

VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED
D.NO.3-249, KODERU-TADEPALLIGUDEM STATE HIGHWAY
ALAMURU, PENUMANTRA MANDAL, ANDHRA PRADESH - 534126
BALANCE SHEET AS AT 31st MARCH, 2025

	PARTICULARS	Note No.	As at	As at
			March 31, 2025	March 31, 2024
			Rupees in '000s	Rupees in '000s
I	<u>EQUITY AND LIABILITIES:</u>			
1	Shareholders funds			
	(a) Share Capital	2	1,58,370	1,58,370
	(b) Reserves and Surplus	3	(24,525)	(34,076)
2	Share application money pending allotment		-	-
3	Non-current liabilities			
	(a) Long Term Borrowings	4	-	21,040
4	Current Liabilities			
	(a) Short Term Borrowings	5	1,36,956	1,36,955
	(b) Trade Payables		112849	164423
	(c) Other current liabilities	6	2,207	2,227
	(d) Short Term Provisions	7	3,137	-
	TOTAL		3,88,994	4,48,939
II	<u>ASSETS:</u>			
1	Non-current assets			
	(a) Fixed assets	8		
	- Tangible assets		43	29,993
	(b) Deferred tax assets (net)		132458	126211
	(c) Long term loans & advances	9	434	1,489
2	Current assets			
	(a) Inventories	10	-	-
	(b) Trade Recievables	11	2,51,913	2,87,045
	(c) Cash and bank balances	12	2,713	2,769
	(d) Other Current assets	13	1,433	1,432
	TOTAL		3,88,994	4,48,939
Significant Accounting policies and Notes to accounts		1 to 31		

As per our report of even date

for Innamuri & Associates

Chartered Accountants

M.No. 028511
FRN: 118 Registration No. 0011455

S.Krishna Rao

S.Krishna Rao

Proprietor

Membership No. 28511

15/3/25

on behalf of the board

for Vamsee Teja Modern Rice Mill Private Limited

N.V. Satyanarayana

(N.V.Satyanarayana)

Director

N. Udaya Durga

(N. Udaya Durga)

Director

Place: Aalamuru

Date:

Udin :- 25028511BMKORM1109

VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED
D.NO.3-249, KODERU-TADEPALLIGUDEM STATE HIGHWAY
ALAMURU, PENUMANTRA MANDAL, ANDHRA PRADESH - 534126

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2025

	PARTICULARS	Note No.	Year ended	Year ended
			March 31, 2025	March 31, 2024
			Rupees in '000s	Rupees in '000s
I	Revenue from operations	14	-	-
II	Other Income	15	6,477	98
III	Total Revenue (I+II)		6,477	98
IV	Expenses:			
	(a) Employee benefits expense	16	10	-
	(b) Finance costs	17	17	0
	(c) Depreciation and amortization expense	8	-	2,587
	(d) Other Expenses	18	10	47
	Total Expenses		37	2,634
V	Profit / (loss) before Tax (III - IV)		6,441	(2,537)
VI	Tax Expense:			
	a) Current Tax		3,137	-
	b) Previous Years tax adjustments		-	-
	c) Deferred Tax		(6,247)	(621)
VII	Profit / (Loss) for the period (V-VI)		9,551	(1,916)
VIII	Earnings / (loss) per equity share:		Amt. in Rs.	Amt. in Rs.
	a) Basic		0.60	(0.12)
	b) Diluted		0.60	(0.12)
IX	No of shares considered for EPS Calculation:			
	a) Basic		15,837	15,837
	b) Diluted		15,837	15,837
Policies and Notes to accounts		1 to 31		

As per our report of even date
for Innamuri & Associates

on behalf of the board
for Vamsee Teja Modern Rice Mill Private Limited

Chartered Accountants

Firm Registration No. 0011455



N.V.S. Krishna Rao

Proprietor

Membership No. 28511

N.V. Satyanarayana

(N.V. Satyanarayana)

Director

N. Udaya Durga

(N. Udaya Durga)

Director

Place: Aalamuru

Date: 15/3/25

Udin: 25028511BMKORM1109

VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED
D.NO.3-249, KODERU-TADEPALLIGUDEM STATE HIGHWAY
ALAMURU, PENUMANTRA MANDAL, ANDHRA PRADESH - 534126
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees in '000s	Rupees in '000s
A) Cash Flow from Operating Activities		
Net Profit before tax	6,441	(2,536)
Adjustments for:	-	-
Depreciation	-	2,587
Interest Paid	-	-
Interest Received	-	(98)
Profit on sale of asset	-	-
Operating Profit before changes in assets and liabilities	6,441	(47)
Adjustments for:		
Increase/(Decrease) in Trade Payables & Other liabilities	(51,594)	-
(Increase)/Decrease in Loans, Advances and other assets	1,055	(81)
(Increase)/Decrease in Inventories	-	-
(Increase) /Decrease in trade Receivables	35,131	-
Income-tax / TDS adjustments	-	(1)
Net cash flow from operating activities [A]	(8,967)	(130)
B) Cash flow from Investing Activities:		
(Increase) / decrease of Fixed Assets	36,427	-
(Increase) / decrease of Fixed Assets	-	-
Interest received	-	98
Net Cash flow from / (Used in) Investing Activities [B]	36,427	98
C) Cash flow from Financing Activities:		
Increase / (Decrease) in Share Capital & Share application money	-	-
Increase/(Decrease) in Borrowings	(21,039)	-
Interest Paid	-	-
Net cash flow from Financing Activities [C]	(21,039)	-
Net Increase/Decrease in cash & cash equivalents [A+B+C]	6,422	(32)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	2,769	2,801
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	9,191	2,769

As per our report of even date
for Innamuri & Associates

on behalf of the board
for Vamsee Teja Modern Rice Mill Private Limited

Chartered Accountants
Firm Registration No. 0011455
FRN: 0011455
BHIMAVARAM
N.V.S. Krishna Rao
Proprietor
Membership No. 28511

N.V.Satyanarayana
(N.V.Satyanarayana)
Director

N. Udaya Durga
(N.Udaya Durga)
Director

Place: Aalamuru
Date:

VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED
Notes to accounts

NOTE NO: 2 SHARE CAPITAL:

PARTICULARS	As at March 31, 2025		As at March 31, 2024	
	Number in '000s	Rupees in '000s	Number in '000s	Rupees in '000s
Authorised Equity Shares of Rs. 10/- each	16,000	1,60,000	16,000	1,60,000
Issued, Subscribed and Paid up Equity Shares of Rs. 10/- each fully paid up (Refer footnote (a) to (c) below)	15,837	1,58,370	15,837	1,58,370
Total	15,837	1,58,370	15,837	1,58,370

Footnote:

(a) Reconciliation of the number of shares outstanding as at March 31, 2025 and March 31, 2024 :

PARTICULARS	As at March 31, 2025		As at March 31, 2024	
	Number in '000s	Rupees in '000s	Number in '000s	Rupees in '000s
Equity Shares outstanding at the beginning of the year	15,837	1,58,370	15,837	1,58,370
Equity Shares Issued during the year	-	-	-	-
Equity Shares outstanding at the end of the year	15,837	1,58,370	15,837	1,58,370

(b) Details of Shareholders holding more than 5% shares:

PARTICULARS	As at March 31, 2025		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
1 N Subba Lakshmi	25,63,510	16.19%	25,63,510	16.19%
2 N Udaya Durga	41,40,528	26.14%	41,40,528	26.14%
3 N V Satyanaraya	48,82,924	30.83%	48,82,924	30.83%
4 Chirla Radha Devi	10,20,000	6.44%	10,20,000	6.44%

(c) Terms and rights attached to the equity shares:

The Company has only one class of equity shares having par value of Rs.10/- each. Each holder of equity shares is entitled for one vote per share. Distribution of dividends and repayment of capital, if any, by the company, shall be subject to the provisions of applicable laws.



VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED

Notes to accounts

NOTE NO: 3 RESERVES AND SURPLUS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Surplus		
Opening Balance	(3,40,75,522)	(3,21,60,074)
(+) Net profit for the current year		-
(-) Net Loss for the current year	9550570	(1915448)
Closing Balance	(2,45,24,952)	(3,40,75,522)

NOTE NO: 4 LONG TERM BORROWINGS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Secured loans		0
(b) Unsecured loans		
From Others		
(i) From Directors and their relatives		2,10,39,547
	-	-
		2,10,39,547

NOTE NO: 5 SHORT TERM BORROWINGS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Secured Loans		
Working Capital Loans		
From banks		
(i) Indus ind bank - Cash Credit	13,69,55,879	13,69,55,153
 (Security details refer Note no.29)		
	13,69,55,879	13,69,55,153



VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED

Notes to accounts

NOTE NO: 6 OTHER CURRENT LIABILITIES:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Expenses Payable	- 22,06,565 -	- 22,26,565 -
	22,06,565	22,26,565

NOTE NO: 7 SHORT TERM PROVISIONS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Income Tax Provision	31,37,247 31,37,247	- -

NOTE NO: 9 LONG TERM LOANS & ADVANCES:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Deposits	4,33,631 4,33,631	14,88,797 14,88,797

NOTE NO: 10 INVENTORIES:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Raw Materials	-	-
(b) Finished Goods	-	-
(c) Stores and consumables	-	-
	-	-

NOTE NO: 11 TRADE RECEIVABLES:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(Unsecured and considered good)		
(a) Debts outstanding for more than six months	25,19,13,346	28,70,44,703
(b) Other Debts	-	-
	25,19,13,346	28,70,44,703



NOTE NO: 12 CASH AND BANK BALANCES:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Cash and cash equivalents:		
(i) Balances with banks		
(1) In Deposit Accounts	34,207	50,028
(2) In Current Accounts	23,52,918	23,52,918
(ii) Cash on hand	326085	366085
(b) Other bank balances:		
	27,13,210	27,69,032

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NOTE NO: 13 OTHER CURRENT ASSETS:

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Rupees	Rupees
(a) Advance tax and TDS receivable	9,700	9,700
(b) Other current assets	14,22,161	14,22,161
(c) Income Tax Refund receivable	-	-
	14,31,861	14,31,861

NOTE NO: 14 REVENUE FROM OPERATIONS:

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees	Rupees
(a) Revenue from operations	-	-
	-	-

NOTE NO: 15 OTHER INCOME:

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees	Rupees
(a) Interest received		97,576
(b) Profit on sale of asset	6477329	
	64,77,329	97,576



VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED

Notes to accounts

NOTE NO: 16 EMPLOYEE BENEFITS EXPENSES:

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees	Rupees
(a) Salaries & Wages	10,000	-
(b) Staff welfare	-	-
	10,000	-

NOTE NO: 17 FINANCE COSTS:

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees	Rupees
(a) Interest Expenses	-	-
(b) Bank charges	16,547	148
	16,547	148

NOTE NO: 18 OTHER EXPENSES:

PARTICULARS	Year ended March 31, 2025	Year ended March 31, 2024
	Rupees	Rupees
(a) Insurance		-
(b) Audit Fee	10,000	30,000
(c) Rates & Taxes		5,540
(d) Travelling & Conveyance		10,950
(e) Postage & Telephone Charges		310
	10,000	46,800



VAMSEE TEJA MODERN RICE MILL PRIVATE LIMITED
Depreciation statement as per section 32 Income Tax Act, 1961
Assessment Year 2025-26

Sl.No.	Particulars	Rate	WDV as on 01-04-2023	Additions above 6 months	Additions below 6 months	Deletions	Total	Depn. for 2025-26	Amount in Rs.
									WDV as on 31-03-2025
1	BUILDING & ROADS	10%	74,38,467	-	-	2,21,94,500	(1,47,56,033)	-	
2	COMPUTERS	40%	69	-	-	-	69	28	41
3	FURNITURE AND FIXTURES	10%	22,811	-	-	-	22,811	2,281	20,530
4	OFFICE EQUIPMENT	15%	51,28,914	-	-	30,50,000	20,78,914	3,11,837	17,67,077
	Total		1,25,90,261	-	-	2,52,44,500	(1,26,54,239)	3,14,146	17,87,648



Note No. **FIXED ASSETS:** (Rupees in '000s) Net Block

PARTICULARS	Gross Block			Depreciation			Net Block			
	Opening / Adjustments 01-04-2024	Additions during the Year	Deletions	Closing As at 31-03-2025	Upto 01-04-2024	For the Year	Deletions	Upto 31-03-2025	As at 31-03-2025	As at 31.03.2024
I. TANGIBLE ASSETS										
Lands	688	-	688	0	-	-	-	-	-	688
Building	34,176	-	34,176	0	15,956	-	15,956	-	-	18,220
Roads	8,087	-	8,087	0	2,357	-	2,357	-	-	5,730
Plant And Machinery	27,937	-	27,937	0	22,625	-	22,625	-	-	5,312
Computers	67	-	-	67	59	-	-	59	8	9
Furniture And Fixtures	77	-	-	77	64	-	-	64	13	13
Office Equipment	163	-	-	163	141	-	-	141	22	22
	-	-	-	-	-	-	-	-	-	-
II. INTANGIBLE ASSETS										
Total	71,196	-	70,889	307	41,203	-	40,939	264	43	29,993
Previous year	71,196	-	-	71,196	36,029	2,587	-	38,616	32,580	35,167

