

**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

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

Balance Sheet as at 31st March, 2023

	Particulars	Note No.	As at 31 st March, 2023	As at 31 st March, 2022
	ASSETS			
1	Non-Current Assets		-	-
2	Current Assets			
(a)	Inventories	3	192.05	192.05
(b)	Financial Assets			
	i) Cash and cash equivalents	4	3.98	3.98
(c)	Other Current assets	5	34.59	34.56
	Total Current assets		230.62	230.59
	Total Assets		230.62	230.59
	EQUITY AND LIABILITIES			
1	Equity			
(a)	Equity Share Capital	6	10.00	10.00
(b)	Other Equity	7	(0.78)	(0.53)
			9.22	9.47
2	Liabilities			
	Non-current liabilities			
(a)	Financial Liabilities			
	i) Other financial liabilities	8	221.40	221.12
	Total non-current liabilities		221.40	221.12
3	Current liabilities		-	-
	Total Liabilities		221.40	221.12
	Total Equity and Liabilities		230.62	230.59

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:23202309BGVTJC7845

For and on behalf of the Board

SD /-

Anand Manne

Director

DIN (08245069)

SD /-

Kambhampati Satyanarayana

Director

DIN (00939664)

**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

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

Statement of Profit and Loss for the Year ended 31st March, 2023

	Particulars	Note No.	Year ended 31 st March, 2023	Year ended 31 st March, 2022
I	Revenue from Operations		-	-
	Total Income (I)		-	-
II	Expenses			
	(Increase)/Decrease in Inventories of Finished goods, Stock-in-Trade and Work-in-progress	9	-	-
	Finance cost	10	0.00	0.00
	Other expense	11	0.25	0.18
	Total Expenses (II)		0.25	0.18
III	Loss before exceptional items and tax (I-II)		(0.25)	(0.18)
IV	Exceptional Items		-	-
V	Loss before tax (III-IV)		(0.25)	(0.18)
VI	Tax expense:			
	Current tax		-	-
	Deferred tax charge/(credit)		-	-
VII	Loss after tax for the Period (V-VI)		(0.25)	(0.18)
VIII	Other Comprehensive Income		-	-
IX	Total Comprehensive loss for the year (VII+VIII)		(0.25)	(0.18)
X	Earnings per Share - Basic and Diluted		(0.25)	(0.18)

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

As per our report of even date

For BRAHMAYYA & CO

Chartered Accountants

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**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

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

Cash Flow Statement for the Year ended 31st March, 2023

PARTICULARS	2022-23	2021-22
I. CASH FLOW FROM OPERATING ACTIVITIES		
Loss before tax	(0.25)	(0.18)
Add/Less: Adjustments	-	-
Operating profit before working capital changes	(0.25)	(0.18)
<u>Movements in Working Capital</u>		
Adjustments for (increase)/decrease in operating assets:		
- Inventories and Other Assets	(0.03)	(0.02)
- Other Assets	-	-
Adjustments for increase/(decrease) in operating liabilities:		
- Other Liabilities and Provisions	0.28	0.20
Cash generated from operations	(0.00)	(0.00)
Less: Direct taxes paid	-	-
Net cash from Operating activities (A)	(0.00)	(0.00)
II. CASH FLOW FROM INVESTING ACTIVITIES (B)	-	-
III. CASH FLOW FROM FINANCING ACTIVITIES (C)	-	-
Net Increase in cash and cash equivalents (A+B+C)	(0.00)	(0.00)
Cash and cash equivalents at the beginning of the period	3.98	3.98
Cash and cash equivalents at the end of the period	3.98	3.98
Net Increase in cash and cash equivalents	(0.00)	(0.00)
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	3.98	3.98
Total	3.98	3.98

As per our report of even date

For BRAHMAYYA & CO

Chartered Accountants

Firm's Registration Number: 000513S

For and on behalf of the Board

Anand Manne
Director

DIN (08245069)

SD /- **Kambhampati Satyanarayana**
Director

DIN (00939664)

(Karumanchi Rajaj)

Partner

Membership Number: 202309

Place: Hyderabad

Date: 26.05.2023

UDIN:23202309BGMTJ7845

**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

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

Statement of Changes in Equity for the year ending 31st March, 2023

A. Equity share capital

Particulars	No's	Amount
As at 31 st March, 2021	1,00,000	10.00
Increase/(Decrease) during the year	-	-
As at 31 st March, 2022	1,00,000	10.00
Increase/(Decrease) during the year	-	-
As at 31 st March, 2023	1,00,000	10.00

B. Other Equity

Particulars	Retained Earnings	Total
Balance at the end of reporting period - 31 st March 2021	(0.35)	(0.34)
Loss for the year	(0.18)	(0.18)
Other Comprehensive Income	-	-
Total Comprehensive Loss for the year	(0.53)	(0.53)
Less: Appropriations	-	-
Balance at the end of reporting period - 31 st March 2022	(0.53)	(0.53)
Loss for the year	(0.25)	(0.25)
Other Comprehensive Income	-	-
Total Comprehensive Loss for the year	(0.78)	(0.78)
Less: Appropriations	-	-
Balance at the end of reporting period - 31 st March 2023	(0.78)	(0.78)

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:23202309BGVTJC7845

For and on behalf of the Board

	SD /-	SD /-
Anand Manne	Kambhampati Satyanarayana	
Director	Director	
DIN (08245069)	DIN (00939664)	

POWER MECH SSA STRUCTURES PRIVATE LIMITED
Notes to the Financial Statements

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

INVENTORIES

Note No.3

Particulars	As at 31 st March, 2023	As at 31 st March, 2022
a) Stores and spares	-	-
b) Work-in-progress	192.05	192.05
Total	192.05	192.05

CASH AND CASH EQUIVALENTS

Note No.4

Particulars	As at 31 st March, 2023	As at 31 st March, 2022
i) Balances with banks in Current accounts		
a. In Current accounts	3.98	3.98
ii) Cash on hand	-	-
Total	3.98	3.98

OTHER ASSETS

Note No.5

Particulars	As at 31 st March, 2023	As at 31 st March, 2022
Unsecured, Considered Good		
Balances with Statutory Authorities: GST and other taxes receivable	34.59	34.56
Total	34.59	34.56

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

SHARE CAPITAL

Note No.6

a) Authorised Share Capital

Particulars	Equity	
	No's	Total
As at 31 st March, 2021	1,00,000	10.00
Changes during the Year	-	-
As at 31 st March, 2022	1,00,000	10.00
Changes during the Year	-	-
As at 31 st 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 st March, 2021	1,00,000	10.00
Increase/(Decrease) during the year	-	-
As at 31 st March, 2022	1,00,000	10.00
Increase/(Decrease) during the year	-	-
As at 31 st 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 st March, 2023		As at 31 st 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
M/s 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 st March 2023		% Change during the FY 2022-23
	No. of shares	% of total shares	
Power Mech Projects Limited	99,999	99.99%	-
Anand Manne	1	0.01%	-

Details of shares held by promoters as on 31.03.2022

Name of the promoters	As at 31 st March 2022		% Change during the FY 2021-22
	No. of shares	% of total shares	
Power Mech Projects Limited	99,999	99.99%	-
Anand Manne	1	0.01%	-

e) The company is a wholly owned subsidiary company to M/s Power Mech Projects Limited and the company does not hold any shares in its holding comp

f) No shares were issued pursuant to a contract without payment being received in cash.

OTHER EQUITY

Note No.7

Retained Earnings

Particulars	Amount
As at 31 st March, 2021	(0.35)
Add: Total comprehensive loss for the year transferred from statement of profit and loss	(0.18)
As at 31 st March, 2022	(0.53)
Add: Total comprehensive loss for the year transferred from statement of profit and loss	(0.25)
As at 31 st March, 2023	(0.78)

POWER MECH SSA STRUCTURES PRIVATE LIMITED
Notes to the Financial Statements

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

OTHER FINANCIAL LIABILITIES

Note No.8

Particulars	As at 31st March, 2023	As at 31st March, 2022
a) Due to Holding Company - Power Mech projects Limited	221.29	221.01
b) Other Liabilities	0.11	0.11
Total	221.40	221.12

**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

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CHANGES IN INVENTORIES OF WORK-IN-PROGRESS

Note No.9

Particulars	Year ended 31 st March, 2023	Year ended 31 st March, 2022
Opening work-in-progress	192.05	192.05
	192.05	192.05
Closing work-in-progress	192.05	192.05
	192.05	192.05
Increase / (Decrease) in inventories	-	-

FINANCE COST

Note No.10

Particulars	Year ended 31 st March, 2023	Year ended 31 st March, 2022
Bank charges and BG commission	0.00	0.00
TOTAL	0.00	0.00

OTHER EXPENSE

Note No.11

Particulars	Year ended 31 st March, 2023	Year ended 31 st March, 2022
Payments to auditors		
Towards Statutory audit	0.10	0.10
Towards tax audit and taxation matters	0.07	-
Miscellaneous expenses	0.08	0.08
TOTAL	0.25	0.18

**POWER MECH SSA STRUCTURES PRIVATE LIMITED
HYDERABAD**

Notes forming part of financial statements

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

12 Particulars disclosed pursuant to Ind AS-24 "Related party disclosures"

A) Name of the Related Parties

i) Key Managerial personnel	Anand Manne-Director, Kambhampati Satyanarayana-Director
ii) Holding Company	Power Mech Projects Limited,
iii) Fellow Subsidiary Company	Hydro Magus Private Limited Power Mech Industri Private Limited Power Mech Projects Limited LLC Power Mech BSCPL Consortium Private Limited Aashm Avenues Private Limited Power Mech Projcets (BR) FZE Power Mech Environmental Protection Private Limited Energy Advisory and Consulting Services Private Limited. KBP Mining Private Limited

B) Transactions with related parties

There are no transactions with related parties during the year.

C) Balances outstanding as on 31.03.2023

Particulars	Holding Company
(i) Due to Power Mech Projects Limited (expenses incurred by Power Mech Projects Limited on behalf of the Company)	221.29 (221.01)
(ii) Share Capital of the Company held by in the form of a) Equity :-	10.00 (10.00)

13 Since the company has not commenced its commercial operations during the year, disclosure requirements under Indian Accounting standards and other disclosure requirements under Schedule III as amended of the Act does not apply for the current financial year.

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

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