

SRA OSS INDIA PRIVATE LIMITED

Registered Office: 8-2-5 to 8-2-12,Ravula Residency,Panjagutta,Hyderanad-500082

CIN : U72200TG2006PTC050864

Balance sheet as on 31st March'2024

(Amount in Lakhs.)

Particulars	Notes	Figures as at the end of current reporting period -31.03.2024	Figures as at the end of previous reporting period -31.03.2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2	1.00	1.00
(b) Reserves and surplus	3	(34.83)	(61.72)
(3) Non-Current Liabilities			
(a) Deferred tax liabilities (Net)	4	2.15	2.04
(4) Current Liabilities			
(a) Long-term borrowings	5	102.65	102.65
(b) Trade payables	6	5.25	3.35
(c) Short-term provisions	7	18.45	17.76
TOTAL		94.68	65.08
II. ASSETS			
(1) Non-current assets			
(a) Property Plant & Equipment	8		
(i) Property Plant & Equipment		2.53	2.53
(2) Current assets			
(a) Trade receivables	9	59.50	51.29
(b) Cash and bank balances	10	20.87	3.79
(c) Short-term loans and advances	11	11.78	7.47
TOTAL		94.68	65.08
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1		

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

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




V.L.NARASIMHA RAO

Partner

M.No.214251

UDIN : 214251BKCHQA4672

Place : Hyderabad

Date: 19-07-2024

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



K. Nirmala
Director
(DIN:00176110)

R.V.Chakrapani
Director
(DIN : 00576037)



SRA OSS INDIA PRIVATE LIMITED

Registered Office: 8-2-5 to 8-2-12,Ravula Residency,Panjagutta,Hyderanad-500082

CIN : U72200TG2006PTC050864

Profit and loss statement for the year ended 31st March'2024

(Amount in Lakhs.)

Particulars	Notes	Figures for the current reporting period ended 31.03.2024	Figures as at the end of previous reporting period -31.03.2023
I. Revenue from operations	13	108.35	86.08
II. Other Income	14	-	-
III. Total Revenue (I +II)		108.35	86.08
IV. Expenses:			
Employee benefits expense	15	69.24	52.99
Depreciation and amortization expense	8	-	-
Other expenses	16	4.44	5.84
Total Expenses		73.68	58.83
V. Profit before exceptional and extraordinary items and tax (III - IV)		34.67	27.25
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		34.67	27.25
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		34.67	27.25
X. Tax expense:			
(1) Current tax		7.66	4.65
(2) Deferred tax		(0.11)	-
(3) Preior Period Taxes		-	-
XI. Profit/(Loss) for the period from continuing operations (IX-X)		26.89	22.60
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		26.89	22.60
XVI. Earning per equity share:			
(1) Basic		268.91	225.98
(2) Diluted		268.91	225.98
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	1&2		

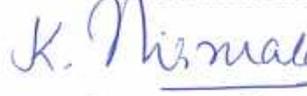
The Schedules referred to above form an integral part of the Statement of Profit and Loss Account.

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




V.L.NARASIMHA RAO
Partner
M.No.214251
UDIN : 214251BKCHQA4672
Place : Hyderabad
Date: 19-07-2024

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




K. Nirmala
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(DIN : 00576037)



SRA OSS INDIA PRIVATE LIMITED

Registered Office: 8-2-5 to 8-2-12, Ravula Residency, Panjagutta, Hyderabad-500082

CIN : U72200TG2006PTC050864

Cash Flow Statement for the Year ended March 31, 2024

		Amount in lakhs	
		Year ended March 31, 2024	Year ended March 31, 2023
A.	CASH FLOW FROM OPERATIVE ACTIVITIES		
	Net Profit before Tax	34.67	27.25
	Adjustments for		
	Depreciation	-	-
	Profit on sale of Fixed Assets	-	-
	Operating Profit before Working Capital Changes	34.67	27.25
	Adjustments for changes in		
	Increase/Decrease in Receivables	(8.21)	(29.28)
	Increase/Decrease in Other Current Assets	(4.30)	(0.59)
	Increase/Decrease in Current Liabilities	2.59	6.06
	Net Cash (used) generated in operating activities	24.75	3.44
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets (Net of deletions)	-	-
	Income tax	(7.66)	(4.65)
	Net Cash used in Investing Activities	(7.66)	(4.65)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	New Term Loan Received		
	Repayment of Long Term Loan		
	Investments	-	-
	Net cash from Financing Activities		
	Net change in cash and cash equivalents (A+B+C)	17.08	(1.21)
	Cash and Cash Equivalents as at April 1 (Opening Balance)	3.79	5.00
	Cash and Cash Equivalents as at March 31, (Closing Balance)	20.87	3.79
	NET CASH FLOW	17.08	(1.21)

Notes:

1 The Cash Flow statement is prepared in accordance with the indirect method stated in Accounting Standard 3 on Cash Flow Statements and presents the cash flows by operating, investing, and financing activities

2 Cash and Cash Equivalents consist of cash and bank balances.

3 Figures in bracket represents cash outflows

As per our report of even date attached

For P R Datla & Co
Chartered Accountants
Firm Regd.No.0060675

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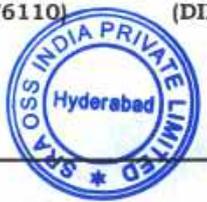
V.L.NARASIMHA RAO
Partner
M.No.214251



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

[Signature] *[Signature]*

(K.Nirmala) **R.V.Chakrapani**
Managing Director Director
(DIN:00176110) (DIN : 00576037)



Place: Hyderabad
Date : 19-07-2024

SRA OSS INDIA PRIVATE LIMITED

Registered Office: 8-2-5 to 8-2-12, Ravula Residency, Panjagutta, Hyderabad-500082

Notes to Financial Statements for the year ended 31 March 2024

2 SHARE CAPITAL

Amount in Lakhs.

Particulars		2023-24	2022-23	
a) Authorized Share Capital 500000 Equity Shares of Rs 10 each		50.00	50.00	
Total		50.00	50.00	
b) Issued Capital, Subscribed & Fully Paid up 10000 Equity Shares of Rs 10 each		1.00	1.00	
Total		1.00	1.00	
c) Reconciliation of shares outstanding at the beginning and at the end of the reporting period				
Equity Shares	2023-24		2022-23	
	Number	Value	Number	Value
Shares outstanding at the beginning of the year	0.10	1.00	0.10	1.00
Shares outstanding at the year end	0.10	1.00	0.10	1.00
d) Details of the Shareholders holding more than 5% shares in the company				
Name of the Equity Share Holder	2023-24		2022-23	
	Number of shares held	% of share holding	Number of shares held	% of share holding
K.Nirmala	0.05	50%	0.05	50%
R.V.Chakrapani	0.05	50%	0.05	50%

3 RESERVES AND SURPLUS

Amount in Lakhs.

Particulars		2023-24	2022-23
(a) Profit and Loss Account			
Opening Balance		(61.72)	(84.3)
(+/-) Net profit/(Net Loss) for the current year		26.89	22.60
(-) Depreciation adjustment		-	-
Closing Balance		(34.83)	(61.72)
RESERVES AND SURPLUS TOTAL		(34.83)	(61.72)

4 DEFERRED TAX LIABILITIES (NET)

Amount in Lakhs.

Particulars		2023-24	2022-23
Deffered Tax Liability		2.15	2.04
Total		2.15	2.04

5 LONG TERM BORROWINGS

Amount in Lakhs.

Particulars		2023-24	2022-23
a) Loans and advances from related parties			
Unsecured			
from directors		102.65	102.65
b) Loans and advances from others		-	-
Total		102.65	102.65
LONG TERM BORROWINGS TOTAL		102.65	102.65

6 TRADE PAYABLES

Amount in Lakhs.

Particulars	2023-24	2022-23
Trade Payables	5.25	3.35
Total	5.25	3.35

Trade payable ageing schedule

Particulars	Outstanding for following periods from due date of payment			More than 3 Years
	< 180 days	1 - 2 Years	2 - 3 Years	
(i) Undisputed Trade receivables - considered good credit stock	1,97,036	3,28,103	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-
(iv) Disputed Trade Receivables - Considered Good credit risk	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-

7 SHORT-TERM PROVISIONS

Amount in Lakhs.

Particulars	2023-24	2022-23
TDS Payable	2.64	1.33
Goods and Service Tax Payable	2.81	6.59
Provident Fund Payable	0.31	0.17
Professional Tax Payable	0.26	0.19
Salaries Payable	4.77	3.70
Provision for Tax	7.66	5.78
Total	18.45	17.76

9 TRADE RECEIVABLES

Amount in Lakhs.

Particulars	2023-24	2022-23
a) Trade receivables outstanding for a period less than six months Un-secured, considered good	59.50	51.29
Total	59.50	51.29

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment			More than 3 Years
	< 180 days	1 - 2 Years	2 - 3 Years	
(i) Undisputed Trade receivables - considered good credit stock	38.95	12.52	-	8.03
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-
(iv) Disputed Trade Receivables - Considered Good credit risk	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-

10 CASH AND BANK BALANCES

Amount in Lakhs.

Particulars	2023-24	2022-23
I. Cash and Cash Equivalents		
a) Balances with banks		
i) In Current Accounts	20.87	3.79
b) Cash on hand	-	-
Total	20.87	3.79

11 SHORT TERM LOANS AND ADVANCES

Amount in Lakhs.

Particulars	2023-24	2022-23
a) Telephone Deposit	0.07	0.07
b) Electronic Cash Ledger	0.04	0.14
c) Internet Advance	0.45	0.45
d) Electricity Deposit	0.55	0.55
e) TDS received	6.56	5.42
f) Others	4.10	0.85
Total	11.78	7.47

SRA OSS INDIA PRIVATE LIMITED

Registered Office: 8-2-5 to 8-2-12, Ravula Residency, Panjagutta, Hyderanad-500082

Notes to Financial Statements for the year ended 31 March 2024

13 REVENUE FROM OPERATIONS

Amount in Lakhs.

In respect of Company other than Finance Company

PARTICULARS	For the period ended 31.03.2024	For the period ended 31.03.2023
a) Sale of Services		
Income from Project Work-India	48.87	51.01
Income from Project Work-Export	59.47	35.07
Total	108.35	86.08
Revenue from operations Total	108.35	86.08

14 OTHER INCOME

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2024	For the period ended 31.03.2023
a) Other non-operating income	-	-
Total	-	-

15 EMPLOYEE BENEFITS EXPENSES

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2024	For the period ended 31.03.2023
a) Salaries, Wages and Bonus	67.60	51.94
b) Contribution to provident and other funds	1.64	1.05
c) Staff welfare Expenses	-	-
Total	69.24	52.99

16 OTHER EXPENSES

Amount in Lakhs.

PARTICULARS	For the period ended 31.03.2024	For the period ended 31.03.2023
Other operating expenses		
a) Internet Charges	1.90	1.17
b) Telephone Charges	0.04	0.02
Total (A)	1.94	1.19
Other non-operating expenses		
a) Printing & Stationary	-	
b) General Expenses	0.11	0.56
c) Bank Charges	0.06	0.03
d) Interest on TDS late payment	0.50	2.55
e) Travel and conveyance	-	-
f) Legal and professional charges	0.15	-
g) Auditor's Remuneration For Statutory Audit Fee	1.67	1.51
Total (B)	2.50	4.64
Total (A+B)	4.44	5.84

8. Property Plant & Equipment

Amount in Lakhs.

Description	Gross Block (at cost)			Depreciation/Amortization				Net Block	
	Cost as at 01.04.2023	Additions During the Year	Deletions During the Year	Total Cost as at 31.03.2024	As at 01.04.2023	For the year	As at 31.03.2024	As at 31.03.2024	As at 31.03.2023
a) Property Plant & Equipment									
Computers	21.75	-	-	21.75	21.73	-	21.73	0.02	0.02
Furniture and Fitting	13.96	-	-	13.96	11.81	-	11.81	2.15	2.15
Office Equipments	8.23	-	-	8.23	8.09	-	8.09	0.13	0.13
Air Conditioners	4.21	-	-	4.21	3.99	-	3.99	0.22	0.22
Total	48.15	-	-	48.15	45.62	-	45.62	2.53	2.53
(Previous year)	48.15	-	-	48.15	45.62	-	45.62	2.53	2.53

SRA OSS INDIA PRIVATE LIMITED

8-2-5,
Ravula residency
Srinagar Colony
Hyderabad - 500 082
Andhra Pradesh

Financial year 2023-2024

Assessment Year 2024-25

A domestic company - public not substantially interested

Resi. Status : Resident

PAN/GIR : AAKCS0904Q

Method of ACC : Mercantile

Due Date : 30-09-2024

COMPUTATION OF TOTAL INCOME

Particulars	Rs.	Rs.
Income from Profits/Gains of Business/Profession		
Income from Business/Profession		
Net Profit as per Profit and Loss A/c	34.67	
Add: Depreciation as per Company Law	0.00	
Add: Interest on Delayed payment of TDS	0.50	
Add: Penalty on P.F	0.08	35.25
Less: Depreciation as per I.T.	0.426	0.426
Gross Total Income		34.83
Set off loss		0.00
		34.83
VI A Deductions		
Income As per MAT		0.00
Tax on MAT @15%		34.75
Educational Cess		5.21
Tax payable		0.21
		5.42
NET INCOME		
Tax on Total Income @22%		34.83
Surcharges @ 5%		7.66
Educational Cess @ 4%		0.00
Tax payable + Surcharge + Educational cess		0.0031
Provision for Income Tax		7.66
		7.66
Tax deducted as Source - u/s 194J	4.8874	
Tax payable / (refundable)		4.89
		2.78

NAME OF THE ASSESSEE: SRA OSS INDIA PVT.LTD

FINANCIAL YEAR : 2023-24
ASSESSMENT YEAR : 2024-25

ANNEXURE - III
CLAUSE - 14

STATEMENT OF FIXED ASSETS

S.No.	NAME OF THE ASSET	OPENING W.D.V.	ADDITIONS/(DELETIONS)		TOTAL	DEPRECIATION ALLOWABLE	CLOSING W.D.V.
			BEFORE SEPT.	AFTER SEPT.			
1	Computer Systems	617	-	-	617	247	370
2	Office Equipment	77,188	-	-	77,188	11,578	65,610
3	Furniture & Fixtures	2,60,436	-	-	2,60,436	26,044	2,34,392
4	Air Conditiones	30,060	-	-	30,060	4,509	25,551
5	Refrigerator	1,166	-	-	1,166	175	991
	TOTAL	3,69,466	-	-	3,69,466	0.426	3,26,914