

Strefa Projects Limited

(formerly known as Strefa Projects Private Limited)

U74999TG2016PTC110498

H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Standalone Balance Sheet as on March 31, 2025

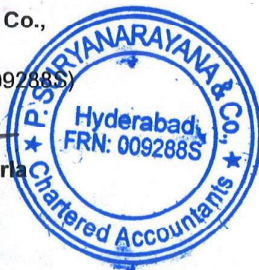
Amount in INR lakhs, unless otherwise stated

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,000.00	279.00
(b) Reserves and surplus	3	1,706.26	768.44
2 Non-current liabilities			
(a) Long-term borrowings	4	472.54	380.09
(b) Other Long Term Liabilities	5	2,564.53	1,594.68
(c) Long term provision	6	19.49	14.39
3 Current liabilities			
(a) Short term borrowings	7	2,024.19	1,491.70
(b) Trade payables	8	-	-
-total outstanding dues of micro enterprises and small		-	-
- total outstanding dues of Creditors other than micro		6,298.97	5,179.07
(c) Other current liabilities	9	659.13	210.44
(d) Short-term provisions	10	335.76	229.47
TOTAL		15,080.87	10,147.29
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	11	784.13	640.77
(b) Capital work-in-progress	11	49.05	-
(c) Deferred Tax Assets	12	81.54	7.78
(d) Other bank balance	13	1,122.69	1,830.49
(e) Trade Receivables	14	2,525.33	1,050.79
(f) Long term loans and Advances	15	201.30	42.00
2 Current assets			
(a) Current Investments	16	-	32.50
(b) Inventories	17	1,624.17	767.09
(c) Trade receivables	18	5,644.61	5,644.81
(d) Cash and bank balances	19	79.92	60.15
(e) Short-term loans and advances	20	608.90	49.13
(f) Other current assets	21	2,359.24	21.79
TOTAL		15,080.87	10,147.29

See accompanying notes forming part of the financial statements
In terms of our report attached.

for **P.Suryanarayana & Co.,**
Chartered Accountants
(Firm Registration No.009288S)

S. S. Charan
Sivapriya Charan Susarla
Partner
Membership No.232879
Place: Hyderabad
Date: September 23, 2025



For and on behalf of the Board of Directors

K Suresh
K Suresh
Director
DIN: 02754642



P Chandrababu
P Chandrababu
Director
DIN: 02754635

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H. No - 7-9/2/34, Plot No. 34, Eswareiah Enclave, Dammaiguda, Hyderabad - 500083

Standalone Statement of profit and loss for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I Revenue from operations	22	15,591.99	9,916.17
II Other Income	23	101.26	57.32
III Total Income (I+II)		15,693.24	9,973.50
IV Expenses			
(a) Cost of materials consumed	24 a	1,319.47	943.76
(b) Changes in work-in-progress	24 b	(136.41)	(511.63)
(c) Sub - Contracting Charges		11,910.24	7,917.36
(d) Employee benefits expenses	25	292.66	242.39
(e) Finance costs	26	610.83	242.60
(f) Depreciation and amortisation expenses	11	133.30	104.75
(g) Other expenses	27	303.98	240.48
Total Expenses		14,434.08	9,179.69
V Profit before and tax (III-IV)		1,259.16	793.81
VI Exceptional Items			-
VII Profit before extraordinary item and tax		1,259.16	793.81
VIII Extraordinary Items			-
IX Profit before Tax		1,259.16	793.81
VI Tax Expense:			
(a) Current tax expense		395.10	273.85
(b) Deferred tax		(73.75)	(9.46)
(c) Previous Year		-	(1.83)
		321.35	262.57
VII Profit after tax for the year (V-VI)		937.82	531.24
VIII Earning per equity share (Face Value Rs. 10)			
(1) Basic		16.68	19.04
(2) Diluted		16.68	19.04

See accompanying notes forming part of the financial statements
In terms of our report attached.

for **P.Suryanarayana & Co.**

Chartered Accountants

(Firm Registration No. 009288S)

Hyderabad
FRN: 009288S

Sivapriya Charan Susarla

Partner

Membership No. 232879

Place: Hyderabad

Date: September 23, 2025

For and on behalf of the Board of Directors

Suresh
K Suresh
Director
DIN: 02754642

P Chandrababu
P Chandrababu
Director
DIN : 02754635

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Cash Flow Statement for the year ended March 31, 2025

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from Operating activities		
Net Profit before tax as per Profit and loss account	1,259.16	793.81
Adjustments		
Depreciation and Amortisation Expense	133.30	104.75
Other Income	(101.26)	(57.32)
Finance Costs	610.83	242.60
	1,902.04	1,083.82
(Increase)/Decrease in Trade and Other Receivables	(1,474.34)	(5,145.40)
(Increase)/Decrease in Inventories	(857.08)	(170.76)
Increase/(Decrease) in Short Term Loans & Advances	(2,897.22)	17.11
Increase/(Decrease) in other Bank Balances	707.80	(1,168.91)
Increase/(Decrease) in Trade Payables	1,119.90	4,291.04
Increase/(Decrease) in Other Current Liab. /Short Term Prov.	166.60	88.14
Increase/(Decrease) in Long Term Liab. /Long Term Prov.	974.94	852.85
Cash generated from Operations	(357.36)	(152.11)
Direct Taxes paid	(6.72)	(51.64)
Net Cash from Operating activities	(364.08)	(203.75)
B. Cash flow from Investing Activities		
(Purchase) / Sale of Fixed Assets (Net) incl. Capital Work-in-progress	(325.72)	(732.41)
(Purchase) / Sale of Investments (Net)	32.50	(30.00)
Increase/(Decrease) in Other Non Current Assets	(159.30)	(42.00)
Other Income / Grant received	101.26	57.32
Cash flow before exceptional items	(351.26)	(747.08)
Exceptional Items	-	-
Net Cash from Investment Activities	(351.26)	(747.08)
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital/ Share Application Money	721.00	-
Proceeds / (Repayment) from Long Term Borrowings	92.45	8.87
Proceeds / (Repayment) from Short Term Borrowings	532.49	1,121.63
Finance Costs	(610.83)	(242.60)
Net cash used in financing activities	735.12	887.90
Net (Decrease) / Increase in cash and cash equivalents	19.78	(62.94)
Cash and cash equivalents at the beginning of the year	60.15	123.08
Cash and Cash equivalents at the end of the year	79.92	60.15
Short Term Bank Deposits	-	-
Cash and Bank Balances at the end of the year	79.92	60.15

1. The above Cash Flow Statement has been prepared under the Indirect Method as set out in Accounting Standard 3 on Cash Flow Statements notified under section 133 of the Companies Act, 2013

2. Previous Year Figures have been regrouped/ reclassified/ rearranged wherever necessary.

As per my audit report of even date

for **P.Suryanarayana & Co.,**

Chartered Accountants

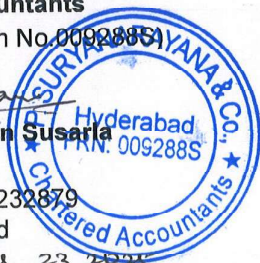
(Firm Registration No. 009288S)

Sivapriya Charan Susarla
Partner

Membership No. 232879

Place: Hyderabad

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K Suresh

Director

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Notes to the Standalone Financial Statements for the year ended 31st March, 2025**Note Nos.****1(A) General Information:**

M/s. Strefa Projects Private Limited ("the Company") (CIN:U74999TG2016PTC110498) is engaged in the business of Construction, Structural engineering, Civil contracts and other work contracts including Pipe line works, Repairs and Maintenance works, Erecting commissioning and other installation works. The company is carrying on its works all over India having significant presence in the states of Kerala, Telangana and Madhya Pradesh.

1(B) Summary of Significant Accounting Policies**1.1 Basis of Accounting ;**

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis as per Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standard Rules), 2021, as amended and other relevant provisions of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of business and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

1.2 Use of Estimates ;

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

1.3 Property, Plant and Equipment and Intangible Assets ;

Property, Plant and Equipment (Tangible Assets) are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management. Subsequent costs related to an item of Property, Plant and Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

Items of Property, Plant and Equipment that have been retired from active use and are held for disposal are stated at the lower of their net carrying amount and net realisable value and are shown separately in the financial statements under the head 'Other current assets'. Any write-down in this regard is recognised immediately in the Statement of Profit and Loss.

An item of Property, Plant and Equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising on derecognition is recognised in the Statement of Profit and Loss.

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.



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Notes to the Standalone Financial Statements for the year ended 31st March, 2025**1.4 Capital Work-In-Progress**

Capital Work-In-Progress is carried at cost, comprising direct cost and related Incidental expenses.

1.5 Depreciation and Amortisation ;

Depreciation on Property, Plant and Equipment is being provided on Written down value method at the rates in the manner specified in Schedule II of the Companies Act, 2013. Depreciation on assets sold, scrapped or demolished during the year is being provided at their respective rates up to the date in which such assets are sold, scrapped. Depreciation / Amortisation of Intangibles is in compliance with AS 26 to the extent applicable. The expenditure incurred on Lease Hold premises is depreciated over the Lease period.

1.6 Borrowing Costs ;

Borrowing costs include interest and other costs incurred in connection with borrowing. General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred. The same is in compliance with AS-16 to the extent applicable.

1.7 Impairment of Assets ;

An Asset is impaired when the carrying cost of the assets exceeds its recoverable value. An impairment loss is charged when an asset identified as impaired. The impairment loss recognized in prior accounting year is reversed if there has been a change in the estimate of recoverable amount.

1.8 Investments ;

Investments that are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution is made to recognise a decline, other than temporary, in the value of long-term investments, such reduction being determined and made for each investment individually.

The Company has Controlling ownership over two entities namely, "Godavari Strefa JV" and "Strefa Kashmirilal JV" by virtue of the Contractual agreements entered into with both the entities. The company has not specifically contributed to the Capital of such entities but the economic benefits from those entities accrues in entirety to the Company. Since there is no capital contribution, the same is not disclosed in Non - Current Investments. For transactions with those entities entered into in the current financial year, refer Note 35

1.9 Inventories ;

i) Raw materials, components, construction materials, stores, spares and loose tools at lower of weighted average cost or net realisable value. However, these items are considered to be realisable at cost if the finished products in which they will be used, are expected to be sold at or above cost.

(ii) Manufacturing work-in-progress at lower of weighted average cost including related overheads or net realisable value. In some cases, manufacturing work-in-progress are valued at lower of specifically identifiable cost or net realisable value. In the case of qualifying assets, cost also includes applicable borrowing costs vide policy relating to borrowing costs.

(iii) Finished goods and stock-in-trade (in respect of goods acquired for trading) at lower of weighted average cost or net realisable value. Cost includes related overheads paid/ payable on such goods.



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Notes to the Standalone Financial Statements for the year ended 31st March, 2025**1.10 Transactions in Foreign Currency ;**

Foreign currency transactions are recorded at the exchange rates prevailing at the date of the transaction. Monetary foreign currency assets and liabilities are translated into Indian rupees at the exchange rate prevailing at the balance sheet date. All exchange differences are dealt with in Profit and Loss Account. In the case of assets and liabilities covered by Forward contracts, the difference between the exchange rate at the inception of forward exchange contract and the forward rate specified in the contract is amortised and recognized in the statement of profit and loss over the period of the contract. Premium or discount on foreign exchange forward contract are amortised and recognized in the statement of profit and loss over the period of the contract. The same is in compliance with AS-11 to the extent applicable.

1.11 Revenue Recognition ;**A) Sale and Service:**

(i) Sales and service include adjustments made towards liquidated damages and price variation, wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers, are not taken into account.

(ii) Revenue from sale of manufactured and traded goods is recognised when the substantial risks and rewards of ownership are transferred to the buyer under the terms of the contract.

(iii) Revenue from construction/project related activity and contracts for supply/commissioning of complex Plant & Equipment is recognised as follows:

(a) Cost plus contracts: Contract revenue is determined by adding the aggregate cost plus proportionate margin as agreed with the customer.

(b) Fixed price contracts: Contract revenue is recognised only to the extent of cost incurred till such time the outcome of the job cannot be ascertained reliably. When the outcome of the contract is ascertained reliably, contract revenue is recognised at cost of work performed on the contract plus proportionate margin, using the percentage of completion method. Percentage of completion is the proportion of cost of work performed to-date, to the total estimated contract costs.

Expected loss, if any, on the construction/project related activity is recognised as an expense in the period in which it is foreseen, irrespective of the stage of completion of the contract. While determining the amount of foreseeable loss, all elements of costs and related incidental income not included in contract revenue are taken into consideration.

(iv) Revenue from contracts for the rendering of engineering design services and other services which are directly related to the construction of an asset is recognised on similar basis as stated in (iii) supra.

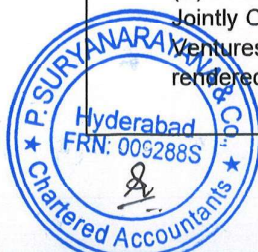
(v) Revenues from construction/project related activity and contracts executed in joint ventures under work-sharing arrangement [being jointly controlled operations, in terms of Accounting Standard (AS) 27 "Financial Reporting of Interests in Joint Ventures"], is recognised on the same basis as similar contracts independently executed by the Company.

(vi) Revenue from service related activities is recognised using the proportionate completion method

(vii) Commission income is recognised as and when the terms of the contract are fulfilled

(viii) Revenue from engineering and service fees is recognised as per the terms of the contract.

(ix) Profit/loss on contracts executed by Integrated Joint Ventures under profit-sharing arrangement [being Jointly Controlled Entities, in terms of Accounting Standard (AS) 27 "Financial Reporting of Interests in Joint Ventures"] is accounted as and when the same is determined by the joint venture. Revenue from services rendered to such joint ventures is accounted on accrual basis.



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Notes to the Standalone Financial Statements for the year ended 31st March, 2025**B) Other Operational Revenue**

Other operational revenue represents income earned from the activities incidental to the business and is recognised when the right to receive the income is established as per the terms of the contract.

1.12 Other Income

Interest: Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend: Dividend income is recognised when the right to receive dividend is established.

Other revenue : Other Revenue is recognized only when it is reasonably certain that the ultimate collection will be made. The same is in compliance with AS-9 to the extent applicable.

1.13 Retirement and other employee benefits (AS 15);

Defined Contribution Plan : The company makes defined contribution to Provident Fund, which are recognized in the Profit and Loss Account on accrual basis.

Defined Benefit Plan : The company's liability under Payment of Gratuity Act is determined on the basis of actuarial valuation provisional made at the end of financial year. Provision for leave entitlement accounted on accrual basis at the end of the financial year.

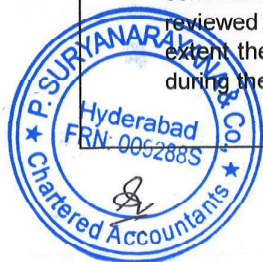
1.14 Current and Deferred Tax ;

(a) Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the prevailing taxation laws.

(b) Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. In situations, where the Company has unabsorbed depreciation or carry forward losses under tax laws, all deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. At each Balance Sheet date, the Company re-assesses unrecognised deferred tax assets, if any.

(c) Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

(d) Minimum Alternate Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.



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Notes to the Standalone Financial Statements for the year ended 31st March, 2025**1.15 Provisions and Contingent Liabilities ;**

Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent Assets are neither recognized nor disclosed in the financial statements. The same is in compliance with AS-29 to the extent applicable.

1.16 Leases ;

Operating Lease payments are recognized as an expense in the statement of profit and loss as per the terms of the agreements which are representative of the time pattern of the user's benefits.

1.17 Cash flow Statement ;

The Cash Flow Statement is prepared by indirect method set in Accounting Standard 3 on Cash flow Statement and presents the cash flows by operating, investing and finance activities of the company. Cash and Cash equivalents presented in cash flow statement consist of cash in hand, cheques on hand and bank balances along with deposits with maturity less than 3 months.

1.18 Earnings per share ;

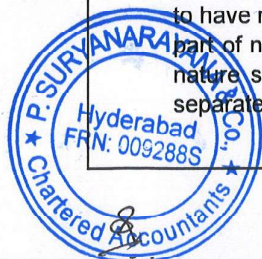
Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.19 Contingencies and events occurring after the balance sheet date ;

All contingencies and events occurring after the balance sheet date which have a material effect on the financial position of the company are considered for preparing the financial statements.

1.20 Extra-ordinary and Exceptional items & Changes in Policies ;

All the extra ordinary and prior period items of Income and expenses are separately disclosed in the statement of Profit and Loss account in the manner such that it's impact on the current profit or loss can be perceived. If there has been any change in the Company's accounting policies or accounting estimate so as to have material impact on the current year profit/loss or that of later periods the same would be disclosed as part of notes to accounts. All the items of Income and Expenses from ordinary activities with such size and nature such that they become relevant to explain the performance of the company have been disclosed separately. The same is in compliance with AS-5 to the extent applicable.



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Notes to the Standalone Financial Statements for the year ended 31st March, 2025

1.21 Accounting for Interests in Joint Ventures

Interests in Joint Ventures are accounted as follows;

a) Jointly controlled Operations : Company's share of revenues, common expenses, assets and liabilities are included in revenues, expenses, assets and liabilities respectively.

b) Jointly controlled Assets : Share of the assets, according to nature of the assets, and share of the liabilities are shown as part of gross block and liabilities respectively. Share of expenses incurred on maintenance of the assets is accounted as expense.

Monetary benefits, if any, from use of the assets are reflected as income.

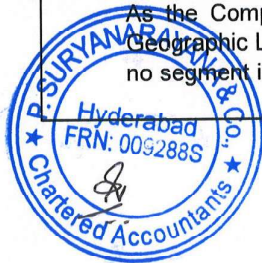
c) Jointly controlled Entities :

(i) Integrated Joint Ventures : Company's share in profits or losses of integrated joint ventures is accounted on determination of the profits or losses by the joint ventures. Investments in integrated joint ventures are carried at cost net of Company's share in recognised profits or losses.

(ii) Incorporated Jointly Controlled Entities : Income on investments in incorporated jointly controlled entities is recognised when the right to receive the same is established. Investment in such joint ventures is carried at cost after providing for any diminution in value which is other than temporary in nature.

1.22 Segment Reporting

As the Company operates in single business segment of Construction activity, and is present in single Geographic Location (India), segment reporting as per Accounting Standard 17, is not applicable. Therefore, no segment information is disclosed.



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Notes to the Standalone Financial Statements as on March 31, 2025

Amount in INR lakhs, unless otherwise stated

Note No. 2: Share capital	As at March 31, 2025		As at March 31, 2024	
	No. of shares	Amount	No. of shares	Amount
Authorised				
1,00,00,000 (Previous year - 30,00,000) Equity shares of Rs.10/- each with voting rights	1,00,00,000	1,000.00	30,00,000	300.00
Issued, Subscribed and Paid up				
1,00,00,000 (Previous year - 27,90,000) Equity shares of Rs.10 each with voting rights	1,00,00,000	1,000.00	27,90,000	279.00
Total	1,00,00,000	1,000.00	27,90,000	279.00

(a) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares having a face value of INR 10/- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(b) List of Shareholders holding more than 5% share capital - Paid Up

Name of Shareholders	No. of Shares	%	No. of Shares	%
(a) Chandra Babu Prodduturu	45,35,000	45.35%	9,30,000	33.33%
(b) Suresh Kadiyala	45,35,000	45.35%	9,30,000	33.33%
(c) Ravinder Reddy Yandapally	9,30,000	9.30%	9,30,000	33.33%
Total	1,00,00,000	100%	27,90,000	100%

(c) Shared held by Promoters

For the year ended March 31, 2025

Name of the Promoter	No of shares	% of total shares	% Change during the year
(a) Chandra Babu Prodduturu	45,35,000	45.35%	12.02%
(b) Suresh Kadiyala	45,35,000	45.35%	12.02%

For the year ended March 31, 2024

Name of the Promoter	No of shares	% of total shares	% Change during the year
(a) Chandra Babu Prodduturu	9,30,000	33.33%	0.00%
(b) Suresh Kadiyala	9,30,000	33.33%	0.00%
(c) Ravinder Reddy Yandapally	9,30,000	33.33%	0.00%

*Ravinder Reddy Yandapally ceases to be a promoter for March 31, 2025



Signature



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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated***(d) Reconciliation of number of shares at the beginning and at the end of the reporting period:**

Particulars	Opening Balance	Fresh issue / Bonus	Buy back	Closing Balance
Equity shares of INR 10/- each				
As at 31 March 2025				
- Number of shares	27,90,000	72,10,000	-	1,00,00,000
- Amount	279.00	721.00	-	1,000.00
As at 31 March 2024				
- Number of shares	27,90,000	-	-	27,90,000
- Amount	279.00	-	-	279.00

(e) Shares allotted as fully paid pursuant to contract(s) without payment being received in cash, shares allotted as fully paid-up by way of bonus shares and shares bought back during the period of five years immediately preceding 31st March: The company has allotted 27,00,000 equity shares of Rs. 10 each as Bonus issue on 05th January 2023 in the ratio of 30 equity shares for every one equity share held by the existing shareholders as on 05th January 2023.



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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated*

Note No. 3: Reserves and surplus	As at March 31, 2025	As at March 31, 2024
Surplus in Statement of Profit and Loss		
Opening balance	768.44	237.20
Add: Profit for the year	937.82	531.24
Total	1,706.26	768.44

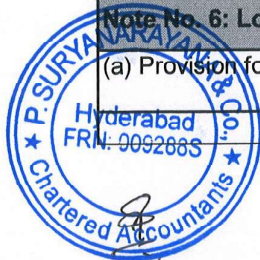
Note No. 4: Long-term borrowings	As at March 31, 2025	As at March 31, 2024
(a) Secured		
Vehicle Loans (Refer note 35)		
- from banks	241.10	309.26
(b) Unsecured		
Term Loans		
- from banks	16.93	39.53
- from financial institutions	214.51	31.30
Total	472.54	380.09

Note No. 5: Other Long Term Liabilities	As at March 31, 2025	As at March 31, 2024
(a) Security deposit from vendors	884.13	765.36
(b) Trade Payables		
- Retention Money	481.64	-
- Others payables (refer 5(a) note below)	1,198.76	829.32
Total	2,564.53	1,594.68

5(a) Ageing Schedule

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Others - Undisputed dues		
Unbilled	-	-
Not due	1,680.40	829.32
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 year	-	-
Total	1,680.40	829.32

Note No. 6: Long term provision	As at March 31, 2025	As at March 31, 2024
(a) Provision for gratuity (Refer Note 34 for details)	19.49	14.39
Total	19.49	14.39



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Notes to the Standalone Financial Statements as on March 31, 2025

Note No. 7: Short term borrowings	As at March 31, 2025	As at March 31, 2024
(a) Secured (refer note 35) - from banks	626.30	689.69
(b) Unsecured (interest free and repayable on demand) - Loans from directors and relatives	2.74	20.15
- Inter corporate loan	325.00	-
(c) Current maturities of long-term debt	1,070.16	781.85
Total	2,024.19	1,491.70

Note No. 8: Trade payables	As at March 31, 2025	As at March 31, 2024
(a) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	6,298.97	5,179.07
Total	6,298.97	5,179.07

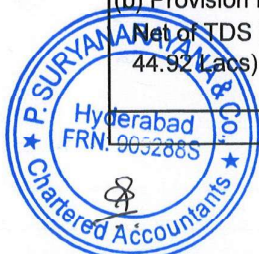
8(a) The company has not developed controls with regards to identifying vendors registered with Micro and Small enterprises. Hence, disclosures are not given as required under MSMED Act, 2006

8(b) Ageing Schedule

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Others - Undisputed dues		
Unbilled	-	-
Not due	-	-
Less than 1 year	5,717.99	5,179.07
1-2 years	580.97	-
2-3 years	-	-
More than 3 year	-	-
Total	6,298.97	5,179.07

Note No. 9: Other current liabilities	As at March 31, 2025	As at March 31, 2024
Statutory dues including tax deducted at source	532.40	156.96
Employee payable	85.50	47.17
Chit payable	37.50	-
Outstanding Liabilities	3.73	6.31
Total	659.13	210.44

Note No. 10: Short-term provisions	As at March 31, 2025	As at March 31, 2024
(a) Provision for gratuity	0.58	0.54
(b) Provision for income tax	335.18	228.93
Net of TDS Receivable of Rs. 59.92 Lacs (Previous Year : Rs. 44.92 Lacs)		
Total	335.76	229.47



Signature



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Notes to the Standalone Financial Statements as on March 31, 2025
Amount in INR lakhs, unless otherwise stated

Note No. 11

Property, Plant and Equipment

Description of Asset	Land	Buildings & Civil structures	Plant and Machinery	Office Equipment	Furniture and Fixtures	Vehicles	Computers	Total	Capital Work In-Progress
Gross Carrying Amount									
As at 1 Apr, 2023	-	-	16.37	-	0.61	13.61	2.25	32.84	-
Additions	-	263.54	2.55	1.69	2.38	460.93	1.31	732.41	-
Disposals/adjustments	-	-	-	-	-	-	-	-	-
Closing Gross Carrying Amount (A)	-	263.54	18.93	1.69	2.99	474.54	3.55	765.25	-
Accumulated Depreciation and Impairment									
Operating accumulated depreciation	-	-	11.68	-	0.31	6.13	1.61	19.74	-
Depreciation charge for the year	-	7.27	1.46	0.48	0.59	99.12	1.20	110.13	-
Disposals/adjustments/impairment*	-	-	(2.18)	-	(0.07)	(2.66)	(0.45)	(5.39)	-
Closing Accumulated Depreciation and Impairment as at Mar 31, 2024 (B)	-	7.27	10.95	0.48	0.84	102.57	2.37	124.48	-
Net Carrying Amount as at Mar 31, 2024 (A-B)	-	256.27	7.98	1.21	2.15	371.97	1.19	640.77	-
Description of Asset	Land	Buildings & Civil structures	Plant and Machinery	Office Equipment	Furniture and Fixtures	Vehicles	Computers	Total	Capital Work In-Progress
Gross Carrying Amount									
As at 1 Apr, 2024	-	263.54	18.93	1.69	2.99	474.54	3.55	765.25	-
Additions	268.73	-	1.08	0.73	4.17	-	1.95	276.67	49.05
Disposals/adjustments	268.73	263.54	20.01	2.42	7.16	474.54	5.51	1,041.91	49.05
Closing Gross Carrying Amount (C)	-	-	-	-	-	-	-	-	-
Accumulated Depreciation and Impairment									
Opening accumulated depreciation	-	7.27	10.95	0.48	0.84	102.57	2.37	124.48	-
Depreciation charge for the year	-	12.48	1.47	0.74	1.36	116.18	1.07	133.30	-
Disposals/adjustments/impairment	-	-	-	-	-	-	-	-	-
Closing Accumulated Depreciation and Impairment as at Mar 31, 2025 (D)	-	19.76	12.42	1.22	2.20	218.75	3.44	257.79	-
Net Carrying Amount as at Mar 31, 2025 (C-D)	268.73	243.79	7.59	1.20	4.96	255.79	2.07	784.13	49.05

*Adjustment on account of excess depreciation charged in the earlier financial years.



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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated***(i) Property, plant and equipment mortgaged as security**

Refer Note 35 for the details

(ii) Contractual obligations

Nil

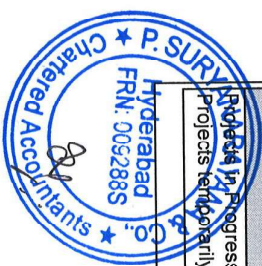
(iii) Capital work-in-progress

The ageing of Capital work-in progress as on 31-Mar-2025

CWIP Particulars	Less than 1 Year	1 - 2 Years	2 - 3 Years	More Than 3 years	Total
Projects in Progress	49.05	-	-	-	49.05
Projects temporarily suspended	-	-	-	-	-

The ageing of Capital work-in progress as on 31-Mar-2024

CWIP Particulars	Less than 1 Year	1 - 2 Years	2 - 3 Years	More Than 3 years	Total
Projects in Progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-



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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated*

Note No. 12: Deferred Tax Assets	As at March 31, 2025	As at March 31, 2024
Opening Balance:	7.78	(1.68)
a) On account of Depreciation	11.53	5.70
b) On account of other temporary adjustments	62.23	3.76
	81.54	7.78

Note No. 13: Other bank balance	As at March 31, 2025	As at March 31, 2024
Bank deposits with more than twelve months maturity (with repatriation restrictions)		
BG Deposits	342.25	251.41
Fixed Deposits	780.44	1,579.08
Total	1,122.69	1,830.49

Note No. 14: Trade Receivables - Non current	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good (refer 14(a) note below)		
Other recoverables from customer	1,851.22	745.37
Retention with Customer	674.11	305.42
Total	2,525.33	1,050.79

14(a) - Ageing Schedule	As at March 31, 2025	As at March 31, 2024
Undisputed Trade receivables - considered good		
Not Due	2,525.33	1,050.79
Less than 6 months	-	-
6 months to 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	2,525.33	1,050.79

Note No. 15: Long term loans and Advances	As at March 31, 2025	As at March 31, 2024
Capital Advances	201.30	42.00
Total	201.30	42.00

Note No. 16: Current Investments	As at March 31, 2025	As at March 31, 2024
Investment in Chit Funds (At Cost)	-	32.50
Total	-	32.50

With respect to above investments.

Aggregate amount of Quoted investments and Market Value

Aggregate amount of Unquoted investments

Aggregate Provision for Diminution in value of investments



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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated*

Note No. 17: Inventories	As at March 31, 2025	As at March 31, 2024
Finished Goods	976.12	255.45
Work-in-progress	648.04	511.63
(At lower of cost and net realisable value)		-
Total	1,624.17	767.09

Note No. 18: Trade receivables	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good (refer 18(a) and (b) note below)		
(a) Unsecured, considered good	5,476.19	5,462.23
(b) Debts due by related parties	168.42	182.58
Total	5,644.61	5,644.81

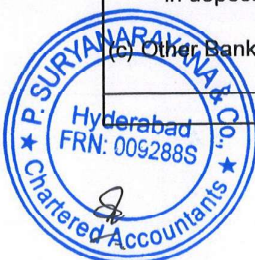
18(a) - Ageing Schedule	As at March 31, 2025	As at March 31, 2024
Undisputed Trade receivables - considered good		
Less than 6 months	4,357.05	5,644.81
6 months to 1 year	-	-
1-2 years	1,287.56	-
2-3 years	-	-
More than 3 years	-	-
Total	5,644.61	5,644.81

Note 18(b) on Bill Discounting Facility (also refer Note 34 (1.7))

During the year, the Company has availed a Bill Discounting Facility without recourse from Kerala Finance Corporation. Under this arrangement, trade receivables arising from sales have been discounted with the financing corporation without recourse to the Company. Accordingly, the risk and rewards relating to the receivables stand transferred, and such receivables have been derecognised from the books of account in line with the requirements of Accounting Standard (AS) 30 – Financial Instruments: Recognition and Measurement (to the extent applicable under the Companies (Accounting Standards) Rules, 2021).

The total value of bills discounted under this arrangement during the financial year ended 31st March 2025 amounted to ₹ 11,720.10 lakhs (Previous Year: Nil). The outstanding amount of such discounted bills as at the year-end is INR 1,715.40 lakhs, since the facility is on a "without recourse" basis.

Note No. 19: Cash and bank balances	As at March 31, 2025	As at March 31, 2024
(a) Cash on hand	0.02	-
(b) Balances with banks		
- in current accounts	61.49	0.15
- in deposits (less than 3 months maturity)	0.09	60.00
(c) Other Bank balance	18.33	-
Total	79.92	60.15



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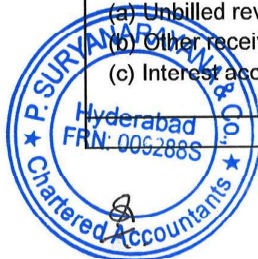
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Notes to the Standalone Financial Statements as on March 31, 2025*Amount in INR lakhs, unless otherwise stated*

Note No. 20: Short-term loans and advances	As at March 31, 2025	As at March 31, 2024
(a) Security Deposit	18.77	42.93
(b) Advances to Vendors and others	200.83	6.20
(c) Prepaid Expenses	389.30	-
(d) Other Loans and advances	-	-
Total	608.90	49.13

Note No. 21: Other current assets	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
(a) Unbilled revenue	597.08	-
(b) Other receivables (refer not 18(b))	1,732.60	8.82
(c) Interest accrued on deposits	29.56	12.96
Total	2,359.24	21.79



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Notes to the Standalone Financial Statements for the year ended March 31, 2025*Amount in INR lakhs, unless otherwise stated*

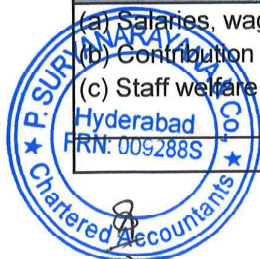
Note No. 22: Revenue from operations	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of Services	15,591.99	9,916.17
Total	15,591.99	9,916.17

Note No. 23: Other Income	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Interest Income	100.76	1.36
(b) Other non-operating income	0.50	55.96
Total	101.26	57.32

Note No. 24 a: Cost of materials consumed	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening stock of materials	255.45	596.33
Add: Purchases made during the year	2,040.15	602.88
Less: Closing stock of materials	(976.12)	(255.45)
Total	1,319.47	943.76

Note No. 24 b: Changes in work-in-progress	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Work in Progress	511.63	-
Less: Closing Work in Progress	(648.04)	(511.63)
Total	(136.41)	(511.63)

Note No. 25: Employee benefits expenses	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Salaries, wages and bonus	281.62	223.46
(b) Contribution to provident and other funds	8.30	15.84
(c) Staff welfare expense	2.74	3.08
Total	292.66	242.39



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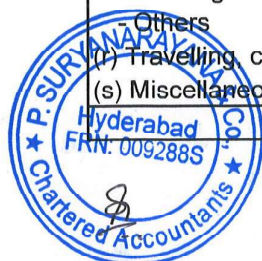
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Notes to the Standalone Financial Statements for the year ended March 31, 2025*Amount in INR lakhs, unless otherwise stated*

Note No. 26: Finance costs	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Interest expense		
Interest on term loan	260.84	90.41
Interest on OD	60.02	33.04
Interest on others	188.48	1.22
(b) Other borrowing costs		
Loan Processing Fee	49.78	25.84
Loss on Chits	11.34	-
Guarantee and loan facilitation charges	40.37	92.09
Total	610.83	242.60

Note No. 27: Other expenses	For the year ended March 31, 2025	For the year ended March 31, 2024
(a) Project Expenses	22.10	20.34
(b) Labour Charges	43.67	8.35
(c) Site Expenses	42.91	50.89
(d) Inspection Charges	3.57	2.83
(e) Bank Charges	4.27	4.92
(f) Business Promotion	31.23	12.30
(g) Licencing Expenses	3.31	1.71
(h) Insurance	12.49	8.15
(i) Loss on Sale of Asset	-	-
(j) Professional and consultancy charges	17.50	2.25
(k) Office Maintenance	13.24	13.55
(l) Power & Fuel	13.08	8.07
(m) Tender expenses	0.20	9.15
(n) Auditor's remuneration	3.00	1.00
(o) Rates and Taxes	17.58	44.10
(p) Rent		
- Buildings	21.20	11.88
- Others	10.87	12.39
(q) Repairs & Maintenance		
- Buildings	1.91	6.61
- Others	9.18	7.29
(r) Travelling, conveyance and lodging expenses	12.91	14.71
(s) Miscellaneous expenses	19.81	-
Total	303.98	240.48



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Notes to the Standalone Financial Statements for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated and except for Shares data

Note No. 28 - Earnings per Share

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
a) Net Profit / (Loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders	937.82	531.24
b) Profit / (Loss) before Exceptional & Extraordinary Items ;	937.82	531.24
c) Profit / (Loss) after Exceptional & Extraordinary Items ;	937.82	531.24
d) No of Equity Shares	1,00,00,000	27,90,000
e) Face value per share (INR)	10.00	10.00
f) Weighted average No of Equity shares (For Basic Earnings)	56,21,266	27,90,000
g) Weighted average No of Equity shares (For Diluted Earnings)	56,21,266	27,90,000
EPS before Exceptional & Extraordinary Items ;		
Basic Earnings per share (INR)	16.68	19.04
Diluted Earnings per share (INR)	16.68	19.04
EPS after Exceptional & Extraordinary Items ;		
Basic Earnings per share (INR)	16.68	19.04
Diluted Earnings per share (INR)	16.68	19.04

The Calculation of Earnings Per Share (EPS) as disclosed in the Statement of Profit and Loss has been made in accordance with Accounting Standard (AS - 20) on Earnings Per Share issued by the Institute of Chartered Accountants of India.

Note No. 29 - Earnings in foreign currency

There were no foreign currency earnings or outflows during the years / periods presented.

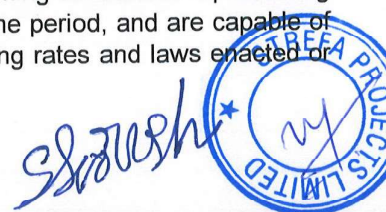
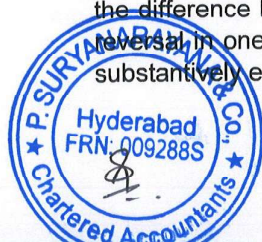
Note No. 30 - Imports

The company has not imported any materials during any of the years / periods presented.

Note No. 31 - Tax Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
The Tax Expenses for the year comprises of;		
Income Tax	395.10	273.85
Current Year	395.10	273.85
Net Current Tax	395.10	273.85
Previous Year	-	-
Deferred Tax	(73.75)	(9.46)

Provision for tax for the year comprises current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable income and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.



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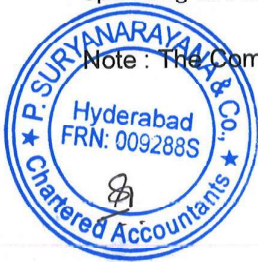
Notes to the Standalone Financial Statements for the year ended March 31, 2025*Amount in INR lakhs, unless otherwise stated and except for Shares data***Note No. 32 - Obligations towards leases**

The Company has operating lease arrangements for its Head office premises situated at Hyderabad, Telangana and other operating sites. These lease arrangements range for a period not exceeding 11 months. Most of the leases are renewable for further period on mutually agreeable terms and also include escalation clauses.

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Future minimum lease payments*		
a) not later than one year	-	-
b) later than one year and not later than five years	-	-
c) later than five years	-	-
d) On account of Lock-in Period	-	-
e) On account of Notice Period	-	-
Lease payments recognized in the Statement of Profit and Loss (net)	21.20	11.88
Sublease payments received / receivable recognized in the Statement of Profit and Loss	-	-

* The future minimum lease rental obligation under non-cancellable operating leases in respect of these assets is on account of lock-in period and notice period in some of the lease agreements entered by the company for operating at the premises;

Note : The Company is not having any Finance Lease arrangements;



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Notes to the Standalone Financial Statements for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated and except for Shares data

Note No. 33 - Key Ratios

Particulars	As at March 31, 2025	As at March 31, 2024
a) Current Ratio:	0.85	0.92
Current Assets	7,957.60	6,553.67
Current Liabilities	9,318.05	7,110.68
Variance	-7.34%	-32.80%

Reason for change more than 25% : Not Applicable

b) Debt Equity:	0.80	1.77
Total Debt (long-term and short-term interest bearing)	2,168.99	1,851.64
Shareholder's Equity	2,706.26	1,047.44
Variance	-54.66%	23.10%

Reason for change more than 25% : Decrease due to repayment of borrowings and higher accretion to share capital and reserves from current year profits.

c) Debt Service Coverage Ratio (A) / (B)	1.74	2.64
Profit before Tax	1,259.16	793.81
Add : Finance Costs	610.83	242.60
Add : Depreciation	133.30	104.75
Earnings available for Debt Service (A)	2,003.29	1,141.15
Interest Service	610.83	242.60
Principal Repayment	539.67	189.51
Debt Service (B)	1,150.50	432.11
Variance	-34.07%	16.98%

Reason for change more than 25% : Primarily due to higher finance costs from the bill discounting facility obtained from Kerala Finance Corporation and related borrowing costs.

d) Return on Equity:	49.97%	67.95%
Net Profits after taxes	937.82	531.24
Average Shareholder's Equity	1,876.85	781.82
Variance	-26.46%	18.94%

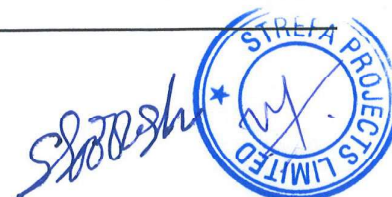
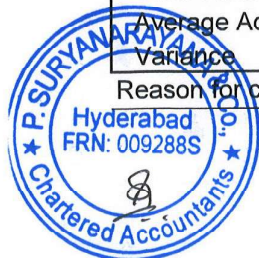
Reason for change more than 25% : Return on Equity has decreased primarily on account of infusion of additional capital during the year, which has increased the average net worth base.

e) Inventory Turnover Ratio:	13.04	14.55
Total Sales	15,591.99	9,916.17
Average Inventory	1,195.63	681.71
Variance	-10.35%	63.25%

Reason for change more than 25% : Not Applicable

f) Trade Receivables Turnover:	2.76	2.94
Total Sales	15,591.99	9,916.17
Average Accounts Receivable	5,644.71	3,370.34
Variance	-6.12%	-45.96%

Reason for change more than 25% : Not Applicable



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H. No - 7-9/2/34, Plot No. 34, Eswareiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated and except for Shares data

Note No. 33 - Key Ratios

Particulars	As at March 31, 2025	As at March 31, 2024
g) Trade Payables Turnover:	2.08	2.61
Total Purchases	11,910.24	7,917.36
Average Trades Payable	5,739.02	3,033.55
Variance	-20.48%	-47.00%

Reason for change more than 25% : Not Applicable

h) Net Capital Turnover:	(11.46)	(17.80)
Total Sales	15,591.99	9,916.17
Working Capital	(1,360.45)	(557.01)
Variance	-35.62%	-315.83%

Reason for change more than 25% : Net Capital Turnover has improved to 43.93 from (17.80) in the previous year, primarily due to higher sales and better utilization of capital employed during the year.

i) Net Profit Ratio:	6.01%	5.36%
Net Profit	937.82	531.24
Total Sales	15,591.99	9,916.17
Variance	12.27%	-0.53%

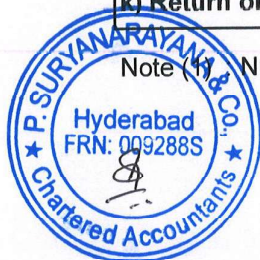
Reason for change more than 25% : Not Applicable

j) Return on Capital Employed (A) / (B)	36.51%	35.60%
Earning before interest and taxes (A)	1,869.99	1,036.40
Tangible Net Worth (Share Cap + Reserves)	2,706.26	1,047.44
Total Borrowings	2,496.73	1,871.79
Deferred Tax Liability	(81.54)	(7.78)
Capital Employed (B)	5,121.45	2,911.45
Variance	2.57%	-2.59%

Reason for change more than 25% : Not Applicable

k) Return on Investment	Nil	Nil
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Note (1) Numerator and Denominator respectively are mentioned below the each ratio computed;



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Notes to the Standalone Financial Statements for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated and except for Shares data

34 Note: Retirement Benefits :

The Gratuity liability is recognised in the books of accounts based on Actuarial Valuation in accordance with the Revised AS-15. The company obtained an Actuarial Valuation Report from an independent Actuary Mr. Sambasivarao Inaganti, Fellow of Institute of Actuaries of India vide reports dated 11th July 2025, 31st August 2024 for the year ended March 31, 2025 and March 31, 2024 respectively. The Process and Assumptions taken for the purpose of calculation of Gratuity are as follows :

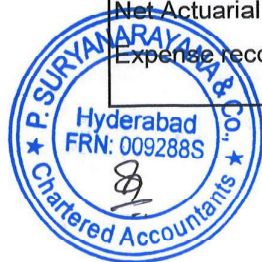
Particulars	As at 31.03.2025	As at 31.03.2024
Changes in Present value of Obligation		
Opening defined benefit obligation	14.93	-
Interest cost	1.08	-
Current services cost	5.67	5.27
Prior Services Cost - Vested Benefit		9.66
Benefits paid		-
Actuarial (gains)/losses on obligation	(1.61)	-
Defined Benefit Obligation at the end	20.07	14.93

Asset and Liability (Balance Sheet) Position

Particulars	As at 31.03.2025	As at 31.03.2024
Present Value of Defined benefit obligations at the end	20.07	14.93
Fair Value of Plan assets at the end		-
Funded Status - Deficit / (Surplus)	20.07	14.93
Unrecognised past service cost		-
Effects of Asset Ceiling		-
Net Liability / (Asset) at the end of the period	20.07	14.93
Current Liability (Short Term)	0.58	0.54
Non Current Liability (Long Term)	19.49	14.39

Expenses recognised in the statement of Profit and Loss

Particulars	As at 31.03.2025	As at 31.03.2024
Current service cost	5.67	5.27
Interest cost on Obligation	1.08	-
Past Service cost	-	9.66
Net Actuarial Gain / (Loss) to be recognised	(1.61)	-
Expense recognised in Statement of Profit and Loss	5.14	14.93



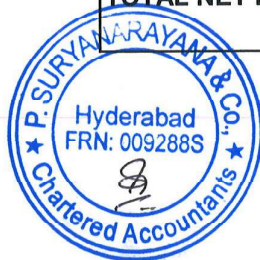
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Notes to the Standalone Financial Statements for the year ended March 31, 2025*Amount in INR lakhs, unless otherwise stated and except for Shares data***Assumptions :**

Particulars	As at 31.03.2025	As at 31.03.2024
Date of Valuation	31.03.2025	31.03.2024
Retirement age	60 Years	60 Years
Salary Growth rate (Per Annum)	5.00%	5.00%
Discount Rate (Per Annum)	7.00%	7.23%
Attrition Rate	3.73%	3.73%
Mortality Table	IALM (2012-14)	IALM (2012-14)
Average Future Service (in Years)	25.71	26.16
GRATUITY LIABILITY		
Short Term Liability	0.58	0.54
Long Term Liability	19.49	14.39
TOTAL NET LIABILITY	20.07	14.93



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Notes to the Standalone Financial Statements for the year ended March 31, 2025**Note No. 35****(a) For the period ended Mar 31, 2025****1.0 Nature of Security and terms of repayment for term loans from banks:**

Sl No.	Lender	Primary Security	Collateral Security	Terms of Payment	Int. Rate
1	Yes Bank : <u>GECL</u> / <u>WCITL</u>	To extend Second charge Nil on all existing security in favour of National Credit Guarantee Company Limited and such other security as may be required by the Bank and / or National Credit Guarantee Company Limited from time to time.		Total tenor of the loan : 53 months including a moratorium of effective Rate 9.25% p.a. 17 months. Repayable in 36 with interest reset for monthly instalments of Rs. 0.71 every 3 months. Lacs commencing from December 2023.	EBLR + 2.75% : Present

1.1 Nature of Security and terms of repayment for working capital limits from banks:

Sl No.	Lender	Primary Security	Collateral Security	Int. Rate
1	Yes Bank (Overdraft - OD)	Exclusive Charge by way of Hypothecation on current Assets (Stocks & Book Debts) and Movable Fixed Assets for both present and future	1st Charge by way of Equitable Mortgage of 9 properties belonging to Promoters & their friends and family members as detailed in the below 4.00% (Spread Markup)	ROI 10.50% PA and
2	Axis Bank (Overdraft - OD)	Hypothecation of Entire current assets of the borrower both present and future; Ranking : First Pari Passu basis with Yes Bank	1st Charge by way of Equitable Mortgage of 18 properties belonging to Promoters & their friends and family members as detailed in the below schedule	Repo 9.10% PA + 2.60%



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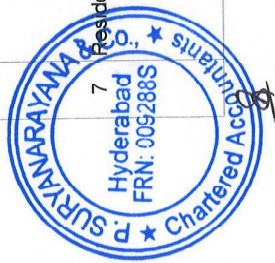
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025**1.2 Schedule of Collateral property**

Sl no	Type	Belonging To	Address	Offered to
1	Residential House	D Sarva Reddy, S/o D Chenna Reddy	H No 19-108, Sarasvathi Colony, Gaddannaram, Hyderabad, Telangana	Yes Bank Ltd
2	Residential Plots	Uma Devi Yadma, W/o Niroop Yadma	Plot No 31 and 32, Survey No 15 and 17, Pocharam Village, Ghatkesar, Hyderabad	Yes Bank Ltd
3	Residential House	Proddatur Chandra Babu S/o. Late. Dastagiri	House No 7-273, (Old No 7-9/2/11), Plot bearing No 11, in Survey No 387, Part of Eswaraiah Enclave- 1, Situated at Essar Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajigiri Dist., Hyderabad - 500083	Yes Bank Ltd
4	Residential House	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Plot No 31, Survey No 167 (Part) and 169 (Part), Anjana Classic, Phase I, Kapra, Hyderabad, Telangana - 500062	Yes Bank Ltd
5	Residential House	Kadiyala Suresh, S/o. Kadiyala Rama Rao	H No. 7-9/2/34, Plot No 34, Sy No 34, Sy No 387 Part, Eshwaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajigiri Dist., Hyderabad - 500083	Yes Bank Ltd
6	Residential Flat	Daduvai Srikanth, S/o Shiva Kumar	Flat No 417, Tower A, Kalpataru Residency, Fathenagar Village, Sanath Nagar, Hyderabad - 500018	Yes Bank Ltd
7	Residential House	Strefa Projects P Ltd Proddatur Chandra Babu S/o Late. Dastagiri	Semi Finished House on Bearing Plot No 23, Admeasuring 207 Sq Yards in Survey No 387, Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajigiri Dist., Hyderabad - 500083	Yes Bank Ltd



Strefa Projects Limited

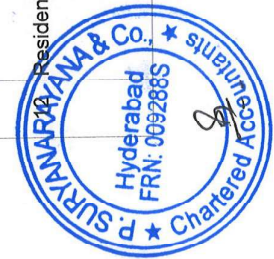
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
8	Residential House	STREFA PROJECTS PVT LTD Rep by. (Director) Yandapally Ravinder Reddy, S/o Yandapally Narsimha Reddy	Residential Duplex Villa Bearing H No 7-290, on Plot No 29, Survey No 387 Part of Eswaraiah Enclave Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajgiri Dist., Hyderabad - 500083	Yes Bank Ltd
9	Residential House	Proddatur Chandra Babu S/o. Late. Dastagiri	Plot No 25, Survey No 167 (Part) and 169 (Part), Anjana Classic, Phase II, Kapra, Hyderabad, Telangana - 500062	Yes Bank Ltd
10	Semi Finished Property	Kandadi Srikanth Reddy S/o. Kandadi Bal Reddy	Plot bearing No 11&12, admeasuring 200 Sq Yards in Survey No 110/B1, of Niranjani Town Ship situated at Cheervil Village and Gram Panchayat, Keesara Mandal, Medchal Malkajgiri	Axis Bank Ltd
11	Residential House	STREFA PROJECTS PVT LTD Rep by. (Director) Proddatur Chandra Babu S/o. Late. Dastagiri	House on Bearing Plot No 30, Admeasuring 312 Sq Yards in Survey No 387, Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajgiri Dist., Hyderabad - 500083	Axis Bank Ltd
	Residential House	STREFA PROJECTS PVT LTD Rep by. (Director) Yandapally Ravinder Reddy, S/o Yandapally Narsimha Reddy	House on Bearing Plot No 24, Admeasuring 207 Sq Yards in Survey No 387, Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajgiri Dist., Hyderabad - 500083	Axis Bank Ltd



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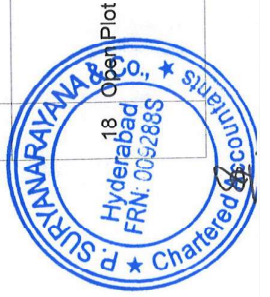
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H. No - 7-9/2/34, Plot No. 34, Eswaralah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
13	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 13 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
14	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 5 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
15	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 4 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
16	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 3 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
17	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 1 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
18	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 2 in Survey No 293/A6, Admeasuring an extent of 176 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd

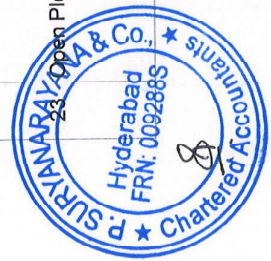
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
19	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 10 in Survey No 293/A6, Admeasuring an extent of 154 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
20	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 8 in Survey No 293/A6, Admeasuring an extent of 154 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
21	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 9 in Survey No 293/A6, Admeasuring an extent of 154 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
22	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 12 in Survey No 293/A6, Admeasuring an extent of 154 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd
23	Open Plot	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing No 11 in Survey No 293/A6, Admeasuring an extent of 154 Sq Yards situated at Venkatapur Village, M Thurkapally Mandal, ZPP Yadgiri Bhongir	Axis Bank Ltd



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H. No - 7-9/2/34, Plot No. 34, Eswaralah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
24	Residential House	K Anusha W/o K Suresh	House on Bearing Plot No 37, Admeasuring 204 Sq Yards in Survey No 387, Part of Eswaralah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkaigiri Dist., Hyderabad - 500083	Axis Bank Ltd
25	Open Plots	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing Nos.14, 38,39,40, 41,42, 43,44, in Sy.No.293/6, admeasuring an area 1791.14 Sq.Yards or equivalent to 1497.60 Sq.Meters Situated at (T.L.P.NO.46/2021/DTPO/YDRB) VENKATAPUR M.THURKAPALLY MANDAL, YADADRI BHUVANAGIRI VILLAGE, DISTRICT, UNDER:VENKATAPUR GRAMPANCHAYAT, under Registration Sub-District, Yadagirigutta, Regn. Dist Nalgonda	Axis Bank Ltd
26	Open Plots	K Anusa W/o K Suresh	Open Plot bearing No.13, in Survey No.124, admeasuring arca 300.0 Sq.Yards.. or equivalent to 250.80 Sq.Mus., Situated at VAMPUGUDA VILLAGE, within the limits of GHMC, Kapra Circle & Kapra Mandal, Medchal-Malkaigiri District., T.S., (erstwhile Kapra Municipality, Keesara Mandal, Ranga Reddy District.,	Axis Bank Ltd
	Residential House	STREFA PROJECTS PVT LTD Rep by. (Director) Proddatur Chandra Babu S/o. Late. Dastagiri	H No 5-328/1 on plot 82/Part (South Side Portion), admeasuring 200.0 Sq.yards, equivalent to 167.22 Sq.Meters, in Survey No. 383, Situated at Nagaram Village, under Nagaram Municipality, (erstwhile Nagaram Grampanchayat), Keesara Mandal, Medchal-Malkaigiri District.	Axis Bank Ltd



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H. No - 7-9/2/34, Plot No. 34, Eswaralan Enclave, Dammaiguda, Hyderabad - 500083

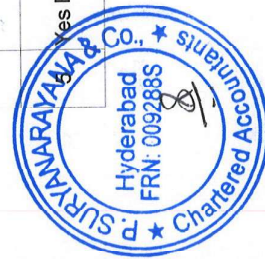
Notes to the Standalone Financial Statements for the year ended March 31, 2025

1.3 Personal Guarantees of the following persons:

Sl No.	Particulars	Offered to
1	Proddutur Chandra Babu	Yes Bank, Axis Bank
2	Suresh Kadiyala	Yes Bank, Axis Bank
3	Yeindlapally Ravinder Reddy	Yes Bank, Axis Bank
4	Srikanth Daduvai	Yes Bank, Axis Bank
5	Uma Devi Yadma	Yes Bank, Axis Bank
6	Sarva Reddy	Yes Bank
7	Srikanth Reddy Kandadi	Axis Bank
8	K Anusha	Axis Bank

1.4 Nature of Security and terms of repayment for vehicle loans from banks:

Sl.N o	Lender	Primary Security	Terms of Payment	Int. Rate Per Annum
1	Bank of India	Volvo Vehicle	Repayable in 72 monthly instalments of Rs.1,75,973/- each commencing from Sep 23	10.00%
2	HDFC Bank	Benz Vehicle	Repayable in 48 monthly instalments of Rs.1,86,949/- each commencing from Aug 23	9.75%
3	HDFC Bank	Volvo Vehicle	Repayable in 72 monthly instalments of Rs.1,57,510/- each commencing from Sep 23	8.90%
4	Kotak Mahindra Bank	Audi Vehicle	Repayable in 48 monthly instalments of Rs.1,94,157/- each commencing from Aug 23	9.80%
	Yes Bank	Isuzu Vehicle	Repayable in 36 monthly instalments of Rs. 29,600/- each commencing from Sep 22	10.78%



Strefa Projects Limited

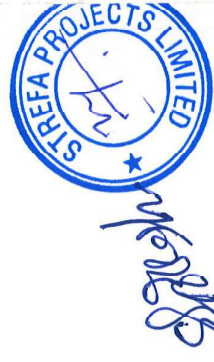
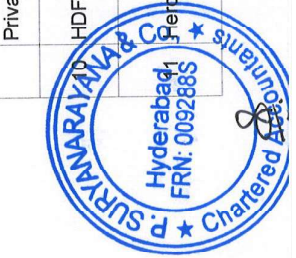
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H. No - 7-9/2/34, Plot No. 34, Eswaralah Enclave, Dammaguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025**1.5 Nature and terms of repayment for Business loans availed from Banks:**

S.N o	Lender	Security	Terms of Payment	Int. Rate Per Annum	Guarantee
1	Aditya Birla Finance Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 160,438 each commencing from July 2024	16.50%	NA
2	Ambit Finvest Private Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 178,264 each commencing from August 2024	17.00%	NA
3	Axis Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 140,628 each commencing from September 2022	16.00%	NA
4	Clix Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 91,385 each commencing from November 2022	18.50%	NA
5	Clix Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 132,114 each commencing from July 2024	16.50%	NA
6	Fedbank Financial Services Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 107,275 each commencing from August 2024	16.50%	NA
7	SMFG India Credit Co Ltd (formerly known as Fullerton India Credit Company Limited)	Unsecured	Repayable in 25 monthly instalments of Rs. 196,810 each commencing from August 2024	16.50%	NA
8	Godrej Finance Limited	Unsecured	Repayable in 12 monthly instalments of Rs. 323,909 each commencing from September 2024	16.00%	
9	Protium Finance Limited (Also known as Growth Source Financial Technologies Private Limited)	Unsecured	Repayable in 30 monthly instalments of Rs. 205,745 each commencing from August 2024	17.00%	NA
	HDFC Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 87,893 each commencing from October 2022	16.00%	NA
	Persol FinCorp Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 92,740 each commencing from November 2022	19.00%	NA



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Notes to the Standalone Financial Statements for the year ended March 31, 2025

S.No	Lender	Security	Terms of Payment	Int. Rate Per Annum	Guaranteee
12	IOICI Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 142,943 each commencing from October 2022	16.00%	NA
13	Indus Indus Bank	Unsecured	Repayable in 25 monthly instalments of Rs. 236,500 each commencing from July 2024	16.00%	NA
14	Credit Saison Limited	Unsecured	Repayable in 24 monthly instalments of Rs. 216,491 each commencing from July 2024	16.50%	NA
15	Oxyzo Financial Services Limited	Unsecured	Repayable in 9 monthly instalments of Rs. 295,427 each commencing from April 2024	6 months OBLR + 0.2% Spread., Present effective rate 15.00%	NA
16	Oxyzo Financial Services Limited	Unsecured	Repayable in 12 monthly instalments of Rs. 451,292 each commencing from January 2024	6 months OBLR + 0.2% Spread., Present effective rate 15.00%	NA
17	Karur Vysya Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 106,589 each commencing from June 2024	16.00%	NA
18	Neo Growth Credit Private Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 145,612 each commencing from May 2024	18.50%	NA
19	L&T Finance Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 143,397 each commencing from June 2024	17.00%	NA
20	Poonawalla Fincorp Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,589 each commencing from October 2022	16.00%	NA
21	Shriram Finance Limited	Unsecured	Repayable in 18 monthly instalments of Rs. 314,394 each commencing from July 2024	16.00%	NA
22	Tata Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,702 each commencing from October 2022	15.00%	NA
23	Ugro Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 175,785 each commencing from August 2024	16.00%	NA
24	Unity Small Finance Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 132,838 each commencing from July 2024	17.50%	NA
25	Unity Small Finance Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 98,188 each commencing from October 2022	17.00%	NA



Strefa Projects Limited

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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025**1.6 Nature and terms of repayment for Secured Purchase Financing**

Sl No.	Lender	Primary Security	Collateral Security	Terms of Payment	Int. Rate
1	Oxyzo Financial Services Limited	Unconditional and irrevocable Bank Guarantee for an amount of Rs. 700.00 Lakhs. The Outstanding amount under this facility shall have prior repayment and shall not be subordinated to any other facility by any other Financed party.	Nil	Repayable in 120 days from the date of each drawdown	6 months OBLR (Presently 14.8%) - Discount of 0.8%, present effective rate 14.00%

1.7 Nature and terms of repayment for Early Bird Discounting without collateral

Sl No.	Lender	Primary Security	Collateral Security	Terms of Payment	Int. Rate
1	Kerala Finance Corporation	Personal guarantee of the following persons: (a) Proddutur Chandra Babu (b) Suresh Kadiyala (c) Yeiridapally Ravinder Reddy Hypothecation of the bills of the entity	Nil	Loan will be valid for a period of 5 years from the date of sanction	12% (with 0.50% rebate for prompt repayment) effective 11.50%

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Strefa Projects Limited
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H. No - 7-9/2/34, Plot No. 34, Eswaralah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

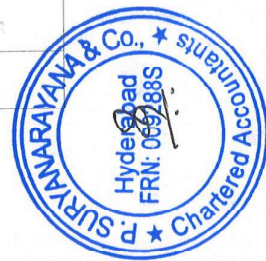
(b) For the period ended Mar 31, 2024

1.0 Nature of Security and terms of repayment for term loans from banks:

Sl No.	Lender	Primary Security	Collateral Security	Terms of Payment	Int. Rate
1	Yes Bank - GECL / WCTIL	To extend Second charge on all existing security in favour of National Credit Guarantee Trustee Company Limited and such other security as may be required by the Bank and / or National Credit Trustee Company Limited from time to time.		Total tenor of the loan : 53 months including a moratorium of 17 months. Repayable in 36 monthly instalments of Rs. 0.71 Lacs commencing from December 2023.	EBLR + 2.75% : Present effective Rate 9.25% p.a. with interest reset for every 3 months.

1.1 Nature of Security and terms of repayment for working capital limits from banks:

Sl.No	Lender	Primary Security	Collateral Security	Int. Rate
1	Yes Bank (Overdraft - OD)	Exclusive Charge by way of Hypothecation on current Assets (Stocks & Book Debts) and Movable Fixed Assets for both present and future	1st Charge by way of Equitable Mortgage of 9 properties belonging to Promoters & their friends and family members as detailed in the below schedule	EBLR + 4.00% : Present effective Rate 10.50% p.a. with interest reset for every 3 months.
2	Axis Bank (Overdraft - OD)	Hypothecation of current assets of the borrower both present and future; Ranking : First Pari Passu basis with Yes Bank	1st Charge by way of Equitable Mortgage of 5 properties belonging to Promoters & their friends and family members as detailed in the below schedule	Repo + 2.50% : Present effective Rate 9.10% p.a. with interest reset for every 3 months.



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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

1.2 Schedule of Collateral property

Sl no	Type	Belonging To	Address
1	Residential House	D Sarva Reddy, S/o D Chenna Reddy	H No 19-108, Sarasvathi Colony, Yes Bank Gaddiannaram, Hyderabad, Telangana-500060
2	Open Plot	Uma Devi Yadma, W/o Niroop Yadma	Plot No 31 and 32, Survey No 15 and 17, Pocharam Village, Ghatkesar, Hyderabad- 500088
3	Residential House	Proddatur Chandra Babu S/o Late Dastagiri	House No 7-273, (Old No 7-9/2/11), Plot bearing No 11, in Survey No 387, Part of Eswaraiah Enclave- 1, Situated at Essar Enclave, Dammaiguda, Municipality, Keesara Mandal, Medchal Malkajigiri Dist., Hyderabad - 500083
4	Residential House	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Plot No 31, Survey No 167 (Part) and 169 (Part), Anjana Classic, Phase I, Kapra, Hyderabad, Telangana - 500062
5	Residential House	Kadiyala Suresh, S/o. Kadiyala Rama Rao	H No. 7-9/2/34, Plot No 34, Sy Yes Bank No.34, Sy No 387 Part, Eshwaraiah Enclave, Dammaiguda, Nagaram village and GP Keesara Mandal, Medchal Malkajigiri Dist., Hyderabad - 500083
6	Residential Flat	Daduvai Srikanth, S/o. Shiva Kumar	Flat No 417, Tower A, Kalpataru Residency, Fathenagar Village, Sanatha Nagar, Hyderabad - 500085



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Strefa Projects Limited

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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
7	Residential House	Strefa Projects Limited	Semi Finished House on Bearing Plot No 23, Admeasuring 207 Sq Yards in Survey No 387, Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajiri Dist., Hyderabad - 500083	Yes Bank
8	Residential House	Strefa Projects Limited	Residential Duplex Villa Bearing H No 7-290, on Plot No 29, Survey No 387 Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajiri Dist., Hyderabad - 500083	Yes Bank
9	Residential House	Proddatur Chandra Babu S/o. Late. Dastagiri	Plot No 25, Survey No 167 (Part) and 169 (Part), Anjana Classic, Near OAK valley International School Phase II, Kapra, Kushaiguda, Hyderabad, Telangana - 500094	Yes Bank
10	Commercial Property	Kandadi Srikanth Reddy S/o. Kandadi Bal Reddy	Commercial Property at Plot bearing No 11 & 12, admeasuring 200 Sq Yards in Survey No 110/B1, of Niranjani Town Ship situated at Cheeryal Village and Gram Panchayat, Keesara Mandal, Medchal Malkajiri	Axis Bank

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Strefa Projects Limited
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
11	Residential House	Strefa Projects Private Limited	Residential House on Plot No. 24, Admeasuring 204 Sq Yards, in Survey No. 387, Part of Eswaraiah enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal, Malkajiri District	Axis Bank
12	Open Plots	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing Plot No. 1, 2, 3, 4, 5 and 13 - each plot admeasuring 176 Sq Yards and Open Plot Bearing No. 8, 9, 10, 11 and 12 - Total 5 open plots each admeasuring 154 Sq Yards in Survey No. 293/A6. Total 1826 Sq Yards DTCP approved layout situated in Venkatapur Village, M Turkapally Mandal, ZPP Yadagiri, Bhongir	Axis Bank
13	Residential House	Strefa Projects Private Limited	House on Bearing Plot No 30, Admeasuring 312 Sq Yards in Survey No 387, Part of Eswaraiah Enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal Malkajiri Dist, Hyderabad - 500083	Axis Bank
14	Residential House	K Anusha W/o. K Suresh	Residential House on Plot No. 37, Admeasuring 204 Sq Yards, in Survey No. 387, Part of Eswaraiah enclave, Dammaiguda, Nagaram, Keesara Mandal, Medchal, Malkajiri District	Axis Bank



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Strefa Projects Limited
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H. No - 7-9/2/34, Plot No. 34, Eswarai Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl no	Type	Belonging To	Address	Offered to
15	Open Plots	Yandapally Ravinder Reddy S/o Yandapally Narsimha Reddy	Open Plot bearing Plot No. 14, 38, 39, 40, 41, 42, 43 and 44 - in Survey No. 293/A6. Total 1791.14 Sq Yards DTCP approved layout situated in Venkatapur Village, M Thurkapally Mandal, ZPP Yadagiri, Bhongir	Axis Bank
16	Open Plots	K Anusha W/o. K Suresh	Open plot bearing Plot No. 13, in Survey No 124 total land area of 300 Sq Yards at Vampuguda Village, Kapra Mandal under GHMC Kapra Circle, Medchal Malkajigiri District	Axis Bank
17	Residential House	Proddatur Chandra Babu S/o. Late Dastagiri	Residential House Bearing House No. 5-328/1, on plot No. 82/part, south side portion, admeasuring 172 Sq Yards, in Survey no. 383, situated at Dattatreya Nagar colony, Nagaram Village, Keesara Mandal, Medchal Malkajigiri District	Axis Bank



Strefa

1.3 Personal Guarantees of the following persons:

Sl No.	Particulars	Offered to
1	Proddutur Chandra Babu	Yes Bank, Axis Bank
2	Suresh Kadiyala	Yes Bank, Axis Bank
3	Yeindlapally Ravinder Reddy	Yes Bank, Axis Bank
4	Srikanth Daduvai	As at Mar 31, 2025
5	Uma Devi Yadma	Yes Bank, Axis Bank
6	Sarva Reddy	Yes Bank, Axis Bank
7	Srikanth Reddy Kandadi	Axis Bank

1.4 Nature of Security and terms of repayment for vehicle loans from banks:

Sl.No	Lender	Primary Security	Terms of Payment	Int. Rate Per Annum
1	Bank of India	Volvo Vehicle	Repayable in 84 monthly instalments of Rs.1,75,973/- each commencing from Sep 23	10.00%
2	HDFC Bank	Benz Vehicle	Repayable in 60 monthly instalments of Rs.1,86,949/- each commencing from Aug 23	9.75%
3	HDFC Bank	Volvo Vehicle	Repayable in 84 monthly instalments of Rs.1,57,510/- each commencing from Sep 23	8.90%
4	Kotak Mahindra Bank	Audi Vehicle	Repayable in 60 monthly instalments of Rs.1,94,157/- each commencing from Aug 23	9.80%
5	Yes Bank	Isuzu Vehicle	Repayable in 48 monthly instalments of Rs. 29,600/- each commencing from Sep 22	10.78%



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Strefa Projects Limited

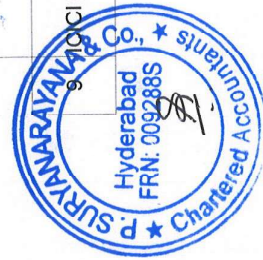
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025**1.5 Nature and terms of repayment for Business loans availed from Banks:**

S/L No	Lender	Security	Terms of Payment	Int. Rate Per Annum	Guarantee
1	Aditya Birla Finance Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,214 each commencing from November 2022	16.50%	NA
2	Axis Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 140,628 each commencing from September 2022	16.00%	NA
3	Clix Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 91,385 each commencing from November 2022	18.50%	NA
4	Fedbank Financial Services Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,716 each commencing from October 2022	16.00%	NA
5	Fullerton India Credit Company Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,214 each commencing from October 2022	16.50%	NA
6	Growth Source Financial Technologies Private Limited	Unsecured	Repayable in 30 monthly instalments of Rs. 126,399 each commencing from November 2022	19.00%	NA
7	HDFC Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 87,893 each commencing from October 2022	16.00%	NA
8	Hero FinCorp Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 92,740 each commencing from November 2022	19.00%	NA
9	IOCI Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 142,943 each commencing from October 2022	16.00%	NA



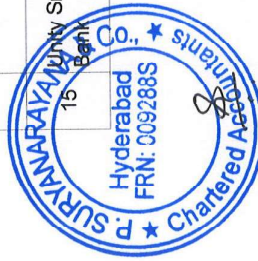
Strefa Projects Limited
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H. No - 7-9/2/34, Plot No. 34, Eswaraiah Enciave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025

Sl. No	Lender	Security	Terms of Payment	Int. Rate Per Annum	Guarantee
10	Indus Indus Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 106,213 each commencing from October 2022	16.50%	NA
11	Credit Saison Limited	Unsecured	Repayable in 24 monthly instalments of Rs. 150,560 each commencing from October 2022	16.50%	NA
12	Oxyzo Financial Services Limited	Unsecured	Repayable in 12 monthly instalments of Rs. 4,51,292 each commencing from March 2024	6 months OBLR + 0.2% Spread., Present effective rate 15.00%	NA
13	Poonawalla Fincorp Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,589 each commencing from October 2022	16.00%	NA
14	Tata Capital Limited	Unsecured	Repayable in 36 monthly instalments of Rs. 106,702 each commencing from October 2022	16.00%	NA
15	Small Finance Bank	Unsecured	Repayable in 36 monthly instalments of Rs. 98,188 each commencing from October 2022	17.00%	NA



Signature

Strefa Projects Limited
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 H. No - 7-9/2/34, Plot No. 34, Eswaralah Enclave, Dammaiguda, Hyderabad - 500083
Notes to the Standalone Financial Statements for the year ended March 31, 2025

1.6 Nature and terms of repayment for Secured Purchase Financing

Sl No.	Lender	Primary Security	Collateral Security	Terms of Payment	Int. Rate
1	Oxyzo Financial Services Limited	Unconditional and irrevocable Bank Guarantee for an amount of Rs. 500.00 Lakhs. The Outstanding amount under this facility shall have prior repayment and shall not be subordinated to any other facility by any other Financed party;	Nil	Repayable in 120 days from the date of each drawdown	6 months OBLR (Presently 14.8%) - Discount of 0.8%, present effective rate 14.00%



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Notes to the Standalone Financial Statements for the year ended March 31, 2025

Amount in INR lakhs, unless otherwise stated

Note No. 36**Related Party Disclosures****a) List of related parties**

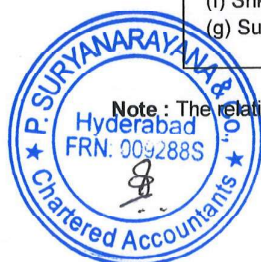
Index No	Nature of relationship	Name of the related party
1	Key Managerial Personnel (KMP)	(a) Chandrababu Proddaturu (b) Ravinder Reddy Yeandalapally (c) Srikanth Daduvai (d) Umadevi Yadma (e) Suresh Kadiyala
2	Enterprises over which director is having significant influence	(a) Faster Infra
3	Enterprises over which Company is having significant influence - Subsidiaries (Refer Note 1.8)	(a) Godavari Strefa JV (b) Strefa Kashmirilal JV

(b) Transactions with related parties are set out in the table below

Particulars	For the period ended Mar 31, 2025	For the period ended Mar 31, 2024
(i) Sales		
(a) Godavari Strefa JV	1,126.59	1,125.97
(b) Strefa Kashmirilal JV	1,032.98	621.81
(ii) Sub contracting Expenses		
(a) Faster Infra	1,294.91	280.31
(iii) Salary / Remuneration		
(a) Chandrababu Proddaturu	22.20	22.20
(b) Ravinder Reddy Yeandalapally	12.00	11.00
(c) Srikanth Daduvai	9.01	9.00
(d) Suresh Kadiyala	22.20	22.20

c. Related party balances: (Payable)/Receivable

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
(a) Godavari Strefa JV - Trade Receivables / (Advance Received)	168.42	73.84
(b) Strefa Kashmirilal JV - Trade Receivables	863.15	545.04
(c) Faster Infra - Advance to supplier / (Trade payables) - Retention Money	229.43 42.80	(396.46) 7.62
Other Current Liabilities		
(d) Chandrababu Proddaturu	(25.12)	(10.89)
(e) Ravinder Reddy Yeandalapally	(15.27)	(6.99)
(f) Srikanth Daduvai	(0.41)	(0.73)
(g) Suresh Kadiyala	(25.12)	(10.89)



Note : The relationships with the related parties are as identified by management and are relied upon by auditors



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Notes to the Standalone Financial Statements for the year ended March 31, 2025**37 a) Contingent Liabilities:**

(i) There is an outstanding Income Tax Demand of Rs. 12,36,280 for the FY 2022-23 for which rectification under Section 154 is preferred by the Company;

(ii) The Company has received demands from the Income-tax Department through TRACES portal in respect of certain TDS returns filed for earlier years towards alleged short deduction of tax and consequential levy of interest under sections 201(1A), 220(2) and late filing fees under section 234E of the Income-tax Act, 1961.

The aggregate demand amounts to ₹ 31.30 lakhs. The Company has disputed the same and based on the legal advice obtained and merits of the case, the management believes that the liability is not likely to materialise. Accordingly, no provision has been made in the books of account.

(iii) BG Outstanding INR 3,371.17 lakhs (Previous year; Nil)

b) Capital Commitments: Nil (Previous periods : Nil)

38 (a) Title deeds of immovable properties

Title deeds of immovable properties are held in the name of the Company.

(b) Valuation of Property Plant & Equipment, intangible asset

The Company has not revalued its fixed assets.

(c) Loans or advances to specified persons

No loans or advances in the nature of loans are granted to promoters, directors, KMPS and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.

(d) Details of benami property held

The Company does not have any Benami property and no proceedings have been initiated during the period / year (or) are pending against the company as at March 31, 2025 and March 31, 2024 for holding any benami property under Benami Property Transactions (prohibition) Act, 1988;

(e) Borrowing secured against current assets

The Company has borrowings from banks on the basis of security of current assets in the nature of Overdraft. The banks have not stipulated any quarterly returns or statements of current assets to be filed by the Company with banks.

(f) Wilful defaulter

The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.

(g) Relationship with struck off companies

Transactions and balances with companies which have been removed from register of Companies [struck off companies] as at the above reporting periods is Nil

(h) Registration of charges or satisfaction with Registrar of Companies (ROC)

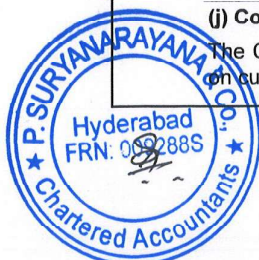
The Company do not have pending registration or satisfaction of charge to be registered with ROC beyond the statutory time period except in 5 instances of vehicle loans availed from Kotak Mahindra Bank and Yes Bank. The sanctioned limit of those loans is INR 103.30 lakhs and outstanding amount as on March 31, 2025 is INR 70.61 lakhs

(i) Compliance with number of layers of companies

The Section 2(87) of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017 is not applicable to the company.

(j) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.



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H. No - 7-9/2/34, Plot No. 34, Eswareiah Enclave, Dammaiguda, Hyderabad - 500083

Notes to the Standalone Financial Statements for the year ended March 31, 2025**(k) Utilisation of borrowed funds and securities premium**

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall :

- (i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

(l) Undisclosed income

The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period / years in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

(m) Details of crypto currency or virtual currency

The Company has not traded / invested in Crypto currency or virtual currency

(n) Utilisation of borrowings availed from banks and financial institutions

The borrowings obtained by the Company from the Banks and Financial Institutions have been applied for the purposes for which such loans were taken.

39 In the opinion of the Board, current assets, loans and advances are stated at a value, which could be realized in the ordinary course of business. The provision for all known liabilities made is adequate and not in excess of the amount reasonably necessary.

40 Certain figures contained in this Standalone Financial Information have been subject to Rounding adjustments. All decimals have been rounded off to two decimal points. In certain instances

- (i) The Sum or percentage change of such numbers may not confirm exactly to the total figures given and
- (ii) The sum of the numbers in a column or row in certain tables may not confirm exactly to the total figure given for that column or row.

In terms of our report attached
for **P.Suryanarayana & Co.,**
Chartered Accountants
(Firm Registration No.009288S)

S. S. Charan
Sivapriya Charan Susarla
Partner

Membership No.232879

Place: Hyderabad

Date: September 23, 2025

For and on behalf of the Board of Directors

K Suresh
Director
DIN: 02754642

P. Chandrababu
Director
DIN : 02754635