

14<sup>th</sup> May, 2023

To  
Listing Compliance Department  
BSE Limited  
PJ Towers, Dalal Street  
Mumbai- 400001

Dear Sir/Madam,

**Ref: Intimation under Regulation 29(1) read with 33(3) of SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015**

**Sub: Outcome of the meeting of the Board of Directors held on 14<sup>th</sup> May 2023, commenced at 10:00 AM (IST) and concluded at 8:30 PM (IST)**

Scrip Name- **PVV INFRA LIMITED**  
scrip Code- **536659**

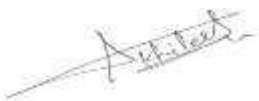
With reference to the subject cited above, this is to inform the Exchange that meeting of the Board of Directors of M/s PVV Infra Ltd held on 14<sup>th</sup> May, 2023 (Sunday) at the registered office of the company. The following affairs were duly considered and approved by the board:

1. Approved the Audited financial statements for the Fourth Quarter and Financial Year ended on 31<sup>st</sup> March, 2023.
2. Approved the Statement of Assets and Liabilities as at 31<sup>st</sup> March, 2023.
3. Approved the Cash flow statements for the year ended on 31<sup>st</sup> March, 2023.
4. Took note of the Auditor's Report on Quarterly and Year to Date Financial Results of the Company.
5. Declaration pursuant to SEBI circular no: CIR/CFD/CMD/56/2016 dated 27th May, 2016.
6. Appointment of Mr. Tirumala Rao Kunderu (DIN: 06459338) as an Additional Director. w.e.f. 14<sup>th</sup> May 2023. He has an experience of more than 30 years in the field of Civil construction.

The meeting of Board of directors commenced at 10:00 AM (IST) and concluded at 8:30 PM (IST)

Thanking You.

Yours faithfully,  
For **PVV INFRA LTD**



**AKHILESH KUMAR**  
**Company Secretary**

**PVV Infra Ltd.**

CIN No. L70102AP1995PLC111705

Corporate Office: Flat No 404 ,4<sup>th</sup> Floor, My Home Tycoon,  
Life Style Building, Begumpet, Hyderabad 500016  
email : info@pvvinfra.com



		(Rupees in Lakhs)				
PART-	I	STATEMENT OF AUDITED STANDLONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2023				
S.No	Particulars	QUARTER ENDED			YEAR ENDED	
		31-Mar-2023	31-Dec-2022	31-Mar-2022	31-Mar-2023	31-Mar-2022
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	2017.33	1053.38	137.58	3761.80	453.99
II	Other Income	0.80	0.00	0.00	0.80	0.00
III	<b>Total Revenue (I+II)</b>	<b>2018.13</b>	<b>1053.38</b>	<b>137.58</b>	<b>3762.60</b>	<b>453.99</b>
IV	Expenses					
	Cost of Material Consumed	1949.26	927.24	68.39	3488.75	226.57
	Purchase of Stock-in-trade	0.00		0.00	0.00	0.00
	Changes in inventories of finished goods, Work in progress and Stock in trade	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	23.35	41.64	11.81	74.02	27.55
	Finance Costs	0.07	0.00	0.00	0.07	0.00
	Depreciation and Amortization expense	0.06	0.00	0.15	0.06	0.15
	Other Expense	121.35	65.23	0.00	197.35	11.39
	<b>Total Expenses</b>	<b>2094.09</b>	<b>1034.11</b>	<b>80.35</b>	<b>3760.25</b>	<b>265.66</b>
V	<b>Profit/(Loss) from before Exceptional Items and tax (I-IV)</b>	<b>-75.96</b>	<b>19.27</b>	<b>57.23</b>	<b>2.35</b>	<b>188.33</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>-75.96</b>	<b>19.27</b>	<b>57.23</b>	<b>2.35</b>	<b>188.33</b>
VIII	<b>Tax Expense:</b>	0.00	2.89	28.25	0.35	28.25
	Current Tax (MAT)	0.00	2.89	28.25	0.35	28.25
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>-75.96</b>	<b>16.38</b>	<b>28.98</b>	<b>2.00</b>	<b>160.08</b>
X	Profit/ (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>-75.96</b>	<b>16.38</b>	<b>28.98</b>	<b>2.00</b>	<b>160.08</b>
XIV	Other Comprehensive Income					
	A) (i) Items that will not be reclassified to profit or loss					
	(ii) Income Tax related to items that will not be reclassified to profit or loss					
	B) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss					

**PVV Infra Ltd.**

CIN No. L70102AP1995PLC111705

Corporate Office: Flat No 404 ,4<sup>th</sup> Floor, My Home Tycoon,  
Life Style Building, Begumpet, Hyderabad 500016

email : info@pvvinfra.com



XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	-75.96	16.38	28.98	2.00	160.08
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	0.00	0.24	0.43	0.03	2.35
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)1) Basic2) Diluted	0.00	0.24	0.43	0.03	2.35
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	699.83	681.33	681.33	699.83	681.33
XX	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	711.87	787.8	650.14	711.87	709.87

**Notes:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14.05.2023
- 2 Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
- 3 The results are also available on the website of the Company www.pvvinfra.com

Place : VIJAYAWADA  
Date : 06.05.2023

For PVV INFRA LIMITED

(Zameer Ahammed Kottala)



**PVV INFRA LIMITED**  
Statement of Cash Flows  
For the Year Ended 31, March 2023

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Net Income	1,99,540	- 1,60,07,771
<b>Add: Expenses Not Requiring Cash:</b>		
Depreciation	5,660	15,417
Income Tax	35,213	28,24,901
Differed Tax		-
Less: Tax of Previous year		-
Other		
	<u>40,873</u>	<u>1,60,23,188</u>
<b>Add:- Decrease in Current Assets :-</b>		
Inventories		
Trade receivables	7,70,03,662	(7,68,44,000)
Short-term loans and advances	-	70,36,826
Other Current Assets	-	
	<u>7,70,03,662</u>	<u>(6,99,07,174)</u>
<b>Less :- Increase in Current Assets :-</b>		
Inventories		
Short-term loans and advances	(33,02,82,598)	
Trade receivable	-	
Short-term loans and advances	-	
Other current assets	-	
	<u>(25,32,78,936)</u>	<u>(70,99,722)</u>
<b>Add:- Increase in Current Liability :</b>		
Short Term Borrowings		
Trade payables		
Other current liabilities	24,85,45,529	
Short-term provisions	7,56,072	
	<u>24,93,01,601</u>	<u>-</u>
<b>Less:- Decrease in Current Liabilities-</b>		
Trade payables		
Short Term Provision		
Other current liabilities		
Income Tax Paid	(35,213)	
	<u>(35,213)</u>	<u>-</u>
<b>Net Cash from Operating Activities (A)</b>	<u>(37,72,134)</u>	<u>(5,10,59,086)</u>
<b>Cash Flows from Investing Activities</b>		
Add:- Sale of Fixed Assets		
Less:- Purchase of New Equipment		
Less:- Investments Increased	(3,43,71,440)	5,13,58,181
<b>Net Cash Used for Investing Activities (B)</b>	<u>(3,43,71,440)</u>	<u>5,13,58,181</u>
<b>Add Share Capital</b>	18,50,000	
<b>Add Share Application Money</b>	4,32,07,491	
<b>Add Long-term borrowings</b>		
<b>Less:- Long-term borrowings</b>	(67,45,000)	
<b>Net Cash from Financing Activities (C)</b>	<u>3,83,12,491</u>	<u>-</u>
<b>NET INCREASE/(DECREASE) IN CASH (A)+(B)+(C)</b>	<u>1,58,917</u>	<u>2,99,095</u>
<b>CASH, &amp; CASH EQUIVALENT AT THE BEGINNING OF YEAR</b>	<u>3,05,920</u>	<u>6,825</u>
<b>CASH, &amp; CASH EQUIVALENT AT THE END OF YEAR</b>	<u>4,74,837</u>	<u>3,05,920</u>

For SMV & Co  
Chartered Accountants  
Reg.No: (015630S)

VAMSI KRISHNA  
KOTTELA

(R.Vamsi krishna)  
Proprietor  
Mem No:229292  
Place: Hyderabad  
Date: 06.05.2023

FOR PVV INFRA LIMITED



AMEER AHAMMED  
(DIRECTOR)

DIN: 08747622



RAVINDER TERALA  
(DIRECTOR)

DIN: 09053735

**PVV INFRA LIMITED**  
Balance Sheet As On 31st March, 2023

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	6,99,83,010	6,81,33,010
(b) Reserves and surplus	2	7,11,87,039	7,09,87,499
(b) Money Received against share warrents		-	-
		10,37,00,672	6,04,93,181
<b>2 Share application money pending allotments</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	3	-	67,45,000
(b) Deferred tax liabilities (net)		2,50,685	2,50,685
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	4	-	-
<b>(b) Trade payables</b>	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and		-	-
(c) Other current liabilities	6	24,85,77,355	31,826
(d) Short-term provisions	7	43,21,577	35,65,505
<b>TOTAL</b>		<b>49,80,20,338</b>	<b>21,02,06,705</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	8	13,41,83,903	9,98,18,123
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	10		
(b) Inventories	11	-	-
<b>(c) Trade receivables</b>	12	-	7,70,03,662
(d) Cash and cash equivalents	13	4,74,837	3,05,920
(e) Short-term loans and advances	14	36,32,53,598	3,29,71,000
(f) Other Current Assets	15	1,08,000	1,08,000
<b>TOTAL</b>		<b>49,80,20,338</b>	<b>21,02,06,705</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For SMV & Co

Chartered Accountants

Reg.No: (015630S)

VAMSI  
KRISHNA  
ROTTALA  
ROTTALA

(R.Vamsi krishna)

Proprietor

Mem No:229292

Place: Hyderabad

Date: 06.05.2023

UDIN :23229292BGSXBC6537

FOR PVV INFRA LIMITED



ZAMEER AHAMMED  
(DIRECTOR)

DIN: 08747622



RAVINDER TERALA  
(DIRECTOR)

DIN: 09053735

PVV INFRA LIMITED			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023			
Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
<b>I Revenue</b>	16		
from Agriculture		1,65,34,838	
Steel Trading		35,96,45,581	
Revenue from operations (Gross)		37,61,80,419	4,53,98,886
Less: Excise Duty		-	
Revenue from operations (net)		37,61,80,419	4,53,98,886
<b>II Other Income</b>	17	79,574	-
<b>III Total Income (I+II)</b>		37,62,59,993	4,53,98,886
<b>IV Expenses</b>			
(a) Cost of materials consumed	18	34,88,74,753	2,26,57,220
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-	-
(d) Employee benefits expenses	20	74,02,600	27,55,000
(e) Finance costs	21	7,435	824
(f) Depreciation and amortisation expenses		5,660	15,417
(g) Other expenses	22	1,97,34,791	11,37,754
<b>Total Expenses</b>		37,60,25,239	2,65,66,214
<b>V Profit before exceptional and extraordinary item and tax</b>		2,34,754	1,88,32,672
<b>VI Exceptional Items</b>		-	-
<b>VII Profit before extraordinary item and tax</b>		2,34,754	1,88,32,672
<b>VIII Extraordinary Items</b>		-	-
<b>IX Profit before Tax</b>		2,34,754	1,88,32,672
<b>X Tax Expense:</b>			
(a) Current tax expense		35,213	28,24,901
(b) Deferred tax			-
<b>XI Profit / (Loss) for the period from continuing operations</b>		1,99,541	1,60,07,771
<b>XII Profit / (Loss) from discontinuing operations</b>		-	-
<b>XIII Tax from discontinuing operations</b>		-	-
<b>XIV Profit/ (Loss) from discontinuing operations</b>		-	-
<b>XV (Loss) for the Period</b>		1,99,541	1,60,07,771
<b>XVI Earning per equity share:</b>			
(1) Basic		0.03	2.76
(2) Diluted		0.03	2.76

In terms of our report attached.

For **SMV & Co**  
Chartered Accountants  
Reg.No: (015630S)

VAMSI  
KRISHNA  
ROTELA

(R.Vamsi krishna)  
Proprietor

Mem No:229292  
Place: Hyderabad  
Date: 06.05.2023

UDIN :23229292BGSXBC6537

FOR PVV INFRA LIMITED



ZAMEER AHAMMED  
(DIRECTOR)

DIN: 08747622



RAVINDER TERALA  
(DIRECTOR)

DIN: 09053735

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PVV INFRA LIMITED				
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
Note -1. SHARE CAPITAL				
Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised	2,70,00,000.00	27,00,00,000.00	70,00,000.00	7,00,00,000.00
Equity shares of Rs.10/- each with voting rights	2,70,00,000.00	27,00,00,000.00	70,00,000.00	7,00,00,000.00
(b) Issued, Subscribed and Paid up	68,98,301.00	6,99,83,010.00	68,13,301.00	6,81,33,010.00
Equity shares of Rs.10 each with voting rights	68,98,301.00	6,99,83,010.00	68,13,301.00	6,81,33,010.00
Total	68,98,301.00	6,99,83,010.00	68,13,301.00	6,81,33,010.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
SUBRAMANYA PRASAD PINNAMANENI	5,50,000	7.86	10.00	55,00,000.00
				-
				-
				-
TOTAL	5,50,000	7.86		55,00,000.00
NOTE 1A. SHARES HELD BY PROMOTORS				
Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PINNAMANENI ESTATES PRIVATE LIMITED	8,36,522.00	11.95	
2	P.V.V SATYANARAYANA	2,87,004.00	4.10	
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PINNAMANENI ESTATES PRIVATE LIMITED	8,36,522.00	12.28	
2	P.V.V SATYANARAYANA	2,87,004.00	4.10	
NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY				
Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting	Changes in Equity Share Capital during	Balance at the end of the current reporting period
8,81,33,010.00	0	0	18,50,000.00	6,99,83,010.00
Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
6,81,33,010.00	0	0	0	6,81,33,010.00
<p>In terms of our report attached.</p> <p>For SMV &amp; Co Chartered Accountants Reg.No: (015630S)</p> <p>VAMSI KRISHNA SOTTALA</p> <p>(R.Vamsi krishna) Proprietor Place: Hyderabad Date: 06.05.2023</p>				
<p>FOR PVV INFRA LIMITED</p> <p>ZAMEER AHAMMED (DIRECTOR) DIN: 08747622</p> <p>RAVINDER TERALA (DIRECTOR) DIN: 09053735</p>				

**PVV INFRA LIMITED**

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 2 RESERVES AND SURPLUS**

Particulars	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
<b>(A) Securities premium account</b>		
Opening balance	1,79,77,000	1,79,77,000
Closing balance	1,79,77,000	1,79,77,000
<b>(B) General Serve</b>		
Opening balance	38,73,495	38,73,495
Closing balance	38,73,495	38,73,495
<b>(C) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	4,91,37,004	3,31,29,233
Add: Profit / (Loss) for the year	1,99,540	1,60,07,771
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>4,93,36,544</b>	<b>4,91,37,004</b>
<b>Total</b>	<b>7,11,87,039</b>	<b>7,09,87,499</b>

**Note 3 LONG TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
<b><u>UNSECURED LOANS</u></b>		
<b><u>Unsecured Loan</u></b>		67,45,000
<b>TOTAL</b>	<b>-</b>	<b>67,45,000</b>

**Note 4 SHORT TERM BORROWINGS**

Particulars	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C	-	-
CASH CREDIT	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 6 OTHER CURRENT LIABILITIES**



Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Creditors For Advance	24,85,77,355	31,826
Expenses Payable	-	
Others		
<b>Total</b>	<b>24,85,77,355</b>	<b>31,826</b>

#### Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
Wages Payable	-	-
Salary Payable	-	2,25,000
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	33,05,505	4,80,604
Provision for Income Tax(Current Years)	35,213	28,24,901
TDS Payable	15,000	-
<b>(c) Provision - Others</b>		
Power Payable	-	-
GST Payable	-	-
Other Payables	9,38,359	-
Audit Fees Payable	27,500	35,000
<b>Total</b>	<b>43,21,577</b>	<b>35,65,505</b>

In terms of our report attached.

**For SMV & Co**  
**Chartered Accountants**  
**Reg.No: (015630S)**

VAMSI KRISHNA  
 ROTTELA

(R.Vamsi krishna)

Proprietor

Place: Hyderabad

Date: 06.05.2023



**FOR PVV INFRA LIMITED**

*[Signature]*

**ZAMEER AHAMMED**  
**(DIRECTOR)**  
**DIN: 08747622**

*[Signature]*

**RAVINDER TERALA**  
**(DIRECTOR)**  
**DIN: 09053735**

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**PVV INFRA LIMITED**

**Note 9 NON CURRENT INVESTMENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Fixed Deposit	-	-
<b>Total</b>	-	-

**Note 11 INVENTORIES**

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
	-	-
	-	-
<b>Total</b>	-	-

**Note 13 CASH AND CASH EQUIVALENTS**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	1,29,881	1,65,869
B) Bank Balance	3,44,956	1,40,051
<b>Total</b>	<b>4,74,837</b>	<b>3,05,920</b>

**Note 14 SHORT TERM LOANS AND ADVANCES**

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Advances for Purchases		1,41,35,000
Advances to Suppliers	32,86,78,959	-
Security Deposit with RICL	-	-
Security Deposit with BSNL	-	-
Additional Tax Recoverable C.G.	-	-

GST INPUT		
Others	3,43,74,000	1,88,36,000
TCS Input F.Y 2022-23	17,954	
TDS Receivable P.Y	-	-
TDS Receivable A.Y 2022-23	1,82,684	-
<b>Total</b>	<b>36,32,53,598</b>	<b>3,29,71,000</b>

#### Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	1,08,000	1,08,000
<b>Total</b>	<b>1,08,000</b>	<b>1,08,000</b>

In terms of our report attached.

**For SMV & Co**  
**Chartered Accountants**  
**Reg.No: (015630S)**

VAMSI KRISHNA  
ROTTALA

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**(R.Vamsi krishna)**  
**Proprietor**  
**Place: Hyderabad**  
**Date: 06.05.2023**



**FOR PVV INFRA LIMITED**

**ZAMEER AHAMMED**  
**(DIRECTOR)**  
**DIN: 08747622**

*Ravinder Terala*

**RAVINDER TERALA**  
**(DIRECTOR)**  
**DIN: 09053735**



# Note 5 TRADE PAYABLES

## Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

## Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					-

# Note 12 TRADE RECEIVABLES

## Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						-

## Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	

Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	7,70,03,662					7,70,03,662

Note - 8

**PVV INFRA LIMITED**  
**STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023**

PARTICULARS	RATE OF DEPRI- CIATION	G R O S S ----- B L O C K				DEPRECIATION	N E T -- B L O C K	
		AS ON 01-04-2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	AS ON 31.3.2023	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2022
LAND	0.00%	9,98,00,000		3,43,71,440	13,41,71,440		13,41,71,440	9,98,00,000
FURNITURE & FITTINGS	31.23%	18,123	-		18,123	5,660	12,463	18,123
PLANT & MACHINERY	0.00%		-		-		-	
ELECTRONIC WEIGHING	0.00%	-	-	-	-	-	-	-
BUILDING	0.00%	-	-	-	-	-	-	-
COMPUTER	0.00%		-		-		-	
CAR	0.00%		-	-	-		-	
<b>TOTAL</b>		<b>9,98,18,123</b>	<b>-</b>	<b>3,43,71,440</b>	<b>13,41,89,563</b>	<b>5,660</b>	<b>13,41,83,903</b>	<b>9,98,18,123</b>

PREVIOUS YEAR

15,417

As per our report of even date attached

For SMV &amp; Co

Chartered Accountants

Reg.No: (015630S)

VAMSI  
KRISHNA  
BOTTELA

Proprietor & partner since  
1988  
100% partner in  
the firm  
40% share

(R.Vamsi krishna)

Proprietor

Place: Hyderabad

Date: 06.05.2023



**Note 16 REVENUE FROM OPERATIONS**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>Sale</b>		4,53,98,886
Agriculture Products	1,65,34,838	
Steel trading	35,96,45,581	
<b>Total - Sales</b>	<b>37,61,80,419</b>	<b>4,53,98,886</b>

**Note 17 OTHER INCOME**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	79,574	-
<b>Total</b>	<b>79,574</b>	<b>-</b>

**Note 18 COST OF MATERIALS CONSUMED**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>Opening stock</b>	-	-
<b>Add: Purchases</b>		
Import		
Domestic	34,88,74,753	2,26,57,220
	<b>34,88,74,753</b>	<b>2,26,57,220</b>
<b>Less: Closing stock</b>	-	-
<b>Cost of material consumed</b>	<b>34,88,74,753</b>	<b>2,26,57,220</b>

**Note 19 CHANGE IN INVETORIES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b><u>Inventories at the end of the year:</u></b>		
Finished goods	-	
Work-in-progress	-	
	-	
<b><u>Inventories at the beginning of the year:</u></b>		
Finished goods	-	
Work-in-progress	-	
	-	
<b>Net (increase) / decrease</b>	<b>-</b>	

Net (increase) / decrease

-

**Note 20 EMPLOYEE BENEFIT EXPENSES**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	74,02,600	27,55,000
ESI Employees Contribution	-	-
Staff Welfare	-	-
Bonus	-	-
<b>Total</b>	<b>74,02,600</b>	<b>27,55,000</b>

**Note 21 FINANCE COST**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	7,435	824
Interest on Unsecured loan	-	-
Bank Interest	-	-
<b>Total</b>	<b>7,435</b>	<b>824</b>

In terms of our report attached.

**For SMV & Co**

**Chartered Accountants**

**Reg.No: (015630S)**

VAMSI KRISHNA  
ROTELA

**(R.Vamsi krishna)**

**Proprietor**

**Place: Hyderabad**

**Date: 06.05.2023**

**Note 22 OTHER EXPENSES**

**PVV INFRA LIMITED**



**ZAMEER AHAMMED**  
**(DIRECTOR)**  
**DIN: 08747622**

**RAVINDER TERALA**  
**(DIRECTOR)**  
**DIN: 09053735**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Brokerage & Commision Charges	1,69,42,003	-
Generator Exp.	-	-
Power & Fuel	-	-
Job Charges	-	-
Freight Inward	6,33,205	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	<b>1,75,75,208</b>	<b>-</b>
<b>(B) INDIRECT EXPENSES</b>		

Repair & Maintenance	13,800	
Salaries	8,31,000	
Audit Fee	1,50,000	35,000
Printing Stationery	16,925	
Professional Charges	4,10,000	25,000
Rates & taxes	1,22,865	6,10,620
Electricity Charges	68,194	71,482
Office maintainance	58,087	
Rent	1,83,768	2,45,652
Transportation Charges		27,061
Travelling Expenses	12,113	
Aarthi Consultants RTA	1,45,000	1,50,000
Commission Expenses	1,07,970	
Office Expenses	39,862	
<b>Total (B)</b>	<b>21,59,583</b>	<b>11,37,754</b>
<b>Total (A+B)</b>	<b>1,97,34,791</b>	<b>11,37,754</b>

In terms of our report attached.

**For SMV & Co**  
**Chartered Accountants**  
**Reg.No: (015630S)**

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**(R.Vamsi krishna)**  
**Proprietor**  
**Place: Hyderabad**  
**Date: 06.05.2023**

**PVV INFRA LIMITED**



*[Handwritten signature]*

**ZAMEER AHAMMED**  
**(DIRECTOR)**  
**DIN: 08747622**

*[Handwritten signature]*

**RAVINDER TERALA**  
**(DIRECTOR)**  
**DIN: 09053735**



### INDEPENDENT AUDITORS' REPORT

To

The members of M/s. PVV INFRA LIMITED

#### Report on the financial statements

We have audited the accompanying financial statements of M/S. PVV INFRA LIMITED ("Company"), which comprise the Balance Sheet as at 31.03.2023, the Statement of Profit and Loss account and Cash Flow Statement for the period then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's responsibility for the financial statements

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting standards referred to in section 133 of the Companies Act, 2013("Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

(Contd..2)

## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- a) In the case of Balance Sheet, of the state of affairs of the company as at March 31,2023;
- b) In the case of Statement of Profit and Loss, of the profit of the company for the period ended 31<sup>st</sup> Mar 2023; and
- c) In the case of Cash Flow Statement, of the cash flows of the company for the period ended 31<sup>st</sup> Mar 2023.

## **Report on other legal and regulatory requirements**

1. As required by the Companies (Audit Report) Order, 2016 issued by the Central Government of India in terms of sub-section 11 of section 143 of the Companies Act, 2013, we enclose in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the said Order.
2. As required by section 143(3) of the Act, we report that:
  - a) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purposes of our audit;
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
  - c) The Balance Sheet, Statement of Profit and Loss Account and the Cash Flow Statement dealt with by this report are in agreement with the books of account;
  - d) In our opinion, the Balance Sheet and Statement of Profit and Loss Account dealt with by this report comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013; read with Rule 7 of the Companies (Accounts) Rules, 2014.

(Contd..3)

- e) On the basis of written representations received from the Directors, as on 31st March, 2023 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2023 from being appointed as a Director in terms of section 164 (2) of the Companies Act, 2013.
- f) In our opinion, and according to the information and explanations given to us, there are adequate internal control systems commensurate with the size of the company and the nature of its business.
- g) In our opinion, and according to the information and explanations given to us, the company has disclosed the pending litigations of the company which will have impact on the financial statements.
- h) In our opinion, and according to the information and explanations given to us, the company is not foreseeing any losses, and therefore the provision of the same does not arise.
- i) In our opinion, and according to the information and explanations given to us, the company has not holding amounts such as unclaimed dividends, share application money etc requiring the transfer of the same to the Investor Education and Protection Fund.

For SMV & CO  
Chartered Accountants  
FRN : 015630S

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R. Vamsi Krishna  
Proprietor  
M.No.229292  
UDIN: **23229292BGSXBC6537**

Place: HYDERABAD  
Date: 06.05.2023.



## **ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT**

The Annexure referred to in the Auditor's Report to the Members of M/s. PVV INFRA LIMITED for the period ended 31st March, 2023.

- 1) a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.  
b) The fixed assets have been physically verified by the management during the period and no serious discrepancies have been noticed on such verification.
- 2) a) The stock of inventory have been physically verified during the year by the management. In our opinion, the frequency of verification is reasonable.  
b) In our opinion, the procedures of physical verification of inventory followed by the management reasonable and adequate considering the size of the company and the nature of its business.  
c) No material discrepancies have been noticed on physical verification of stocks as compared to book records in so far as appears from our examination of the books.
- 3) In our opinion and according to the information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, and therefore, the receipt of the principal amount and interest thereon and overdue thereon does not arise.
- 4) In our opinion, and according to the information and explanations given to us, there are adequate internal control systems commensurate with the size of the company and the nature of its business with regard to purchase of inventory and fixed assets and for the sale of goods and services. Further during the course of our audit, we have not come across any instances of major weaknesses in internal control that in our opinion, requiring correction.
- 5) In our opinion and according to the information and explanations given to us and as shown by the books of accounts, the company has not accepted deposits within the meaning Section 73 to 76 of the Companies Act, 20 and hence compliance of provisions of Section 73 to 76 of the companies Act 1956 does not arise.
- 6) The Central Government had not prescribed any cost records U/s. 148(1) of the Companies Act, 1956 and hence the maintenance of cost records does not arise.

(Contd..2)



- 7) a) According to the books and records examined by us and the information and explanations given to us, the company is NOT regular in depositing with appropriate authorities the undisputed statutory dues in respect of GST, provided fund, ESI, income-tax, wealth-tax, service tax, sales-tax, customs duty and excise duty and there were no undisputed statutory dues and arrears as at the date of the Balance Sheet under report for the period exceeding six months from the date they became payable.
- b) According to the books and records examined by us and the information and explanations given to us, there was a disputed statutory dues in respect of Income Tax, provided fund, ESI, wealth-tax, service tax, sales-tax, customs duty and excise duty, GST etc.,
- c) Creditors and Debtors confirmation was not obtained.
- d) During the year under audit, the total turnover was relating to Agricultural products and Steel Trading Activities.
- 8) According to the books and accounts examined by us and the information and explanations given to us the company has not availed any loans from any of the financing institutions, bank or debenture holders and therefore the defaults thereof does not arise.
- 9) According to the information and explanations given to us, the company has not given any guarantee for loans taken by others from bank or financial institutions.
- 10) According to the books and accounts examined by us and the information and explanations given to us the company has not taken any term loans during the year
- 11) During the course of our examination of the accounts of the company in accordance with generally accepted auditing practices, we have not come across any instances of fraud on or by the company, nor has the management, of any such instance being noticed or reported during the year.

For SMV & CO  
Chartered Accountants  
FRN : 015630S

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R. Vamsi Krishna  
Proprietor  
M.No.229292  
UDIN: **23229292BGSXBC6537**

Place: HYDERABAD  
Date: 14.05.2023.

### LIMITED REVIEW REPORT

To

The Board of Director  
PVV Infra Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s PVV Infra Limited (the Company) for the quarter ended 31 March, 2023 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 (the Regulation), read with SEBI Circular No: CIR/CFD/FACI62/2016 dated July 5, 2016 (the Circular).

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A Review is limited primarily to Inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS)) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad  
Date: 06.05.2023

For SMV & Co  
Chartered Accountants  
Firm Regd No:0156305

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R.VAMSI KRISHNA  
Proprietor  
Mem No: 229292

UDIN: **23229292BGSXBB1524**



**PVV Infra Ltd.**

CIN No. L70102AP1995PLC111705

Corporate Office: #171, 17th Floor, ATLANTA Building,  
Jamnalal Bajaj Marg, Nariman Point,  
Mumbai- 400 021, Maharashtra  
www.pvvinfra.com email: info@pvvinfra.com



14/05/2023

To  
The Deputy Manager  
Corporate Relations Department  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai-400001

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for **Unqualified** Opinion.

Ref: Scrip Code- 536659

**DECLARATION FOR UNQUALIFIED OPINION**

I, Akhilesh Kumar Company secretary & Compliance officer, of Ms. Pvv Infra Ltd having its Registered office at Plot No.42, & D.No.54-28/3-5, Opp. Gurudwara, Beside. OBC Bank, Gurunanak Colony, Vijayawada-520008, Andhra Pradesh, hereby declare that the Statutory Auditors of the company M/s. SMV & CO, Chartered Accountants, represented by its Mr. R Vamsi Krishna, holding Membership No. 229292, have issued an Audit Report with Unqualified Opinion on Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2023.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27 May, 2016.

Thanking you,

Yours faithfully,  
PW INFRA LIMITED



Akhilesh Kumar  
Company Secretary and Compliance Officer



**PVV Infra Ltd.**

**CIN No. L70102AP1995PLC111705**

Corporate Office: #171, 17th Floor, ATLANTA Building,  
Jamnalal Bajaj Marg, Nariman Point,  
Mumbai- 400 021, Maharashtra  
www.pvvinfra.com email: info@pvvinfra.com



Date: 14.05.2023

To  
The Corporate Relations Department  
BSE Limited,  
Rotunga Building, P.J. Towers,  
Dalal Street,  
Mumbai - 400001.

Dear Sir/Madam,

Sub: Disclosure under Regulation 32(1) of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to SEBI circular-CIR/CFD/CMD1/162/2019 dated 24<sup>th</sup> December, 2019 regarding Format on Statement of Deviation or Variation for proceeds of public issue/rights issue preferential issue, Qualified Institutions Placement (QIP) etc. in reference to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We would like to inform that the said Regulation 32(1) is not applicable for the Company as the Company has not raised any funds. Hence not submitting Annexure A as per the SEBI circular.  
This is for your information and necessary records. Thanking you,

Yours faithfully,  
PW INFRA LIMITED

Akhilesh Kumar  
Company Secretary and Compliance Officer

