deducted: | NIL |
| (I) date of payment | |
| (II) amount of payment | |
| (III) nature of payment | |
| (IV) name and address of the payee | |
| (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. | NIL |
| (I) date of payment | |
| (II) amount of payment | |
| (III) nature of payment | |
| (IV) name and address of the payee | |
| (V) amount of tax deducted | |
| (VI) amount out of (V) deposited, if any | |
| (iii) as payment referred to in sub-clause (ib) | |
| Details of payment on which levy is not deducted: | NIL |
| (I) date of payment | |
| (A) (II) amount of payment | |
| (III) nature of payment | |
| (IV) name and address of the payee | |
| (B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. | NIL |
| (I) date of payment | |
| (II) amount of payment | |
| (III) nature of payment | |
| (IV) name and address of the payer | |
| (V) amount of levy deducted | |
| (VI) amount out of (V) deposited, if any | |
| (iv) under sub-clause (ic) [Wherever applicable] | NIL |
| (v) under sub-clause (iia) | NIL |
| (vi) under sub-clause (iib) | NIL |
| (vii) under sub-clause (iii) | NIL |
| (A) date of payment | |
| (B) amount of payment | |
| (C) name and address of the payee | |
| (viii) under sub-clause (iv) | NIL |
| (ix) under sub-clause (v) | NIL |
| (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; | As per sch.21c |
| (d) Disallowance/deemed income under section 40A(3): | |
| (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: | Yes |

| Serial number | Date of payment | Nature of payment | Amount | Name and Permanent Account Number or Aadhaar Number of the payee, if available | |
|---------------|---|-------------------|--------|--|----------------|
| (B) | On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); | | | | Yes |
| Serial number | Date of payment | Nature of payment | Amount | Name and Permanent Account Number or Aadhaar Number of the payee, if available | |
| (e) | provision for payment of gratuity not allowable under section 40A(7); | | | | NIL |
| (f) | any sum paid by the assessee as an employer not allowable under section 40A(9); | | | | NIL |
| (g) | particulars of any liability of a contingent nature; | | | | NIL |
| (h) | amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; | | | | NIL |
| (i) | amount inadmissible under the proviso to section 36(1)(iii) | | | | NIL |
| 22 | Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. | | | | NIL |
| 23 | Particulars of payments made to persons specified under section 40A (2)(b). | | | | As per sch.23 |
| 24 | Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC. | | | | NIL |
| 25 | Any amount of profit chargeable to tax under section 41 and computation thereof. | | | | NIL |
| 26 | In respect of any sum referred to in clauses (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:- | | | | NIL |
| (A) | pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was | | | | |
| (a) | paid during the previous year; | | | | |
| (b) | not paid during the previous year. | | | | |
| (B) | Was incurred in the previous year and was | | | | |
| (a) | paid on or before the due date for furnishing the return of income of the previous year under section 139(1); | | | | |
| (b) | not paid on or before the aforesaid date. | | | | |
| | (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) | | | | No |
| 27 | Amount of Central Value Added Tax credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/ Input Tax Credit(ITC) in the accounts. | | | | NIL |
| (a) | Particulars of income or expenditure of prior period credited or debited to the profit and loss account. | | | | NIL |
| (b) | | | | | |
| 28 | Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. | | | | Not Applicable |
| 29 | Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. | | | | Not Applicable |
| 29A | (a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(ix)? | | | | No |
| | (b) If yes, please furnish the following details: | | | | |
| (i) | Nature of income | | | | |
| (ii) | Amount thereof | | | | |

| | | |
|-----|---|--|
| 29B | <p>(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in section 56(2)(x)?</p> <p>(b) If yes, please furnish the following details:</p> <p>(i) Nature of income</p> <p>(ii) Amount (in Rs.) thereof</p> | No |
| 30 | <p>Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].</p> | NIL |
| 30A | <p>(a) Whether primary adjustment to transfer price, as referred to in section 92CE(1), has been made during the previous year?</p> <p>(b) If yes, please furnish the following details</p> <p>(i) Under which clause of section 92CE(1) primary adjustment is made?</p> <p>(ii) Amount (in Rs.) of primary adjustment</p> <p>(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of section 92CE(2)?</p> <p>(iv) If yes, whether the excess money has been repatriated within the prescribed time</p> <p>(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time</p> | No |
| 30B | <p>(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in section 94B(1)?</p> <p>(b) If yes, please furnish the following details:</p> <p>(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred</p> <p>(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)</p> <p>(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above</p> <p>(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B</p> <p>(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B</p> | Not Applicable |
| 30C | <p>(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year?</p> <p>(b) If yes, please specify:-</p> <p>(i) Nature of the impermissible avoidance arrangement:</p> <p>(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:</p> | This clause is kept in abeyance till 31-Mar-2021 |
| 31 | <p>(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:</p> <p>(i) name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the lender or depositor;</p> <p>(ii) amount of loan or deposit taken or accepted;</p> <p>(iii) whether the loan or deposit was squared up during the previous year;</p> <p>(iv) maximum amount outstanding in the account at any time during the previous year;</p> <p>(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p> | NIL |

| | | |
|------|--|-----|
| | Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: | NIL |
| (b) | <p>name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the person from whom specified sum is received;</p> <p>amount of specified sum taken or accepted;</p> <p>whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;</p> <p>in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.</p> | |
| | (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.) | |
| (ba) | <p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:</p> <p>Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>Nature of transaction;</p> <p>Amount of receipt (in Rs.);</p> <p>Date of receipt;</p> | NIL |
| (bb) | <p>Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;</p> <p>Amount of receipt (in Rs.);</p> | NIL |
| (bc) | <p>Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:</p> <p>Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>Nature of transaction;</p> <p>Amount of payment (in Rs.);</p> <p>Date of payment;</p> | NIL |
| (bd) | <p>Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:</p> <p>Name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;</p> <p>Amount of payment (in Rs.);</p> | NIL |
| | (Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3 rd July, 2017) | |

- (c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year NIL
- name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payee;
 - amount of the repayment;
 - maximum amount outstanding in the account at any time during the previous year;
 - whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
 - in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
- (d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year NIL
- name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;
 - Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.
- (e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:— NIL
- name, address and Permanent Account Number or Aadhaar Number (if available with the assessee) of the payer;
 - Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.
- (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).
- 32 (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: NIL

| SI No | Assessee Year | Nature of loss/allowan ce (in rupees) | Amount as returned (in rupees)^ | All losses/ allowance s not allowed under section 115BAA | Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA | Amount as assessed (give reference to relevant order) | Remarks |
|-------|------------------|--|---|--|---|---|---------|
|-------|------------------|--|---|--|---|---|---------|

[^]If the assessed depreciation is less and no appeal pending then take assessed.

- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 Not Applicable
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. NIL
- (d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. NIL
- (e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. NA

| 33 | <p>Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).</p> <p>Section under which deduction is claimed</p> <p>Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.</p> | NIL | | | | | | | | | | |
|---|--|---|---|---|----------------------------------|---|--|----------------------|--|--|--|----------------------|
| 34 | <p>Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:</p> <p>(a)</p> <ol style="list-style-type: none"> 1 Tax deduction and collection Account Number (TAN) 2 Section 3 Nature of payment 4 Total amount of payment or receipt of the nature specified in column (3) 5 Total amount on which tax was required to be deducted or collected out of (4) 6 Total amount on which tax was deducted or collected at specified rate out of (5) 7 Amount of tax deducted or collected out of (6) 8 Total amount on which tax was deducted or collected at less than specified rate out of (5) 9 Amount of tax deducted or collected on (8) 10 Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) | Yes. As per sch. 34a | | | | | | | | | | |
| (b) | <p>Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:</p> <table border="1" data-bbox="162 851 1218 1097"> <thead> <tr> <th data-bbox="162 918 373 1030">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="373 918 487 1030">Type of Form</th> <th data-bbox="487 918 617 1030">Due date for furnishing</th> <th data-bbox="617 918 779 1030">Date of furnishing, if furnished</th> <th data-bbox="779 851 1218 1097">Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported. | | | | | | Yes. As per sch. 34b |
| Tax deduction and collection Account Number (TAN) | Type of Form | Due date for furnishing | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported. | | | | | | | | |
| | | | | | | | | | | | | |
| (c) | <p>Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:</p> <table border="1" data-bbox="162 1164 1218 1299"> <thead> <tr> <th data-bbox="162 1187 535 1254">Tax deduction and collection Account Number (TAN)</th> <th data-bbox="535 1164 828 1299">Amount of interest under section 201(1A)/206C(7) is payable</th> <th data-bbox="828 1164 1218 1299">Amount paid out of column (2) along with date of payment.</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) along with date of payment. | | | | Yes. As per sch. 34c | | | | |
| Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount paid out of column (2) along with date of payment. | | | | | | | | | | |
| | | | | | | | | | | | | |
| 35 | <p>(a) In the case of a trading concern, give quantitative details of principal items of goods traded:</p> <ol style="list-style-type: none"> (i) opening Stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing Stock; (v) shortage/excess, if any. <p>(b) In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:</p> <p>A Raw materials :</p> <ol style="list-style-type: none"> (i) opening stock; (ii) Purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) yield of finished products; (vii) percentage of yield; (viii) shortage/excess, if any. <p>B Finished products/By-products :</p> <ol style="list-style-type: none"> (i) opening stock; | <p>Not Applicable</p> <p>Not Applicable</p> <p>Not Applicable</p> | | | | | | | | | | |

| | | |
|-----|--|--|
| | (ii) purchases during the previous year; | |
| | (iii) quantity manufactured during the previous year; | |
| | (iv) sales during the previous year; | |
| | (v) closing stock; | |
| | (vi) shortage/excess, if any. | |
| 36 | In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: - | Not Applicable |
| | (a) total amount of distributed profits; | |
| | (b) amount of reduction as referred to in section 115-O(1A)(i); | |
| | (c) amount of reduction as referred to in section 115-O(1A)(ii); | |
| | (d) total tax paid thereon; | |
| | (e) dates of payment with amounts. | |
| 36A | Whether the assessee has received any amount in the nature of dividend as referred to in section 2(22)(e)? | No |
| | (b) If yes, please furnish the following details: | |
| | (i) Amount received (in Rs.) | NIL |
| | (ii) Date of receipt | |
| 37 | Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. | NA |
| 38 | Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. | NA |
| 39 | Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. | NA |
| 40 | Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: | As per sch.40 |
| | 1. Total turnover of the assessee | |
| | 2. Gross profit/turnover | |
| | 3. Net profit/turnover | |
| | 4. Stock-in-trade/turnover | |
| | 5. Material Consumed/finished goods produced | |
| | (The details required to be furnished for principal items of goods traded or manufactured or services rendered) | |
| 41 | Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. | NIL |
| 42 | (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? | No |
| | (b) If yes, please furnish: | NIL |
| | Income-tax Department Reporting Entity Identification Number | Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/transactions which are not reported. |
| | Type of Form | |
| | Due date for furnishing | |
| | Date of furnishing | |
| 43 | (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in section 286(2) | No |
| | (b) if yes, please furnish the following details: | |
| | (i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity | |
| | (ii) Name of parent entity | |
| | (iii) Name of alternate reporting entity (if applicable) | |
| | (iv) Date of furnishing of report | |

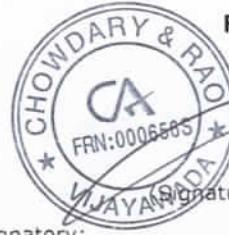
(c) if not due, Expected date of filing

44 Break-up of total expenditure of entities registered or not registered under the GST:

| Total amount of Expenditure incurred during the year | Expenditure in respect of entities registered under GST | | | | Expenditure relating to entities not registered under GST |
|--|---|---|---------------------------------------|--------------------------------------|---|
| | Relating to goods or services exempt from GST | Relating to Entities falling under composition scheme | Relating to other registered entities | Total payment to registered entities | |

This clause is kept in abeyance till 31-Mar-2021

Place: VIJAYAWADA
Date: 15-02-2021



For Chowdary and Rao

Name of the signatory:

C.T. CHOWDARY

Partner, M. No. 027237

Firm reg. No. 0000656S

Full Address : 36-11-7, MOGAL RAJPURAM, VIJAYAWADA
520010 Andhra Pradesh

4: Indirect tax Reg. Numbers

| Indirect Tax law details | Reg. No. |
|---------------------------|-------------------|
| 1 GST Act- Andhra pradesh | 37 AAFFL7365J 2ZT |
| 2 GST Act- Karnataka | 29 AAFFL7365J 1ZR |
| 3 GST Act- Telangana | 36 AAFFL7365J 1ZW |
| 4 GST Act- Madhya Pradesh | 23 AAFFL7365J 1Z3 |

9a: Details of profit sharing ratio

| Name | Profit share % |
|-----------------------------|----------------|
| 1 Adusumilli Venkta Ramarao | 66 |
| 2 Adusumilli Bhavani Prasad | 34 |
| Total | 100 |

10: Details of business \ profession

| Sector | Sub-Sector | Code | Particulars of change |
|----------------|--|-------|-----------------------|
| 1 Construction | Building of complete constructions or parts- civil contractors | 06002 | No Change |

11b: Books maintained

| | Address |
|-------------|---|
| 1 Bank book | 54-18-27/a, lic colony, Vijayawada-520008, Andhra pradesh |
| 2 Cash book | -do- |
| 3 Journal | -do- |
| 4 Cash book | Near water tank, mig 448, chandapura, Bangalore-560099, Karnataka |
| 5 Cash book | 5/12/75, mangapuram colony, Hyderabad-500040, Telangana |

11c: Books / documents examined

- 1 Bank book
- 2 Cash book
- 3 Journal
- 4 Ledger
- 5 Purchase register
- 6 Sales register
- 7 Stock register
- 8 Bank Statement of Accounts
- 9 Accounting Vouchers and Other Supporting Evidences

13f: Disclosure as per ICDS

| ICDS | | Disclosure |
|------|---|---|
| 1 | ICDS I - Accounting Policies | Financial Statements are prepared on accrual basis and under the historical cost convention. The accounting policies, in all material respects, have been consistently applied by the firm and are consistent with those used in the previous year. |
| 2 | ICDS II - Valuation of Inventories | Inventories are valued at cost or market value whichever is lower. |
| 3 | ICDS III - Construction Contracts | Work-in-progress is valued at cost |
| 4 | ICDS IV - Revenue Recognition | Revenue is recognized , when bills raised on percentage completion method. Work in Process is valued at cost. Cost includes materials, Labour and other direct expenses incurred up to 31st march |
| 5 | ICDS V - Tangible Fixed Assets | Depreciation have been provided on written down value method at rates specified in Income Tax Act. |
| 6 | ICDS IX - Borrowing Costs | Borrowing costs attributable to qualifying asset were capitalized |
| 7 | ICDS X - Provisions, Contingent Liabilities and Contingent Assets | All known liabilities provided for. Contingent liabilities and contingent assets are not recognised. |

18 (i): Depreciation allowable under the Act

| Block of Assets | Rate | W.D.V. as on | Adjustment made to the W.D.V. under section 115BAA | Adjusted W.D.V. | Additions up to 4.10.19 | Additions after 4.10.19 | Additions not put to use during the year | Deletion | Total | Depreciation | W.D.V. as on |
|--|------|---------------------|--|---------------------|-------------------------|-------------------------|--|----------|---------------------|--------------------|---------------------|
| | | 01.04.19 | | | | | | | | | 31.03.2020 |
| 4- Furniture, electrical fittings | 10% | 15,37,440 | | 15,37,440 | 3,09,500 | NIL | NIL | NIL | 18,46,940 | 1,84,694 | 16,62,246 |
| 5- Plant, machinery, cars | 15% | 14,64,30,312 | NIL | 14,64,30,312 | 4,95,36,396 | 5,49,936 | NIL | NIL | 19,65,16,644 | 2,94,36,251 | 16,70,80,393 |
| 9- Computer, Energy saving devices, etc. | 40% | 5,59,300 | NIL | 5,59,300 | 3,96,205 | 16,500 | NIL | NIL | 9,72,005 | 3,85,502 | 5,86,503 |
| Total | | 14,85,27,052 | 0 | 14,85,27,052 | 5,02,45 | 5,66,436 | 0 | 0 | 19,93,35,589 | 3,00,06,447 | 16,93,29,142 |

18 (ii): Details of Additions to Fixed Assets

| Block of Assets | Amount | Date of purchase | Date put to use | Adjustments, if any |
|--|-------------|------------------|-----------------|---------------------|
| 4- Furniture, electrical fittings | 3,09,500 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 1,27,365 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 8,11,240 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 51,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 16,388 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 2,34,447 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 5,08,212 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 3,28,068 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 10,00,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 19,86,800 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 39,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 81,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 1,03,812 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 6,81,226 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 7,96,011 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 7,96,216 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 8,00,011 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 6,66,714 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 6,66,714 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 6,80,191 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 15,72,282 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 26,06,849 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 22,07,332 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 41,93,612 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 5,32,621 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 1,37,69,653 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 4,05,841 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 35,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 13,00,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 82,031 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 41,100 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 24,500 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 1,13,00,685 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 7,39,401 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 45,000 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 46,800 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 16,800 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 16,505 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 2,02,774 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 23,195 | 30-Sep-2019 | 30-Sep-2019 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 21,186 | 30-Mar-2020 | 30-Mar-2020 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 56,946 | 30-Mar-2020 | 30-Mar-2020 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 4,60,000 | 30-Mar-2020 | 30-Mar-2020 | |
| 5- Cars(up to 22-8-19), Plant, machinery | 8,661 | 30-Mar-2020 | 30-Mar-2020 | |

| | | | |
|--|--------------------|-------------|-------------|
| 5- Cars(up to 22-8-19), Plant, machinery | 3,143 | 30-Mar-2020 | 30-Mar-2020 |
| Total of block 5 | 5,00,86,332 | | |
| 9- Computer, Energy saving devices, etc. | 13,720 | 30-Sep-2019 | 30-Sep-2019 |
| 9- Computer, Energy saving devices, etc. | 49,576 | 30-Sep-2019 | 30-Sep-2019 |
| 9- Computer, Energy saving devices, etc. | 20,339 | 30-Sep-2019 | 30-Sep-2019 |
| 9- Computer, Energy saving devices, etc. | 3,12,570 | 30-Sep-2019 | 30-Sep-2019 |
| 9- Computer, Energy saving devices, etc. | 16,500 | 30-Mar-2020 | 30-Mar-2020 |
| Total of block 9 | 4,12,705 | | |
| Grand Total | 5,08,08,537 | | |

20b: Employees' contributions to welfare funds u/s 36(1)(va)

| Nature of fund - EPF | | Sum received from employees | Due date for payment | The actual Amount paid | The actual date of payment to the concerned authorities |
|----------------------|-----|-----------------------------|----------------------|------------------------|---|
| 1 | EPF | 86,757 | 15-May-2019 | 86,757 | 15-May-2019 |
| 2 | EPF | 91,828 | 15-Jun-2019 | 91,828 | 14-Jun-2019 |
| 3 | EPF | 93,648 | 15-Jul-2019 | 93,648 | 15-Jul-2019 |
| 4 | EPF | 1,13,241 | 15-Aug-2019 | 1,13,241 | 14-Aug-2019 |
| 5 | EPF | 1,07,189 | 16-Sep-2019 | 1,07,189 | 14-Sep-2019 |
| 6 | EPF | 1,03,809 | 15-Oct-2019 | 1,03,809 | 14-Oct-2019 |
| 7 | EPF | 1,21,845 | 15-Nov-2019 | 1,21,845 | 14-Nov-2019 |
| 8 | EPF | 1,15,052 | 16-Dec-2019 | 1,15,052 | 24-Dec-2019 |
| 9 | EPF | 1,09,206 | 15-Jan-2020 | 1,09,206 | 05-Feb-2020 |
| 10 | EPF | 1,03,327 | 15-Feb-2020 | 1,03,327 | 15-Feb-2020 |
| 11 | EPF | 1,04,193 | 16-Mar-2020 | 1,04,193 | 13-Mar-2020 |
| 12 | EPF | 1,03,404 | 15-May-2020 | 1,03,404 | 29-May-2020 |
| Total | | 12,53,499 | | 12,53,499 | |

| Nature of fund -ESI | | Sum received from employees | Due date for payment | The actual Amount paid | The actual date of payment to the concerned authorities |
|---------------------|-----|-----------------------------|----------------------|------------------------|---|
| 1 | ESI | 10,271 | 15-May-2019 | 10,271 | 15-May-2019 |
| 2 | ESI | 11,136 | 15-Jun-2019 | 11,136 | 14-Jun-2019 |
| 3 | ESI | 11,106 | 15-Jul-2019 | 11,106 | 15-Jul-2019 |
| 4 | ESI | 5,877 | 15-Aug-2019 | 5,877 | 14-Aug-2019 |
| 5 | ESI | 5,598 | 16-Sep-2019 | 5,598 | 14-Sep-2019 |
| 6 | ESI | 5,213 | 15-Oct-2019 | 5,213 | 15-Oct-2019 |
| 7 | ESI | 5,316 | 15-Nov-2019 | 5,316 | 14-Nov-2019 |
| 8 | ESI | 6,304 | 16-Dec-2019 | 6,304 | 16-Dec-2019 |
| 9 | ESI | 5,847 | 15-Jan-2020 | 5,847 | 21-Jan-2020 |
| 10 | ESI | 5,217 | 15-Feb-2020 | 5,217 | 17-Feb-2020 |
| 11 | ESI | 5,199 | 15-May-2020 | 5,199 | 13-Mar-2020 |
| 12 | ESI | 2,253 | 15-May-2020 | 2,253 | 29-May-2020 |
| Total | | 79,337 | | 79,337 | |

21a: Details of amounts debited to the profit and loss account

| Sl. No. | Particulars | Amount in Rs. |
|---------|--|---------------|
| | Capital expenditure | |
| | Personal expenditure | |
| | Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party | |
| | Expenditure incurred at clubs being entrance fees and subscriptions | |
| | Expenditure incurred at clubs being cost for club services and facilities used | |

Expenditure by way of penalty or fine for violation of any law for the time being force

Expenditure by way of any other penalty or fine not covered above

| | | |
|---|----------------------|-----------------|
| 1 | Gst Late Fee | 61,573 |
| 2 | TDS Late Filling Fee | 30,200 |
| 3 | Vat Penalty | 38,776 |
| | Total | 1,30,549 |

Expenditure incurred for any purpose which is an offence or which is prohibited by law

21c: Inadmissible expenses u/s 40(b)/40(ba)

| Particulars | Section | Amount Debited to P/L A/C | Admissible Amount | Inadmissible Amount | Remarks |
|--------------|---------|---------------------------|-------------------|---------------------|---|
| Interest | 40(b) | 1,45,49,952 | 1,45,49,952 | NIL | 14549952 (Interest debited in P & L A/c) less 14549952 (Interest allowable u/s 40b) |
| Remuneration | 40(b) | 1,32,00,000 | 1,32,00,000 | NIL | 13200000 (Remuneration debited in P & L A/c) less 13200000 (Remuneration allowable u/s 40b) |

23: Payments to specified persons u/s 40A(2)(b)

| Name | Amount | Relation | PAN | Nature of Transaction |
|-------------------------------|--------------------|----------------------|--------------|--------------------------|
| 1 Adusumilli Venkata Rama Rao | 72,00,000 | Managing Partner | AFFPA 7799 J | Remuneration to partners |
| 2 Adusumilli Bhavani Prasad | 60,00,000 | Partner | AFBPA 4933 J | Remuneration to partners |
| 3 Adusumilli Venkata Rama Rao | 1,22,80,346 | Managing Partner | AFFPA 7799 J | Interest on Capital |
| 4 Adusumilli Bhavani Prasad | 22,69,606 | Partner | AFBPA 4933 J | Interest on Capital |
| 5 Adusumilli Jitin Sai | 3,60,000 | Managing Partner Son | | Salary |
| Total | 2,81,09,952 | | | |

34a: Deduction or collection of tax as per the provisions of Chapter XVII-B or Chapter XVII-BB

| Tax deduction and collection Account Number (TAN) | Section | Nature of payment | Total amount of payment or receipt of the nature specified in column (3) | Total amount on which tax was required to be deducted or collected out of (4) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or collected out of (6) | Amount of tax deducted or collected on (8) | Total amount on which tax was deducted or collected at specified rate out of (5) | Amount of tax deducted or deposited to the credit of the Central Government out of (6) and (8) |
|---|----------------|-------------------|--|---|--|--|--|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (9) | (8) | (10) |
| 1 | HYDL036 81G | 192 | Salaries | 49,21,067 | 49,21,067 | 2,86,292 | NIL | NIL | NIL |
| 2 | HYDL036 81G | 194A | Interest other than interest on securities | 68,52,965 | 68,52,965 | 6,85,297 | NIL | NIL | 2,59,005 |
| 3 | HYDL036 81G | 194C | Payment to contractors | 45,45,53,260 | 45,45,53,260 | 49,50,375 | NIL | NIL | 25,84,284 |
| 4 | HYDL036 81G | 194I (a) | Rent on plant & machinery | 4,80,25,373 | 4,80,25,373 | 9,60,507 | NIL | NIL | 5,96,093 |
| 5 | HYDL036 81G | 194I (b) | Rent on land buildings furniture etc. | 13,82,700 | 13,82,700 | 1,38,270 | NIL | NIL | NIL |
| 6 | HYDL036 81G | 194J | Professional or technical fee | 26,11,772 | 26,11,772 | 2,61,177 | NIL | NIL | 2,41,177 |
| 7 | HYDL036 81G | 194H | Commission or brokerage | 3,50,000 | 3,50,000 | 17,500 | NIL | NIL | NIL |
| 8 | HYDL036 81G | 195 | Payment of other sums chargeable to tax | 1,24,748 | 1,24,748 | 25,947 | NIL | NIL | NIL |
| Total | | | 51,88,21,885 | 51,88,21,885 | 51,88,21,885 | 73,25,365 | 0 | 0 | 36,80,559 |

34b: TDS/TCS returns

| Tax deduction and collection Account Number (TAN) | Type of Form | Due date | Date of furnishing, if furnished | Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of details/transactions which are not reported. |
|---|--------------|-------------|----------------------------------|---|
| HYDL03681G | 24Q | 31-Jul-2019 | 29-Oct-2020 | |
| HYDL03681G | 24Q | 31-Oct-2019 | 29-Oct-2020 | |
| HYDL03681G | 24Q | 31-Jan-2020 | 29-Oct-2020 | |
| HYDL03681G | 24Q | 31-Jul-2020 | 29-Oct-2020 | |
| HYDL03681G | 26Q | 31-Jul-2019 | 29-Oct-2020 | |
| HYDL03681G | 26Q | 31-Oct-2019 | 29-Oct-2020 | |
| HYDL03681G | 26Q | 31-Jan-2020 | 29-Oct-2020 | |
| HYDL03681G | 26Q | 31-Jul-2020 | 29-Oct-2020 | |
| HYDL03681G | 27Q | 31-Jul-2019 | 03-Jul-2019 | |
| HYDL03681G | 27Q | 31-Oct-2019 | 03-Mar-2021 | |

34c: interest under section 201(1A) or section 206C(7).

| | Tax deduction and collection Account Number (TAN) | Amount of interest | Amount paid out of column (2) | Date of payment |
|----|---|--------------------|-------------------------------|-----------------|
| 1 | HYDL 03681 G | 60 | 60 | 28-Oct-2020 |
| 2 | HYDL 03681 G | 46,613 | 46,613 | 15-Feb-2021 |
| 3 | HYDL 03681 G | 535 | 535 | 26-Oct-2020 |
| 4 | HYDL 03681 G | 7,421 | 7,421 | 26-Oct-2020 |
| 5 | HYDL 03681 G | 2,025 | 2,025 | 26-Oct-2020 |
| 6 | HYDL 03681 G | 11,822 | 11,822 | 26-Oct-2020 |
| 7 | HYDL 03681 G | 8,019 | 8,019 | 26-Oct-2020 |
| 8 | HYDL 03681 G | 6,600 | 6,600 | 04-Jan-2021 |
| 9 | HYDL 03681 G | 2,81,972 | 2,81,972 | 15-Feb-2021 |
| 10 | HYDL 03681 G | 83,622 | 83,622 | 15-Feb-2021 |
| 11 | HYDL 03681 G | 623 | 623 | 15-Feb-2021 |
| 12 | HYDL 03681 G | 5,791 | 5,791 | 15-Feb-2021 |
| 13 | HYDL 03681 G | 1,56,869 | 1,56,869 | 15-Feb-2021 |
| 14 | HYDL 03681 G | 19,965 | 19,965 | 19-Feb-2021 |
| 15 | HYDL 03681 G | 2,25,230 | 2,25,230 | 19-Feb-2021 |
| 16 | HYDL 03681 G | 307 | 307 | 26-Oct-2020 |
| 17 | HYDL 03681 G | 7,902 | 7,902 | 26-Oct-2020 |
| 18 | HYDL 03681 G | 1,688 | 1,688 | 26-Oct-2020 |
| 19 | HYDL 03681 G | 10,178 | 10,178 | 26-Oct-2020 |
| 20 | HYDL 03681 G | 5,511 | 5,511 | 26-Oct-2020 |
| 21 | HYDL 03681 G | 21,735 | 21,735 | 06-Jan-2021 |
| 22 | HYDL 03681 G | 1,34,485 | 1,34,485 | 15-Feb-2021 |

Schedules to Form 3CD - M/s. Lotus Construction Corporation - A.Y. 2020-21

| | | | | |
|---|--------------|----------|----------|-------------|
| 2 | HYDL 03681 G | 13,351 | 13,351 | 15-Feb-2021 |
| 3 | | | | |
| 2 | HYDL 03681 G | 58,683 | 58,683 | 15-Feb-2021 |
| 4 | | | | |
| 2 | HYDL 03681 G | 1,658 | 1,658 | 15-Feb-2021 |
| 5 | | | | |
| 2 | HYDL 03681 G | 19,871 | 19,871 | 15-Feb-2021 |
| 6 | | | | |
| 2 | HYDL 03681 G | 1,273 | 1,273 | 19-Feb-2021 |
| 7 | | | | |
| 2 | HYDL 03681 G | 2,22,409 | 2,22,409 | 19-Feb-2021 |
| 8 | | | | |
| 2 | HYDL 03681 G | 3,861 | 3,861 | 26-Oct-2020 |
| 9 | | | | |
| 3 | HYDL 03681 G | 1,350 | 1,350 | 26-Oct-2020 |
| 0 | | | | |
| 3 | HYDL 03681 G | 9,243 | 9,243 | 26-Oct-2020 |
| 1 | | | | |
| 3 | HYDL 03681 G | 6,346 | 6,346 | 26-Oct-2020 |
| 2 | | | | |
| 3 | HYDL 03681 G | 18,898 | 18,898 | 15-Feb-2021 |
| 3 | | | | |
| 3 | HYDL 03681 G | 4,348 | 4,348 | 15-Feb-2021 |
| 4 | | | | |
| 3 | HYDL 03681 G | 56,798 | 56,798 | 15-Feb-2021 |
| 5 | | | | |
| 3 | HYDL 03681 G | 13,494 | 13,494 | 15-Feb-2021 |
| 6 | | | | |
| 3 | HYDL 03681 G | 8,383 | 8,383 | 15-Feb-2021 |
| 7 | | | | |
| 3 | HYDL 03681 G | 386 | 386 | 19-Feb-2021 |
| 8 | | | | |
| 3 | HYDL 03681 G | 63,717 | 63,717 | 19-Feb-2021 |
| 9 | | | | |
| 4 | HYDL 03681 G | 3,260 | 3,260 | 26-Oct-2020 |
| 0 | | | | |
| 4 | HYDL 03681 G | 51,155 | 51,155 | 26-Oct-2020 |
| 1 | | | | |
| 4 | HYDL 03681 G | 4,290 | 4,290 | 26-Oct-2020 |
| 2 | | | | |
| 4 | HYDL 03681 G | 12,436 | 12,436 | 26-Oct-2020 |
| 3 | | | | |
| 4 | HYDL 03681 G | 1,013 | 1,013 | 26-Oct-2020 |
| 4 | | | | |
| 4 | HYDL 03681 G | 6,600 | 6,600 | 04-Jan-2021 |
| 5 | | | | |
| 4 | HYDL 03681 G | 21,735 | 21,735 | 04-Jan-2021 |
| 6 | | | | |
| 4 | HYDL 03681 G | 75,938 | 75,938 | 15-Feb-2021 |
| 7 | | | | |
| 4 | HYDL 03681 G | 1,498 | 1,498 | 15-Feb-2021 |
| 8 | | | | |
| 4 | HYDL 03681 G | 4,966 | 4,966 | 15-Feb-2021 |
| 9 | | | | |
| 5 | HYDL 03681 G | 25,896 | 25,896 | 15-Feb-2021 |
| 0 | | | | |
| 5 | HYDL 03681 G | 4,826 | 4,826 | 15-Feb-2021 |
| 1 | | | | |
| 5 | HYDL 03681 G | 46,613 | 46,613 | 15-Feb-2021 |
| 2 | | | | |
| 5 | HYDL 03681 G | 12,423 | 12,423 | 19-Feb-2021 |
| 3 | | | | |

| | | | | |
|---|--------------|------------------|------------------|-------------|
| 5 | HYDL 03681 G | 1,44,302 | 1,44,302 | 19-Feb-2021 |
| 4 | | | | |
| 5 | HYDL 03681 G | 2,150 | 2,150 | 19-Feb-2021 |
| 5 | | | | |
| | Total | 19,62,143 | 19,62,143 | |

40: Accounting Ratios

| | Current year amount | Ratio to turnover (%) | Last year amount | Last year % |
|---------------------------------------|---------------------|-----------------------|------------------|-------------|
| 1 Total turnover of the assessee | 89,86,97,792 | | 111,93,16,566 | |
| 2 Gross profit/turnover | 18,22,08,156 | 20.27 | 17,87,08,140 | 15.97 |
| 3 Net profit/turnover | 4,76,28,320 | 5.3 | 7,32,94,098 | 6.55 |
| 4 Stock-in-trade/turnover | NIL | NIL | NIL | NIL |
| 5 Material consumed to Finished goods | | NIL | | NIL |
| Material consumed | NIL | | NIL | |
| Finished goods produced | NIL | | NIL | |

Place VIJAYAWADA
Date: 15-02-2021



For Chowdary and Rao

C.T. CHOWDARY
Partner, M. No. 027237
Firm reg. No. 000656S

Lotus Construction Corporation Tax Audit for the year 2019-20

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