

**AASHM AVENUES PRIVATE LIMITED  
HYDERABAD**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**Balance Sheet as at 31<sup>st</sup> March, 2023**

	Particulars	Note No.	As at 31 <sup>st</sup> March, 2023	As at 31 <sup>st</sup> March, 2022
	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>		-	-
2	<b>Current Assets</b>			
(a)	Financial Assets			
i)	Cash and cash equivalents	3	14.90	14.90
(b)	Other Current assets	4	0.07	0.04
	<b>Total Current assets</b>		<b>14.97</b>	<b>14.94</b>
	<b>Total Assets</b>		<b>14.97</b>	<b>14.94</b>
	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
(a)	Equity Share Capital	5	10.00	10.00
(b)	Other Equity	6	(0.69)	(0.52)
			<b>9.31</b>	<b>9.48</b>
	<b>Liabilities</b>			
2	<b>Non-current liabilities</b>		-	-
3	<b>Current liabilities</b>			
(a)	Financial Liabilities			
i)	Other financial liabilities	7	5.66	5.46
	<b>Total current liabilities</b>		<b>5.66</b>	<b>5.46</b>
	<b>Total Liabilities</b>		<b>5.66</b>	<b>5.46</b>
	<b>Total Equity and Liabilities</b>		<b>14.97</b>	<b>14.94</b>

Note: The accompanying notes form an integral part of the Financial statements.

As per our report of even date  
**For BRAHMAYYA & CO**  
Chartered Accountants  
Firm's Registration Number: 000513S

For and on behalf of the Board

Sd/-  
**Nageswara Rao Balusupati**  
Director  
DIN (07818953)

**(Karumanchi Rajaj)**  
Partner  
Membership Number: 202309

Sd/-  
**Puvvula Anil Kumar Kishan**  
Director  
DIN (00350966)

Place: Hyderabad  
Date: 26.05.2023  
UDIN: 23202309BGVJTB6647

**AASHM AVENUES PRIVATE LIMITED  
HYDERABAD**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**Statement of Profit and Loss for the Year ended 31<sup>st</sup> March, 2023**

	Particulars	Note No.	Year ended 31 <sup>st</sup> March, 2023	Year ended 31 <sup>st</sup> March, 2022
I	Revenue from Operations		-	-
	<b>Total Income (I)</b>		-	-
II	<b>Expenses</b>			
	Contract execution expense	8	-	0.02
	Other expense	9	0.17	0.18
	<b>Total Expenses (II)</b>		<b>0.17</b>	<b>0.20</b>
III	<b>Loss before exceptional items and tax (I-II)</b>		<b>(0.17)</b>	<b>(0.20)</b>
IV	Exceptional Items			
V	<b>Loss before tax (III-IV)</b>		<b>(0.17)</b>	<b>(0.20)</b>
VI	<b>Tax expense:</b>			
	Current tax		-	-
	Deferred tax credit		-	-
VII	<b>Loss after tax for the Period (V-VI)</b>		<b>(0.17)</b>	<b>(0.20)</b>
VIII	<b>Other Comprehensive Income</b>		-	-
IX	<b>Total Comprehensive Loss for the year (VII+VIII)</b>		<b>(0.17)</b>	<b>(0.20)</b>
X	Earnings per Share - Basic and Diluted		(0.17)	(0.20)

Note: The accompanying notes form an integral part of the Financial statements.

As per our report of even date

**For BRAHMAYYA & CO**

Chartered Accountants

Firm's Registration Number: 000513S

**(Karumanchi Rajaj)**

Partner

Membership Number: 202309

Place: Hyderabad

Date: 26.05.2023

UDIN: 23202309BGMTJJB6647

For and on behalf of the Board

Sd/-

**Nageswara Rao Balusupati**

Director

DIN (07818953)

Sd/-

**Puvvala Anil Kumar Kishan**

Director

DIN (00350966)

**AASHM AVENUES PRIVATE LIMITED  
HYDERABAD**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**Cash Flow Statement for the Year ended 31<sup>st</sup> March, 2023**

PARTICULARS	2022-23	2021-22
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Loss before tax	(0.17)	(0.20)
Add/Less: Adjustments		
Interest and Finance charges	-	-
<b>Operating profit before working capital changes</b>	<b>(0.17)</b>	<b>(0.20)</b>
<b>Movements in Working Capital</b>		
Adjustments for (increase)/decrease in operating assets:	(0.03)	-
Adjustments for increase/(decrease) in operating liabilities:	0.20	0.20
<b>Cash generated from operations</b>	<b>(0.00)</b>	<b>0.00</b>
Less: Direct taxes paid	-	-
<b>Net cash from Operating activities (A)</b>	<b>(0.00)</b>	<b>0.00</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES (B)</b>	<b>0.00</b>	<b>0.00</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>(0.00)</b>	<b>0.00</b>
Cash and cash equivalents at the beginning of the period	14.90	14.90
Cash and cash equivalents at the end of the period	14.90	14.90
<b>Net Increase in cash and cash equivalents</b>	<b>-</b>	<b>-</b>

Note: The accompanying notes form an integral part of the Financial statements.

Note: The above cash flow statement has been prepared under "Indirect method" as set out in the Indian Accounting Standard (IND AS-7)- Statement of cash flows.

**Components of cash and cash equivalents**

Particulars	As at 31.03.2023	As at 31.03.2022
In Current accounts	14.90	14.90
<b>Total</b>	<b>14.90</b>	<b>14.90</b>

Note: The accompanying notes form an integral part of the Financial statements.

As per our report of even date  
**For BRAHMAYYA & CO**  
Chartered Accountants  
Firm's Registration Number: 0005135

**(Karumanchi Rajaj)**  
Partner  
Membership Number: 202309

Place: Hyderabad  
Date: 26.05.2023  
UDIN: 23202309BGVTJB6647

For and on behalf of the Board

Sd/-  
**Nageswara Rao Balusupati**  
Director  
DIN (07818953)

Sd/-  
**Puvvala Anil Kumar Kishan**  
Director  
DIN (00350966)

**AASHM AVENUES PRIVATE LIMITED**  
**HYDERABAD**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**Statement of Changes in Equity for the year ended 31<sup>st</sup> March, 2023**

**A. Equity share capital**

Particulars	No's	Total
As at 31 <sup>st</sup> March, 2021	1,00,000	10.00
Changes during the year	-	-
As at 31 <sup>st</sup> March, 2022	1,00,000	10.00
Changes during the year	-	-
As at 31 <sup>st</sup> March, 2023	1,00,000	10.00

**B. Other Equity**

Particulars	Retained Earnings	Total
Balance at the end of reporting period - 31 <sup>st</sup> March 2021	(0.32)	(0.32)
Loss for the year	(0.20)	(0.20)
Other Comprehensive Income	-	-
<b>Total Comprehensive Loss for the year</b>	<b>(0.52)</b>	<b>(0.52)</b>
Less: Appropriations	-	-
Balance at the end of reporting period - 31 <sup>st</sup> March 2022	(0.52)	(0.52)
Loss for the year	(0.17)	(0.17)
Other Comprehensive Income	-	-
<b>Total Comprehensive Loss for the year</b>	<b>(0.69)</b>	<b>(0.69)</b>
Less: Appropriations	-	-
Balance at the end of reporting period - 31 <sup>st</sup> March 2023	(0.69)	(0.69)

Note: The accompanying notes form an integral part of the Financial statements.

As per our report of even date

**For BRAHMAYYA & CO**

Chartered Accountants

Firm's Registration Number: 000513S

**(Karumanchi Rajaj)**

Partner

Membership Number: 202309

Place: Hyderabad

Date: 26.05.2023

UDIN: 23202309BGVTJB6647

For and on behalf of the Board

Sd/-

**Nageswara Rao Balusupati**

Director

DIN (07818953)

Sd/-

**Puvvala Anil Kumar Kishan**

Director

DIN (00350966)

**AASHM AVENUES PRIVATE LIMITED**  
**Notes to the Financial Statements**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**CASH AND CASH EQUIVALENTS**

**Note No.3**

Particulars	As at 31 <sup>st</sup> March, 2023	As at 31 <sup>st</sup> March, 2022
i) Balances with banks in Current accounts		
a. In Current accounts	14.90	14.90
ii) Cash on hand	-	-
<b>Total</b>	<b>14.90</b>	<b>14.90</b>

**OTHER ASSETS**

**Note No.4**

Particulars	As at 31 <sup>st</sup> March, 2023	As at 31 <sup>st</sup> March, 2022
<b>Unsecured, Considered Good</b>		
a) Balances with Statutory Authorities: GST and other taxes receivable	0.07	0.04
<b>Total</b>	<b>0.07</b>	<b>0.04</b>

**AASHM AVENUES PRIVATE LIMITED**  
**Notes to the Financial Statements**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**SHARE CAPITAL**

**Note No.5**

**a) Authorised Share Capital**

Particulars	Equity	
	No's	Total
As at 31 <sup>st</sup> March, 2021	1,00,000	10.00
Changes during the year	-	-
As at 31 <sup>st</sup> March, 2022	1,00,000	10.00
Changes during the year	-	-
As at 31 <sup>st</sup> March, 2023	1,00,000	10.00

**b) Issued Share Capital**

Equity shares of ₹. 10/- each issued, subscribed and fully paid.

Particulars	No's	Total
As at 31 <sup>st</sup> March, 2021	1,00,000	10.00
Increase/(Decrease) during the Year	-	-
As at 31 <sup>st</sup> March, 2022	1,00,000	10.00
Increase/(Decrease) during the Year	-	-
As at 31 <sup>st</sup> March, 2023	1,00,000	10.00

**c) Rights, Preferences and restrictions attached to Equity shares**

The Company has only one class of Equity shares having a face value of ₹.10/- each. Each holder of equity share is entitled to one vote per share held. The dividend proposed by the Board of Directors is subject to approval of share holders in the Annual General Meeting. In the event of liquidation of Company, the holders of equity share will be entitled to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to the number of equity shares held by the share holders

**d) Details of share holders holding more than 5% of total number of shares**

Name of the Share Holder	As at 31 <sup>st</sup> March, 2023		As at 31 <sup>st</sup> March, 2022	
	No of Shares held	% out of total number of shares of the Company	No of Shares held	% out of total number of shares of the Company
Power Mech Projects Limited	99,999	99.99%	99,999	99.99%
	99,999	99.99%	99,999	99.99%

**e) Details of shares held by promoters as on 31.03.2023**

Name of the promoters	As at 31 <sup>st</sup> March 2023		% Change during the FY 2022-23
	No. of shares	% of total shares	
Power Mech Projects Limited	99,999	99.99%	-
Puvvula Anil Kumar Kishan	1	0.01%	-

**Details of shares held by promoters as on 31.03.2022**

Name of the promoters	As at 31 <sup>st</sup> March 2022		% Change during the FY 2021-22
	No. of shares	% of total shares	
Power Mech Projects Limited	99,999	99.99%	-
Puvvula Anil Kumar Kishan	1	0.01%	-

f) The company is a Wholly owned subsidiary to Power Mech Projects Limited and the company does not hold any shares in its holding company.

g) No Shares were issued pursuant to a contract without payment being received in cash.

**OTHER EQUITY**

**Note No.6**

**Retained Earnings**

Particulars	Amount
As at 31 <sup>st</sup> March, 2021	(0.32)
Add: Total comprehensive loss for the year transferred from statement of profit and loss	(0.20)
As at 31 <sup>st</sup> March, 2022	(0.52)
Add: Total comprehensive loss for the year transferred from statement of profit and loss	(0.17)
As at 31 <sup>st</sup> March, 2023	(0.69)

**AASHM AVENUES PRIVATE LIMITED**  
**Notes to the Financial Statements**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**OTHER FINANCIAL LIABILITIES**

**Note No.7**

<b>Particulars</b>	<b>As at 31<sup>st</sup> March, 2023</b>	<b>As at 31<sup>st</sup> March, 2022</b>
a) Other liabilities	5.00	5.00
b) Due to Holding Company - Power Mech projects Limited	0.66	0.46
<b>Total</b>	<b>5.66</b>	<b>5.46</b>

**AASHM AVENUES PRIVATE LIMITED  
HYDERABAD**

All amounts are in ₹ Lakhs, except share data and where otherwise stated

**CONTRACT EXECUTION EXPENSE**

**Note No.8**

<b>Particulars</b>	<b>Year ended 31<sup>st</sup> March, 2023</b>	<b>Year ended 31<sup>st</sup> March, 2022</b>
Sub-contract expenses	-	0.02
<b>TOTAL</b>	<b>-</b>	<b>0.02</b>

**OTHER EXPENSE**

**Note No.9**

<b>Particulars</b>	<b>Year ended 31<sup>st</sup> March, 2023</b>	<b>Year ended 31<sup>st</sup> March, 2022</b>
Payments to auditors		
Towards Statutory audit	0.10	0.10
Towards taxation matters	0.07	-
Miscellaneous expenses	-	0.08
<b>TOTAL</b>	<b>0.17</b>	<b>0.18</b>



