

RPP-ANNAI (JV) PRIVATE LIMITED

CIN U45209TZ2019PTC032406

454,Raghupathy Naicken Palayam,

Railyway Colony,Erode,

Tamil Nadu - 638002

Balance Sheet as at 31st March 2024

Particulars	Notes	As on 31 March 2024	As on 31 March 2023
Assets			
Non-current assets			
Property, plant and equipment			
Capital work in progress			
Other Intangible assets			
Financial assets			
Investments			
Long Term Loans & Advances			
Deferred Tax Asset			
Other Non-Current Assets			
Total Non -Current Assets		0.00	0.00
Current assets			
Inventories			
Financial assets			
Investments			
Trade Receivables	1	-	47
Cash and Cash equivalents	2	7,128	3,29,751
Short Term Loans & Advances			
Other Financial Asset			
Other Current Assets	3	8,43,63,351	10,54,75,742
Current Tax Assets (net)	4	1,43,33,422	1,27,89,104
Total Current Assets		9,87,03,901	11,85,94,644
Total assets		9,87,03,901	11,85,94,644
Equity			
Equity Share Capital		1,00,000	1,00,000
Other Equity	5	-6,53,347	-2,56,318
		-5,53,347	-1,56,318
Non-current liabilities			
Financial liabilities			
Borrowings			
Other Financial Liabilities			
Provisions			
Total Non-current liabilities		0.00	0.00
Current liabilities			
Financial Liabilities			
Borrowings			
Trade payables			
(a) Total outstanding dues of micro enterprises & small enterprises			
(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	6	2,08,92,537	4,54,35,878
Other current financial liabilities			
Other Current Liabilities	7	7,83,64,711	7,33,15,084
Short Term Provisions			
Current Tax Liabilities (Net)			
Total Current liabilities		9,92,57,248	11,87,50,962
Total liabilities		9,92,57,248	11,87,50,962
Total equity and liabilities		9,87,03,901	11,85,94,644

Summary of Significant Information

12

The accompanying notes are an integral part of the financial statements.

For KANNAN & CO
Chartered Accountants
Firm Regn. No: 0067925

Anand
CA N Kulandaivel
Partner
Membership No. 227006
Place:Erode
Date: 29-05-2024
UDIN:24227006BKB|QA2070



For and on behalf of the Board

Nithya
A NITHYA
DIRECTOR
DIN: 00125357

D Kalaiselvi
D KALAISELVI
DIRECTOR
DIN: 01660237

RPP-ANNAI (JV) PRIVATE LIMITED

CIN U45209TZ2019PTC032406

454,Raghupathy Naicken Palayam,

Railyway Colony,Erode,

Tamil Nadu - 638002

Statement of Profit and Loss for the year Ended 31st March 2024

Particulars	Notes	As on 31 March 2024	As on 31 March 2023
Revenue from operations	8	21,01,27,676	21,86,70,033
Other income	9	4,70,120	4,34,209
Total income		21,05,97,796	21,91,04,242
Expenses			
Cost of materials consumed			
Other Operating Cost			
Works Contract Cost	10	21,01,27,715	21,86,70,159
Employee benefits expense			
Finance Cost			
Depreciation and amortization expense			
Other expenses	11	5,14,857	4,53,761
Total expense		21,06,42,572	21,91,23,920
Profit/(loss) before Exceptional items and Tax		-44,776	-19,678
Exceptional Item		0.00	0.00
Profit / (Loss) Before tax		-44,776	-19,678
Current Tax			
Taxes of earlier years		0.00	0.00
Deferred tax		0.00	0.00
Profit/(loss) for the year		-44,776	-19,678
Other comprehensive income			
A (i) Items that will not be reclassified to profit or loss			
- Remeasurement of defined benefit plans		0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.00	0.00
B (i) Items that will be reclassified to profit or loss		0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss		0.00	0.00
Other Comprehensive Income for the period / year, net of tax		0.00	0.00
Total Comprehensive Income for the period / year (Comprising Profit and Other Comprehensive Income for the period / year)		-44,776	-19,678

The accompanying notes are an integral part of the financial statements.

For KANNAN & CO

Chartered Accountants

Firm Regn. No: 006792S



CA N Kulandaivel

Partner

Membership No. 227006

Place:Erode

Date: 29-05-2024

UDIN:24227006BKBQJA2070



For and on behalf of the Board

A NITHYA
DIRECTOR
DIN: 00125357D KALAISELVI
DIRECTOR
DIN: 01660237

RPP-ANNAI (JV) PRIVATE LIMITED

CIN U45209TZ2019PTC032406

454, Raghupathy Naicken Palayam,
Railway Colony, Erode,
Tamil Nadu - 638002

Note 1: Trade Receivables	As on 31 March 2024	As on 31 March 2023
Unsecured considered good	0	47
Doubtful	0	0
Total	0	47

Note 2: Cash and Cash Equivalents	As on 31 March 2024	As on 31 March 2023
Balances with banks		
- On current accounts	7128	1051
Cash on hand	0	0
Total	7128	1051

Note 3: Other Current Assets	As on 31 March 2024	As on 31 March 2023
Retention by customers	78284711	65887175
Balances with statutory / government authorities	6078640	5711748
Advances:		
Advances to related parties		
Mobilisation Advances / Other Projects Payables	0	5154
Total	8,43,63,351	7,16,04,077

Note 4: Current Tax Assets (net)	As on 31 March 2024	As on 31 March 2023
Provision for Income Tax (Net of Advance income tax)	14333422	18936538
Total	1,43,33,422	1,89,36,538

Note 3: Share Capital	Equity Shares	
	As on 31 March 2024	As on 31 March 2023
Authorised Share Capital (150,000 Equity Shares of Rs.10 each)	1500000	1500000
Issued, Subscribed and Paid up (10,000 Equity Shares of Rs.10 each)	100000	100000



Particulars	As on 31 March 2024		As on 31 March 2023	
	No. Of Shares	Amount	No. Of Shares	Amount
Reconciliation of No. of Shares				
Outstanding at the beginning of the year	10,000	100000	10,000	100000
Add: Shares issued during the year	0	0	0	0
Outstanding at the end of the year	10,000	100000	10,000	100000

Terms / Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share. The Company declares and pays dividends in Indian Rupees. The dividend, if any, proposed by the Board of Directors, is subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the No. of Equity Shares held by the shareholders.

Shareholders holding more than 5% of equity shares as at the end of the year

Name of Shareholder	As on 31 March 2024		As on 31 March 2023	
	No of shares	%	No of shares	%
Share Capital - RPP Infra Projects Limited	5,100	51%	5,100	51%
Share Capital - Annai Infra Developers Limited	4,900	49%	4,900	49%

Details of shares held by ultimate holding company / holding and / or their subsidiaries / associates

Name of Shareholder	As on 31 March 2024		As on 31 March 2023	
	No of shares	%	No of shares	%
Share Capital - RPP Infra Projects Limited	5,100	51%	5,100	51%
Share Capital - Annai Infra Developers Limited	4,900	49%	4,900	49%

Shareholding of Promoters

Name of Shareholder	As on 31 March 2024		As on 31 March 2023	
	No of shares	%	No of shares	% of Change
Share Capital - RPP Infra Projects Limited	5,100	51%	-	-
Share Capital - Annai Infra Developers Limited	4,900	49%	-	-

Note 5: Other Equity

	As on 31 March 2024	As on 31 March 2023
Retained Earnings		
Opening Balance	-608571	-256318
Additions During the Year	-44776	-352253
Closing Balance	-653347	-608571
Total	-653347	-608571

Refer "Statement of Changes in Equity" for additions/deletions in each of these items

Note 6: Trade Payables

	As on 31 March 2024	As on 31 March 2023
(a) Total outstanding dues of micro enterprises & small enterprises	0	0.00
(b) Total outstanding dues of creditors other than micro enterprises & small enterprises	20892537	45435878
Due to Others	2,08,92,537	4,54,35,878
Total	2,08,92,537	4,54,35,878

Trade Payables aging schedule

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	2-3 years	
(U) MSME	23885816	-3877813	404836	409397
(U) Others				20822236
				20822236

(Amount in Rs.)



Note 7: Other Current Liabilities	As on 31 March 2024	As on 31 March 2023
Other advances		
Mobilisation Advances / Other Projects Payables	0	2,76,67,012
Provision		
Others		
Expenses payable	80000	60,000
Others		
Retention money - Payable	78284711	4,55,88,072
Balance with Subsidiaries	0	0
Total	7,83,64,711	7,33,15,084

Note 8:- Revenue from Operations	As on 31 March 2024	As on 31 March 2023
Contract Revenue	210127676	21,86,70,033
Total	21,01,27,676	21,86,70,033

Note 9:- Other income	As on 31 March 2024	As on 31 March 2023
Interest Income	470120	4,34,209
Total	4,70,120	4,34,209

Note 10:- Direct Operating Cost	As on 31 March 2024	As on 31 March 2023
Other Operating Cost	0	0
Works Contract Cost	210127715	21,86,70,159
Total	21,01,27,715	21,86,70,159

Note 11: Other Expenses	As on 31 March 2024	As on 31 March 2023
Audit Fee	-	
-Statutory Audit	10000	45,000
-Tax Audit	10000	15,000
Secretarial Expenses	0	16,700
Insurance expenses	0	3,56,605
Professional Charges	0	17,200
Filing Charge	0	0
Bank Charges and Bank Guarantee Commission	1198	1,486
On Statutory Dues	493658	1,770
Miscellaneous Expense	1	0
Total	5,14,857	4,53,761

