PVV Infra Ltd.
CIN No. L70102AP1995PLC111705
Corporate Office: #501, 5th Floor, Lifestyle Building, My home Tycoon, Greenlands, Begumpet, Hyderabad 500016. Email id: info@pvvinfra.com
www.pvvinfra.com

September 03, 2026

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

Ref: Scrip Code: PVVINFRA | 536659

Sub: Annual Report for the Financial Year 2025-26 and Notice of 31st Annual General Meeting of the Company

Dear Sir / Madam,

We wish to inform you that the 31st Annual General Meeting **("the AGM")** of the Company is scheduled to be held on Monday, 28th September, 2026 at 02:30 P.M. through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

Pursuant to Regulation 30 and Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Annual Report of the Company for the financial year 2025-26 along with the Notice convening the 31st AGM is enclosed herewith. The Notice of the AGM and Annual Report for the financial year 2025-26 is also available on the website of the Company at www.pvvinfra.com

The Company is providing to its members facility to exercise their right to vote on resolutions proposed to be passed at the AGM by electronic means. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e. Saturday, September 19th, 2026 shall be entitled to avail electronic voting facility. The remote e-voting period commences on Friday, September 25, 2026 (from 9:00 A.M.) and ends on Sunday, September 27, 2026 (upto 5:00 P.M.).

Further, the Registrar of Members and the Share Transfer Books of the Company will remain close from Monday, September 21, 2026 to Monday, September 28, 2026 (both days inclusive) for the purpose of the Annual General Meeting of the Company.

We request you to kindly take the above on record.
Thanking you,

Yours faithfully,
For PVV Infra Limited

PVV INFRA LTD

Akhilesh

Akhilesh Kumar
Company Secretary & Compliance Officer
Encl: as above

PVV INFRA LIMITED

31st Annual Report

2025-26

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Shubh Gangully	(DIN: 01229359)	-	Managing Director
Gadde Rama Krishna	(DIN: 11657343)	-	Wholetime Director
Sunil Jagtap	(DIN: 02131011)	-	Executive Director
N V Laxmi Venuturupalle	(DIN: 10565686)	-	Independent Director
Shrikant Rambali Patak	(DIN: 08684990)	-	Independent Director
Ravinder Terala	(DIN: 09053735)	-	Independent Director
Krishna Karthik Pothur	(DIN: 02131011)	-	Independent Director
Jayshree Jha	(DIN: 02989773)	-	Independent Director

Company Secretary
Mr. Akhilesh Kumar

Statutory Auditors
SMV & CO
Chartered Accountants
Flat No. 103, Reliance Avan's Arena,
Tilak Nagar, Hyderabad - 500044

Internal Auditors
Kota & Associates
Chartered Accountants
Tenali

Registrar & Transfer Agents
M/s Aarthi Consultants Private Limited
Registered office: 1-2-285, Domalguda,
Hyderabad - 500 029

Registered Office
Plot No. 42, D. No. 54-28/3-5, Opp: Gurudwara,
Behind OBC Bank Gurunanak Colony Vijayawada (Dist.) - 520008 (AP)

CIN	:	L70102AP1995PLC111705
WEBSITE	:	www.pvvinfra.com
INVESTORS EMAIL ID	:	info@pvvinfra.com

CORPORATE OFFICE : 501, 5th Floor, Lifestyle Building, My home Tycoon, Begumpet, Hyderabad - 500016

Secretarial Auditors
Mr. Vinay Babu Gade
Practicing Company Secretary
Flat No.101, Sai Madhav Residency, 6-3-596/23/3&4
Venkataramana Colony,Khairathabad, Hyderabad – 500004

Bankers
HDFC Bank, Hyderabad

BOARD COMMITTEES:

Audit Committee	Mr. Ravinder Terala	- Chairperson
	Mrs. Jayshree Jha	- Member
	Mr. Krishna Karthik Pothur	- Member
Stakeholders Relationship Committee	Mr. Ravinder Terala	- Chairperson
	Mrs. Jayshree Jha	- Member
	Mr. Krishna Karthik Pothur	- Member
Nomination and Remuneration Committee	Mr. Ravinder Terala	- Chairperson
	Mrs. Jayshree Jha	- Member
	Mr. Krishna Karthik Pothur	- Member

NOTICE

Notice is hereby given that the 31st (Thirty One) Annual General Meeting (AGM) of the members of M/S. PVV INFRA LIMITED will be held on Monday, the 28th day of September 2026 at 2:30 P.M. through Video Conferencing / Other Audio- Visual Means to transact the following businesses:

ORDINARY BUSINESSES:

1. Approval and Adoption of Audited Financial Statements of the Company for the year ended 31st March 2026 along with Auditors' Report and Directors' Report:

To receive, consider and adopt the Audited Balance Sheet as at 31st March 2026 and Profit and Loss Account of the Company for the year ended 31st March 2026, together with Cash Flow Statement for the year ended 31st March 2026, Notes to Financial Statements, Directors' Report and Auditors' Report thereon and if thought fit, to pass the following resolution with or without modification, as an Ordinary Resolution.

"RESOLVED THAT the Company do hereby adopt the Audited Balance Sheet as at 31st March 2026, the Profit & Loss Account for the year ended on that date along with Cash Flow Statement, Notes to Financial Statements, Directors' Report and Auditors' Report thereon for the year ending on that date."

2. Appointment of Mr. Sunil Jagtap (DIN: 02131011) as a director who retires by rotation:

To consider and if thought fit, to pass the following resolution with or without modification as an ordinary resolution

"RESOLVED THAT pursuant to the provision of the section 152 of the company's act 2013, Mr. Sunil Jagtap (DIN: 02131011) who retires by rotation at this Annual General Meeting and being eligible offer himself for re-appointment, be and is hereby re appointed as a director of the company".

SPECIAL BUSINESSES:

3. Appointment of Statutory Auditor of Company:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT, pursuant to the provisions of Sections 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force) and recommendation of Audit Committee and approval of the Board of Director in their meetings held on 14th August, 2026, the approval of the members be and is hereby accorded for appointment of M/s. P V G R & Associates, Chartered Accountants (Firm Registration No. 022181S) as the Statutory Auditors for the period of 5 years i.e., from F.Y. 2026-27 to 2030-31 viz. from the conclusion of this 31st AGM of Company till the conclusion of its 36th AGM, to be held in the year 2031 at such remuneration as may be recommended by the Audit Committee and approved Board of Directors of the Company in addition to applicable taxes and reimbursement of out of pocket expenses incurred by them."

4. **Appointment of Mrs. Jayshree Jha (DIN: 02989773) as an Independent Director of the Company**

To consider, and if thought fit, to pass the following resolution as Special Resolution:

"RESOLVED THAT in accordance with, the provisions of Sections 149, 150 and 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and the Rules made thereunder, read with Schedule IV of the Act and Regulation 16(1)(b) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment thereof for the time being in force) Mrs. Jayshree Jha (DIN: 02989773), who was appointed as an Additional Director of the Company with effect from 14th August, 2026, pursuant to Section 161 of the Act and who has submitted a declaration that she meets the criteria of Independence as provided under the Act and the Listing Regulations, be and is hereby appointed as an Independent Director of the Company to hold office for a term of upto 5 (five) consecutive years with effect from 14th August, 2026 to 13th August, 2031 and shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors or the Company Secretary of the Company be and are hereby severally authorized to do and perform all such acts, deeds, matters and things, as may be considered necessary, desirable or expedient to give effect to this resolution.

By order of the Board of Directors
For PVV Infra Limited

Place: Hyderabad
Date: 01-09-2026

Gadde Rama Krishna
Whole-time director
DIN: 11657343

NOTES:

1. An Explanatory Statement setting out all material facts as required under Section 102 of the Companies Act, 2013 in respect of special business of the Company is appended and forms part of the Notice.

2. In view of the continuing COVID-19 pandemic, the Ministry of Corporate Affairs ("MCA") vide its Circular dated May 5,2020 read with Circulars dated April 8,2020, April 13,2020, January 13,2021,December 14,2021,May 5,2022 and December 28, 2022 (collectively referred to as "MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12,2020,SEBI/HO/CFD/CMD2/ CIR/P/2021/11 dated January 15,2021,SEBI/HO/DDHS/P/CIR/2022/0063 dated May 13, 2022 and SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/001 dated January 5, 2023 has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual means without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, AGM of the Company being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM) herein after called as "e-AGM".

   e-AGM: The Company has appointed Central Depository Services (India) Limited (CDSL) to provide Video Conferencing (VC) / Other Audio-Visual Means (OAVM) facility for the Annual General Meeting and the attendant enablers for conducting of the e-AGM. The venue of the meeting shall be deemed to be the Registered Office of the Company.

3. Pursuant to the provisions of the circulars on the VC / OAVM (e-AGM) members can attend the meeting through login credentials provided to them to connect to Video Conference (VC) / Other Audio-Visual Means (OAVM). Physical attendance of the Members at the Meeting venue is not required. A proxy is allowed to be appointed under Section 105 of the Companies Act, 2013 to attend and vote at the general meeting on behalf of a member who is not able to attend personally. Since the AGM will be conducted through VC / OAVM, there is no requirement of appointment of proxies. Hence, Proxy Form and Attendance Slip including Route Map are not annexed to this Notice.

4. Institutional / Corporate Shareholders (i.e., other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc. authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution / Authorization shall be sent to the Scrutinizer by email through its registered email address to cs.gvinay@gmail.com with a copy marked to info@pvvinfra.com

5. As per Regulation 40 of SEBI Listing Regulations, as amended from time to time, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request received for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for the ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company's Registrars and Transfer Agents, Aarthi Consultants Private Limited in this regard.

6. In line with the Ministry of Corporate Affairs ("MCA") vide its Circular dated May 5,2020 read with Circulars dated April 8, 2020, April 13, 2020, January 13, 2021, December 14, 2021, May 5, 2022 and December 28, 2022 (collectively referred to as "MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/ CIR/P/2021/11 dated January 15,2021 SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13,2022 and SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/001 dated January 5, 2023, the Notice calling the e-AGM and Annual Report has been uploaded on the website of the Company at www.pvvinfra.com The Notice can also be accessed from the websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com respectively. The Notice and Annual Report is also available on the website of e-voting agency CDSL at the website address www.evotingindia.com. The Annual Report for the Financial year ended March 31, 2026 and Notice of AGM are being sent in electronic mode to Members whose e-mail address is registered with the Company or the Depository Participant(s), owing to the difficulties involved in dispatching of physical copies of the financial statements including Board's Report, Auditor's Report or other documents required to be attached therewith (together referred to as Annual Report).

7. Members who hold shares in physical form can nominate a person in respect of all the shares held by them singly or jointly. Members who hold shares in single name are advised, in their own interest to avail the nomination facility. Members holding shares in dematerialized form may contact their respective depository participant(s) for recording nomination in respect of their shares.

8. Members holding shares in the same name under different Ledger Folios are requested to apply for consolidation of such Folios and send the relevant share certificates to the Share Transfer Agent/Company. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

9. Members seeking any information with regard to the any matter to be placed at the AGM, are requested to write to the Company on or before 21st September, 2026 through email on info@pvvinfra.com The same will be replied by the Company suitably.

1. **Instruction for E-Voting:**

   Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means as the authorized e-Voting agency. The facility of casting votes by a member using remote e-voting will be provided by CDSL.

   In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at info@pvvinfra.com The Notice can also be accessed from the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com . The AGM Notice is also disseminated on the website of CDSL (agency for providing the remote e-voting facility) i. e. www.evotingindia.com

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING ARE AS UNDER:

(i) The e-voting period begins on September 25, 2026 at 09:00 A.M and ends on September 27, 2026 at 05:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e. September 19, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue

(iii) Mr. Vinay Babu Gade, (C.P No. 20707) Practicing Company Secretary has been appointed as the Scrutinizer to scrutinize the e-voting process and voting at the venue of the 31st AGM in a fair and transparent manner.

(iv)Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated September 12, 2020, and Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration

	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type Helpdesk details

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(ii) After entering these details appropriately, click on "SUBMIT" tab.

(iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(v) Click on the EVSN for the relevant <**PVV Infra Limited**> on which you choose to vote.

(vi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(viii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xiii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@pvvinfra.com if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 22 55 33.

Other Instructions:

I. The Scrutinizer will collate the votes from the voting system from the venue of AGM to declare the final result for each of the resolutions forming part of the notice of the annual general meeting.

II. The results of the combined voting (e-voting and ballot) shall be declared on or after the annual general meeting of the Company within the stipulated time period. The voting results declared, along with the Scrutinizer's Report, shall be placed on the Company's website www.pvvinfra.com and be communicated to the Stock Exchanges where the Company is listed, viz. BSE Limited within the stipulated time period.

III. Members may address any query to Mr. Akhilesh Kumar, Company Secretary and Compliance Officer of the Company sending at the registered office address or Phone: +918790814671, e-mail address: info@pvvinfra.com

EXPLANATORY STATEMENT

(Pursuant to Section 102 of the Companies Act, 2013)

Item No. 3

The Board of directors of the Company in its meeting held on August 14, 2026 proposed to appoint M/s. P V G R and Associates, Chartered Accountants (Firm Registration No.: 022181S) as Statutory Auditors of the Company for a period of five years commencing from the conclusion of 31st AGM till the conclusion of the 36th AGM. M/s. P V G R and Associates, Chartered Accountants, (Firm Registration No.: 022181S) have consented to the said appointment and confirmed that their appointment, if made, would be within the limits specified under Section 141(3)(g) of the Act. They have further confirmed that they are not disqualified to be appointed as statutory auditors in terms of the provisions of the proviso to Section 139(1), Section 141(2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014. The Board of Directors recommends the Ordinary Resolution as set out at item no. 3 for approval of the Members.

Item No 4

Based on recommendation of the Nomination and Remuneration Committee, the Board of Directors, at their meeting held on August 14, 2026 appointed Mrs. Jayshree Jha (DIN: 02989773) as an Additional Director and also as Non-Executive Independent Director of the Company, effective from August 14, 2026 not liable to retire by rotation, subject to the approval of the Members by way of a Special Resolution.

Based on the skills, competence and expertise, the Board, on the recommendation of the Nomination and Remuneration Committee, has determined that the appointment of Mrs. Jayshree Jha (DIN: 02989773) would be beneficial to the Company.

The Company has received a notice in writing from a Member, in terms of Section 160(1) of the Act, proposing her candidature for the office of Director.

The Company has received a declaration from her to the effect that she meets the criteria of independence as provided in Section 149(6) of the Act and Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. In terms of Regulation 25(8) of SEBI Listing Regulations, she has confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties. She has also confirmed that she is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to the registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

She has also confirmed that she is not disqualified from being appointed as Director, in terms of the provisions of Section 164 (2) of the Act and is not debarred to hold the office of a Director by virtue of any order passed by SEBI or any other authority and has given her consent to act as a Director of the Company. There is no inter -se relationship between her and any other member of the Board and other Key Managerial Personnel of the Company.

In the opinion of the Board, Mrs. Jayshree Jha (DIN: 02989773) is a person of integrity, fulfils the conditions specified in the Act and the Rules made thereunder read with the provisions of the SEBI Listing Regulations, each as amended, and is independent of the management of the Company.

The terms and conditions of her appointment are available for inspection by the Members at the Registered Office of the Company during business hours on all working days, until the last date of remote e-voting.

Brief Profile of Mrs. Jayshree Jha (DIN: 02989773)

Mrs. Jayshree Jha holds a Bachelor of Commerce (B.Com) degree and has over a decade of professional experience in the areas of accounting, finance and financial management. She has developed sound expertise in accounting practices, financial analysis, financial reporting and related commercial matters through her extensive professional experience. She possesses sound academic credentials and professional competencies, with strong communication, interpersonal, and organizational skills, enabling her to contribute effectively to the Board's deliberations and corporate governance practices.

By order of the Board of Directors,
For PVV Infra Limited

Place: Hyderabad
Date: 01-09-2026

Gadde Rama Krishna
Wholetime Director
DIN: 06459338

Annexure – A

Details of Director(s) seeking appointment/ re-appointment/ regularization at the Annual General Meeting (Pursuant to Regulation 36 (3) of SEBI (LODR) Regulations, 2015 is given below:

S.No.	Details		
1	Name	Mr. Sunil Jagtap	Mrs. Jayshree Jha
2	i) Age	59	58
3	ii)Educational Qualification	Graduate	Graduate
4	iii) Date of appointment on the board of the Company	31/12/2024	14/08/2026
5	Nature of expertise in functional area	Solar energy sector	Finance Sector
6	Directorship held in other Companies (excluding foreign and Section 8 Companies)	1) Comnet Telesys Private Limited 2) GGG Capital Overseas Limited	-
7	Chairmanship/ Membership of committees of other Companies (includes only Audit, Stakeholders Relationship and Nomination & Remuneration Committee)	Nil	1) Audit committee 2) Nomination and remuneration committee 3) Stakeholders relationship Committee
8	Details of Remuneration sought to be paid and the remuneration last drawn by such person	Nil	Nil
9	No. of shares of held	Nil	Nil
10	Relationship between Directors inter-se/Managers/KMP's	No	No

BOARDS' REPORT

Dear Members

Your Directors have pleasure in presenting before you the 31st Board Report on the Company's business and operations, together with the audited standalone financial statements for the financial year ended March 31, 2026.

Financial performance

The financial highlights (standalone) of the Company's operations are as follows:

(Rs. in Crore)

Particulars	2025-26	2024-25
Total Income	56.35	41.18
Total Expenditure	47.94	34.73
Profit before Tax	8.41	6.45
Total Tax expenses	1.26	0.97
Profit after Tax	7.15	5.48
EPS (in Rs)	0.58	0.95

The financial highlights (Consolidated) of the Company's operations are as follows: (Rs. in Crore)

Particulars	2025-26	2024-25
Total Income	56.64	41.18
Total Expenditure	48.23	34.73
Profit before Tax	8.40	6.45
Total Tax expenses	1.26	0.97
Profit after Tax	7.14	5.48
EPS (in Rs)	0.58	0.95

Performance

Standalone financials:

The total revenue of the Company for the financial year ended March 31, 2026 was Rs. 56.35 Crores as compared to the previous year's total revenue of Rs. 41.18 Crores. During FY 2025-2026, the Company has a net profit of Rs 7.15 Crores as against the previous year's net profit of Rs. 5.48 Crores.

Consolidated financials:

The total revenue of the Company for the financial year ended March 31, 2026 was Rs. 56.64 Crores as compared to the previous year's total revenue of Rs. 41.18 Crores. During FY 2025-2026, the Company has a net profit of Rs 7.14 Crores as against the previous year's net profit of Rs. 5.48 Crores.

Change in the nature of business

There was no change in nature of the business of the Company during the financial year ended on March 31, 2026.

Secretarial Standards

Your Company has devised proper systems to ensure compliance with the provisions of all the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively. During the year under review, your Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India.

Share Capital

During the F.Y. 2025-26, there is change in the authorised share capital of the Company from 60,00,00,000 (Rupees Sixty crores only) divided into 6,00,00,000 (Six crore) equity shares of Rs 10/- each to Rs 1,20,00,00,000 (Rupees One hundred twenty crores only) divided into 24,00,00,000 (twenty four crore) equity shares of Rs 5/- each.

The paid up equity share capital of the Company as on March 31 2026 was Rs. 69,88,72,015 divided into 21,37,72,616 equity shares of Rs. 5/- each.

The paid up share capital as on the date of this report is Rs. 78,40,11,254/-

Transfer to reserves

During the year under review, no amount was transferred to reserves.

Dividend

Your Board of Directors has not declared any dividend during the year.

Buy Back of shares

The Company has not bought back any of its securities during the financial year ended March 31, 2026.

Indian Accounting Standards (Ind AS)

The Company has adopted Indian Accounting Standards (Ind AS). The standalone financial statements of the Company forming part of the Annual Report have been prepared and presented in accordance with all the material aspects of the Indian Accounting Standards (‘Ind AS’) as notified under section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment rules issued thereafter and guidelines issued by the Securities Exchange Board of India (“SEBI”).

Deposits

The Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

Significant and material orders passed by the regulators

There are no significant or material orders passed by the Regulators / Courts which would impact the going concern status of your Company and its future operations.

Material changes and commitments

There were no material changes and commitments, affecting the financial position of the Company between the end of the financial year March 31, 2026, to which the financial statements relates and the date of signing of this report.

Board of Directors

During the year under review the following Directors were appointed and resigned:
Mr. Narsimharao Venkata Laxmi Venuturupalle was appointed on November 10 2025.

Subsequent to the end of the financial year ended March 31, 2026, in the Board of the Company appointment has been done.

Mrs. Jayshree Jha was appointed on August 14 2026.

Mr. Shrikant Rambali Patak was appointed on April 21 2026.

Mr. Gadde Rama Krishna was appointed on April 21 2026.

Mr. Krishna Karthik Pothur was appointed on April 21 2026.

Mr. Shubh Gangully was appointed on April 21 2026.

Mr. Tirumala Rao Kunderu cessed as a director on April 21, 2026.
Mr. Hebbagilumane Nagaraj ceased as a director on May 14, 2026
Mrs. Sabbana Nagamani ceased as a director on May 14, 2026

Key Managerial Personnel

During the year under review, there was No change in the KMP's of the Company.

Declaration by the Independent Directors

The Company has received declarations from all the Independent Directors of the Company confirming that they continue to meet the criteria of independence, as prescribed under Section 149 of the Companies Act, 2013, rules made there under and Regulations 16 & 25 of the Listing Regulations. The Independent Directors have also confirmed that they have complied with the Company's code of conduct.

Nomination and Remuneration Policy:

Pursuant to the provisions of Section 178(3) of the Companies Act, 2013, and Regulation 19 of the Listing Regulations, the Nomination and Remuneration Committee has formulated a policy relating to the nomination and remuneration for the Directors and the Key Managerial Personnel (KMP). The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board and separate its functions of governance and management. The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters are adopted as per the provisions of the Companies Act, 2013. The detailed policy is available on the Company's website at www.pvvinfra.com

The details of remuneration during the year 2025-26 as per Rule 5 (1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules 2015 is attached as **Annexure – III.**

Board Evaluation

The parameters and the process for evaluation of the performance of the Board and its Committees have been explained in the Corporate Governance Report.

Familiarisation Programme

In terms of Clause 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, details of the familiarization programme of the Independent Directors are available on the website of the Company At www.pvvinfra.com

Meetings of the Board of Directors

The Board of Directors of the Company duly met 09 (Nine) times during the financial year. The intervening gap between any two meetings was within the prescribed period. The details of the Board meetings is given in the Corporate Governance Report.

29.05.2025, 14.08.2025, 03.10.2025, 01.12.2025, 09.12.2025, 30.01.2026, 09.02.2026, 10.02.2026 and 13.02.2026.

Committees of the Board

We have in place all the Committees of the Board which are required to be constituted under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A detailed note on the Board and its Committees is provided under the Corporate Governance Report section in this Board’s Report.

Statutory Auditors

M/s. SMV & Co. Chartered Accountants, Hyderabad having Firm registration number 015630S was statutory Auditors of the Company for FY 2025-26.

At the 31st AGM of the Company, the members approved appointment of M/s. P V G R & ASSOCIATES, CHARTERED ACCOUNTANTS as statutory auditor of the company due completion of tenure of previous Auditor., Hyderabad having Firm registration number 022181S as Statutory Auditors of the Company for a period of 5 years from the conclusion of that AGM.

The Auditors’ Report for FY 2025-26 does not contain any qualification, reservation or adverse remark. The Report is enclosed with the financial statements in this Annual Report.

Internal Auditors

The Company has external firm of Chartered Accountants acting as internal auditors that reviews internal controls and operating systems and procedures as per the scope of audit. The Internal Audit Reports of the Company are reviewed by the Audit Committee on quarterly basis.

The Board of Directors, on recommendation of the Audit Committee appoints/re-appoints the Internal Auditors of your Company every year in compliance with Section 138 of the Act read with the Companies (Accounts) Rules, 2014.

The Board of Directors has reappointed Kota and Associates, Chartered Accountants as Internal Auditor of the Company for the FY 2025-26. The recommendations of the internal audit team on improvements required in the operating procedures and control systems are also presented to the Audit Committee, for the teams to use these tools to strengthen the operating procedures.

Cost Audit

Pursuant to Section 148(1) of the Companies Act, 2013, Cost Audit is not applicable to the Company for the financial year ended March 31, 2026.

Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the Board had appointed Mr. Vinay Babu Gade (COP Number: 20707) Practicing Company Secretary as Secretarial Auditors to conduct Secretarial audit of the Company for the FY 2025-26.

The Secretarial Audit Report issued by Mr. Vinay Babu Gade, Practicing Company Secretary in form MR-3 is enclosed as **Annexure - IV** to this Annual Report.

Corporate Social Responsibility (CSR)

During the year under review, the provisions of the section 135 of the Companies Act, 2013 are not applicable to the Company.

Management Discussion and Analysis Report

In terms of the provisions of Regulation 34 of the Listing Regulations, the Management Discussion and Analysis Report highlighting the industry structure and developments, opportunities and threats, outlook, risks and concerns etc. is annexed as **Annexure-VI** of this Annual Report.

Corporate Governance

The detailed report on Corporate Governance along with the Auditors' Certificate on Corporate Governance as stipulated under Regulation 34 read with Schedule V of Securities and Exchange Board of India (Listing Obligationsand Disclosure Requirements) Regulations, 2015 enclosed as **Annexure-VII.**

Statement containing additional information as required under Schedule V of the Companies Act, 2013

A statement containing additional information as required under Clause IV of Section II of Part II of Schedule V of the Companies Act, 2013 is provided in the Report on Corporate Governance, which forms part of this Annual Report.

Risk Management

During the year, the risk assessment parameters were reviewed and modified. The audit committee reviewed the element of risks and the steps taken to mitigate the risks. In the opinion of the Board, there are no major elements of risk which have the potential of threatening the existence of the Company.

The audit committee provides the framework of Risk Management by describing mechanisms for the proactive identification and prioritization of risks based on the scanning of the external environment and continuous monitoring of internal risk factors.

Analysis of the risks identified is carried out by way of focused discussion at the meetings of the Board. The robust governance structure has also helped in the integration of the Enterprise Risk Management process with the Company's strategy and planning processes where emerging risks are used as inputs in the strategy and planning process. Identified risks are used as one of the key inputs in the strategy and business plan.

Internal Financial Control Systems and their adequacy

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanisms, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, including the audit of internal financial controls over financial reporting by the statutory auditors and the reviews performed by management and the relevant board committees, including the audit committee, the Board is of the opinion that the Company's internal financial controls were adequate and effective during FY 2025-26. Please refer Internal control systems and adequacy" in the Management Discussion and Analysis report.

Consolidated financial statements

The Company has prepared the financial statements for the financial year ended March 31, 2026 on consolidated & standalone basis, there are four subsidiaries Companies as at the end of the FY 2025-26.

Subsidiaries:
1) PVV Solar Power Private Limited
2) PVV EVtech Private Limited
3) PVV Steel Traders Private Limited
4) PVV Housing Private Limited

Whistle blower Policy/Vigil Mechanism

Pursuant to the requirement of the Companies Act, 2013 and of Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has a Whistle Blower Policy and has established the necessary vigil mechanism for directors and employees to report concerns about unethical behaviour. The said Policy provides for adequate safeguard against victimization of directors/employees who avail of such mechanism and provides access to the Chairman of Audit Committee in exceptional cases. No person has been denied access to the Chairman of the Audit Committee. The Whistle Blower Policy has been placed on website of the Company and web link thereto is www.pvvinfra.com

During the year, there were no whistle blower complaints received by the Company.

Reporting of Fraud by the Auditors

During the year under review, the Statutory Auditors and Secretarial Auditors of the Company have not reported any instances of frauds committed in the Company by its officers or employees to the Audit Committee under Section 143(12) of the Companies Act, 2013 details of which need to be mentioned in this Report.

Annual Return

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026 will be uploaded on the Company's website at www.pvvinfra.com

Prevention of Sexual Harassment of Women at Workplace

The Company has adopted policy on Prevention of Sexual Harassment of Women at Workplace in accordance with The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has always provided a safe and harassment free workplace for every individual working in its premises through various policies and practices. The company always endeavours to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Company has been actively involved in ensuring that the employees are aware of the provisions of the POSH Act and rights thereunder. In the year under review, the Company has not received any such complaint from any employee.

Particulars of Loans, Guarantees or Securities or Investments

The Company has not given loans / guarantees or made any investments during the year under review.

Related party transactions

All transactions entered with related parties for the year under review were on arm's length basis and in the ordinary course of business. There were no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large. All related party transactions are placed before the Audit Committee and also before the Board for approval, where ever required. The Company has developed a Policy on Related Party Transactions for the purpose of identification and monitoring of such transactions. The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www@pvvinfra.com

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 is prepared in Form AOC-2 pursuant to clause (h) of the Companies (Accounts) Rules, 2014 and the same is annexed herewith as **Annexure-II** to this Report.

Particulars in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo

The information on Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo required to be disclosed under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 are provided in the **Annexure-I** forming part of this Report.

Human Resources

Employees are our most valuable assets and key to the success of your Company. We are committed to hiring and retaining the best talent. We always strive towards collaborative, transparent and participative organization culture, and reward individual contribution and innovation.

Directors' responsibility statement

Pursuant to the requirement under Section 134 of the Companies Act, 2013 with respect to the Directors' Responsibility Statement, the Board of Directors of the Company hereby confirms:,

i. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

ii. such accounting policies as mentioned in the notes to the financial statements have been selected and applied consistently and judgments and estimates that are reasonable and prudent made so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 2025-26 and of the statement of profit of the Company for that period;

iii. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. the annual accounts for the year 2025-26 have been prepared on a going concern basis.

v. that the Directors, had laid down internal financial controls to be followed by the Company that such internal financial controls were adequate and were operating effectively.

vi. that system to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Cautionary Statement

Statements in this Report, particularly those which relate to Management Discussion and Analysis as explained in the Corporate Governance Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the circumstances.

Acknowledgement

The Board of Directors takes this opportunity to place on record its appreciation to all the stakeholders of the Company, viz., customers, investors, banks, regulators, suppliers and other business associates for the support received from them during the year under review. The Directors also wish to place on record their deep sense of gratitude and appreciation of all the employees for their commitment and contribution towards achieving the goals of the Company.

For and on behalf of the Board of PVV Infra Limited

	Sd/-	**Sd/-**
Place: Hyderabad	**GADDE RAMA KRISHNA**	**SUNIL JAGTAP**
Date: 01-09-2026	**Wholetime Director**	**Director**
	(DIN: 11657343)	**(DIN: 02131011)**

ANNEXURE-I

Particulars in respect of Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo (Information Under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) of the Companies (Accounts) Rules, 2014.

FORM A

1. CONSERVATION OF ENERGY

(i)	Energy Conservation measures	:	Nil
(ii)	Total energy consumption	:	Nil

2. TECHNOLOGY ABSORPTION : Nil

FORM B

(Disclosure of particulars with respect to Technology Absorption)

A. Research and Development (R & D)

1.	Specific areas in which R & D is carried out by the company	:	NA
2.	Benefits derived as a result of the above R & D	:	NA
3.	Future plan of action	:	NA
4.	Expenditure on R & D	:	NA

B. Technology absorption, adaptation and innovation : NA

The Company is making all its efforts for improving productivity, product quality and reducing consumption of scarce raw materials and fuels.

3. FOREIGN EXCHANGE EARNINGS AND OUTGO:

Activities relating to exports and initiatives taken to increase export products and services and export plans: NIL

For and on behalf of the Board of PVV Infra Limited

	Sd/-	**Sd/-**
Place: Hyderabad	**GADDE RAMA KRISHNA**	**SUNIL JAGTAP**
Date: 01-09-2026	**Wholetime Director**	**Director**
	(DIN: 11657343)	**(DIN: 02131011)**

ANNEXURE-II

FORM AOC-2
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in subsection (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso is given below:

1. Details of contracts or arrangements or transactions not at Arm's length basis:

   There were no contracts or arrangements or transactions entered into during the year ended 31 March, 2026, which were not at arm's length basis.

2. Details of contracts or arrangements or transactions at Arm's length basis:

   The details of contracts or arrangements or transactions at arm's length basis are as follows:

Nature of contract & Name of the related party	Nature of relationship	Duration of Contracts	Salient Terms	Amount (Rs. in Lakhs)
Nil	Nil	Nil	Nil	Nil

For and on behalf of the Board of PVV Infra Limited

	Sd/-	**Sd/-**
Place: Hyderabad	**GADDE RAMA KRISHNA**	**SUNIL JAGTAP**
Date: 01-09-2026	**Wholetime Director**	**Director**
	(DIN: 11657343)	**(DIN: 02131011)**

ANNEXURE-III

The details of remuneration during the year 2025-26 as per Rule 5 (1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules 2015 are as follows:

Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Sl No	Particulars	Details
1	The ratio of remuneration to each director to the median remuneration of the employees of the company for the financial year.	Nil
2	The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	Nil
3	The percentage increase in the median remuneration of employees in the financial year	Nil
4	The number of employees on the rolls of the company	
5	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are any exceptional circumstances for increase in the managerial remuneration	Nil
6	Affirmation that the remuneration is as per the remuneration policy of the company.	The remuneration of Directors was as per the policy on nomination, remuneration and Board diversity of the Company.

Note: None of the Directors were paid remuneration including sitting fee during the financial year 2025-26.

For and on behalf of the Board of Pvv Infra Limited

	Sd/-	**Sd/-**
Place: Hyderabad	**GADDE RAMA KRISHNA**	**SUNIL JAGTAP**
Date: 01-09-2026	**Wholetime Director**	**Director**
	(DIN: 11657343)	**(DIN: 02131011)**

ANNEXURE-IV

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[Pursuant to Section 204 (1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members,
PVV Infra Limited,
Vijayawada

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **PVV Infra Limited** ("the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made hereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 **Complied with yearly and event-based disclosures**;
(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations)
(d) The Securities and Exchange Board of India (Share Based Employee Benefit) Regulations, 2014 **(not Applicable to the Company during the Audit Period);**
(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(not Applicable to the Company during the Audit Period);**
(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;
(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 **(not Applicable to the Company during the Audit Period);**

(h) The Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018 **(not Applicable to the Company during the Audit Period);**
(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

We have also examined compliance with the applicable clauses of the following:
(i) Secretarial Standards issued by The Institute of Company Secretaries of India; and
(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc., mentioned above.

(vi) We further report that, having regard to the Compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof the Company has complied with the following laws applicable specifically to the Company:

(a) Factories Act, 1993

(b) The Labour Code, 1995

We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent well in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

The agenda items are deliberated before passing the same and views/observations made by the Directors are recorded in the Minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
We further report that during the Audit Period, except for the following events, there were no events/ actions which are having major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines and standards:

For Vinay Babu Gade

Place: Hyderabad
Date: 01/09/2026

Sd/-
Vinay Babu Gade
Practicing Company Secretary
FCS: A20592, CP No.: 20707
UDIN: A020592H001331605

Note: This letter is to be read with our letter of even date which is annexed and form an integral part of this report.

ANNEXURE

To
The Members,
PVV Infra Limited,
Vijayawada

(1) Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
(2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
(3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
(4) No audit has been conducted on the compliance with finance and taxation laws as the same are subject to audit by the Statutory Auditor and Internal Auditor to the Company and their observations, if any, shall hold good for the purpose of this audit report.
(5) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc. Appropriate averments and representations of the Company in respect of matters that could not be verified have also been obtained by way of Management representations
(6) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the Management. Our examination was limited to the verification of procedures on random test basis.
(7) The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
(8) Audit of the compliance with Other Laws has been undertaken based on scope of audit and the applicability of such Laws as ascertained by the Company and informed to us.

For Vinay Babu Gade

Place: Hyderabad
Date: 01/09/2026

Sd/-
Vinay Babu Gade
Practicing Company Secretary
FCS: A20592, CP No.: 20707
UDIN: A020592H001331605

ANNEXURE-V

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) read with Schedule V of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
M/s. PVV Infra Limited
Vijayawada

We have examined and verified the books, papers, minute books, forms and returns filed and other records maintained by M/s. Pvv Infra Limited (hereinafter referred to as the "Company") having its registered office at Plot No. 42, D. No. 54-28/3-5, Opposite Gurudwara, behind OBC Bank Gurunanak Colony Vijayawada District - 520008 (AP) and the information provided by the Company and its directors and also based on the information available at the websites of Ministry of Corporate Affairs (i.e. www.mca.gov.in) and Securities and Exchange Board of India (i.e. www.sebi.gov.in), we hereby certify that as on the date of this certificate, none of the below mentioned directors on the board of the Company have been debarred or disqualified from being appointed or continuing as directors of Company by Securities and Exchange Board of India / Ministry of Corporate Affairs or any such statutory authority.

S. No.	Name of the Director	Director Identification Number (DIN)
1	Ravinder Terala	09053735
2	Sunil Jagtap	02131011
3	Narsimharao Venkatalaxmi Venuturupalle	10565686
4	jayshree jha	02989773
5	Gadde Rama Krishna	11657343
6	Shubh Gangully	01229359
7	Krishna Karthik Pothur	11675441
8	Shrikant Rambali Patak	08684990

For Vinay Babu Gade

Place: Hyderabad
Date: 01/09/2026

Sd/-
Vinay Babu Gade
Practicing Company Secretary
FCS: A20592, CP No.: 20707
UDIN: A020592H001331693

ANNEXURE-VI

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

a) Structure and Developments, Opportunities and Threats, Performance, Outlook, Risks and Concerns

The real estate industry is moving beyond what it perceives as cyclical headwinds — i.e., rising interest rates, declining gross domestic product (GDP), sinking deal flows — and taking a long-term approach to real estate assets. The mood among the real estate professionals we interviewed for this year's Emerging Trends is cautious optimism. Their plan: Ride out the current slump and reposition their firms for another period of sustained growth and strong returns.

PVV Infra`s Business Overview

INDUSTRY STRUCTURE AND DEVELOPMENTS:

To carry on an do the Business as Land Developers, Town Ship Developers, Satellite Town Promoters, developers of Housing Colonies, Real Estate Dealers by Developing laying out, turning to account any land acquired by the Company or in which it is interested or may get interested constructing buildings thereon providing conveniences like road drainage, play grounds, recreation facilities and other convenience selling then on ownership basis hire purchase basis or letting them out on lease or rental basis. 2. To design construct, build, buy, sell lease lease-put hire hire-out maintain operate dispose off, deal and otherwise transact in Technology Park, Export Processing Zones, Malls, Multiplexes Shopping Complexes, Office Complexes, Commercial Complexes of all kinds, special exports processing zones Residential Complexes, super Structure Hi tech Parks, Infra Structures of all kinds including real estate. 3. To carry on the business of farming, agriculture and horticulture in all their respective forms and to grow, produce, manufacture, process, prepare, refine, extract, manipulate, hydrolyze, deodorize, bleach, hydrogenate, buy, sell or otherwise deal in all kinds of agriculture, horticulture dairy and farm produce and products including food grains, cereals, seeds, oilseeds, plants, flowers, vegetables, fruits, vegetable and edible oils and food products and preparations of any nature or description whatsoever. 4. To purchase lease of otherwise acquire develop and improve lands, plots, construct and erect houses, buildings, flats of all description, Holiday homes, resorts of all kinds townships and to sell such houses buildings, flats, holiday home, resorts townships and all other properties of the company either by hire purchase, installment or otherwise.

During the financial year 2025–26, PVV Infra demonstrated resilient growth and operational excellence across its core verticals—steel trading and infrastructure development. Our steel trading division continued to be a cornerstone of the business, leveraging strategic procurement channels, robust logistics capabilities, and a customer-centric approach to meet the evolving demands of the construction, manufacturing, and engineering sectors. By expanding our product portfolio and deepening relationships with key suppliers and clients, we achieved notable volume growth and improved margins, reinforcing our reputation as a trusted partner in the steel supply chain.

On the infrastructure front, PVV Infra made significant progress in executing large-scale projects that contribute meaningfully to India's development landscape. From highways and bridges to urban utilities and industrial parks, our engineering and project management teams delivered high-impact solutions with a focus on quality, safety, and sustainability. We adopted innovative construction technologies and digital tools to enhance efficiency and transparency across project lifecycles. Our commitment to timely delivery and adherence to regulatory standards positioned us favourably with government bodies and private stakeholders alike.

Throughout the year, we remained focused on financial discipline, risk management, and strategic diversification. Investments in talent development, digital transformation, and ESG initiatives further strengthened our foundation for long-term growth. As we look ahead, PVV Infra is well-positioned to capitalize on emerging opportunities in infrastructure expansion and industrial development, driven by policy support and rising demand. We remain committed to creating enduring value for our shareholders, partners, and communities through innovation, integrity, and impact

OPPORTUNITIES AND THREATS:

India's continued emphasis on infrastructure investment—through initiatives like the National Infrastructure Pipeline (NIP) and PM Gati Shakti—presents significant growth opportunities for PVV Infra. Rising demand for steel in real estate, transportation, and industrial sectors further strengthens the outlook for our trading business. However, the company remains vigilant to external threats such as fluctuating raw material prices, regulatory changes, and competitive pressures. Global economic uncertainties and supply chain disruptions also pose challenges that require agile response strategies.

PERFORMANCE

PVV Infra delivered a solid performance in FY 2025–26, with steady revenue growth across both business segments. The infrastructure division successfully completed multiple mid-scale projects ahead of schedule, contributing to improved client satisfaction and repeat business. The steel trading vertical recorded higher volumes and better margin realization due to strategic sourcing and operational efficiencies. The company maintained healthy liquidity and improved working capital management, reflecting disciplined financial governance

OUTLOOK

Looking ahead, PVV Infra is well-positioned to capitalize on India's infrastructure boom and industrial expansion. The company plans to diversify its project portfolio, invest in mechanization and digital tools, and explore strategic partnerships to scale operations. With a focus on sustainable construction practices and ESG compliance, PVV Infra aims to enhance its brand equity and stakeholder value. The steel trading business is expected to benefit from increased demand in Tier-II and Tier-III cities, supported by urbanization and housing growth.

RISKS AND CONCERNS

Key risks include volatility in steel prices, delays in government clearances, labour shortages, and rising input costs. Project execution risks such as land acquisition hurdles, environmental approvals, and contractor performance also require close monitoring. PVV Infra has instituted robust risk management frameworks, including contingency planning, contract risk assessments, and compliance audits, to mitigate these challenges. The company remains committed to proactive governance and continuous improvement to navigate uncertainties and sustain long-term growth.

b) Internal Control Systems and their Adequacy

The management has designed internal control systems commensurate with the size and complexity of the business. These systems have been designed to provide reasonable assurance with respect to recording and providing reliable financial and operational information, complying with applicable statues, safeguarding its assets from unauthorized use or losses, executing transactions with proper authorization, prevention and detection of fraud and compliance with policies and procedures.

The Audit Committee reviews internal audit reports submitted by the internal auditors. The action taken tracker is also reviewed for implementation of the suggested corrective actions. The Audit Committee also meets the statutory auditors to ascertain their views on the adequacy of internal control systems.

c) Human Resources Development and Industrial Relations

The Company believes that the quality of its employees is the key to its success in the long run and is committed to provide necessary human resource development.

Industrial relations during the year were cordial and the Company is committed to maintain the same in future.

For and on behalf of the Board of PVV Infra Limited

	Sd/-	**Sd/-**
Place: Hyderabad	**GADDE RAMA KRISHNA**	**SUNIL JAGTAP**
Date: 01-09-2026	**Wholetime Director**	**Director**
	(DIN: 11657343)	**(DIN: 02131011)**

ANNEXURE-VII

REPORT ON CORPORATE GOVERNANCE

1. Company's philosophy on corporate governance

Integrity and transparency are the principles that have inspired the Company in designing its corporate governance system, a key pillar of the Company's business model.

The governance system, flanking our business strategy, is intended to support the relationship of trust between the Company and its stakeholders and to help achieve business goals, creating sustainable value for the long-term. The Company is committed to building a corporate governance system founded on excellence in our open dialogue with all the stakeholders.

2. Board of Directors

(i) In terms of compliance with the regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 "SEBI Listing Regulations, 2015", the Company endeavour to have an optimum combination of Executive and Non-Executive Directors to maintain the independence of the Board and separate the functions of Governance and Management through Board and Committees.

As at March 31, 2026, the Board of Directors ("Board") comprises of 8 members of which three is Executive, and the other Five are Independent Directors. Independent Directors constitute more than 50% of the Board's strength as per the requirements of the Regulation 17 of SEBI Listing Regulations and the Companies Act, 2013.

(ii) There are no pecuniary relationships or transactions with Non-Executive Independent Directors that could materially influence their judgment except sitting fees paid towards attending Board and Committee Meetings

(iii) Independent Directors are non-executive directors as defined under Regulation 16(1)(b) of the SEBI Listing Regulations read with Section 149(6) of the Act along with rules framed thereunder. In terms of Regulation 25(8) of SEBI Listing Regulations, they have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties. Based on the declarations received from the Independent Directors, the Board of Directors has confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of the SEBI Listing Regulations and that they are independent of the management.

(iv) Number of Board Meetings held and the date on which held
9 (Nine) Board meetings were held during the F.Y. 2025-26 and the gap between two meetings did not exceed 120 days. The Board meetings were held on the following dates:

Number of Board meetings	Date of Board meeting
1	29-05-2025
2	14-08-2025
3	03-10-2025
4	01-12-2025
5	09-12-2025
6	30-01-2026
7	09-02-2026
8	10-02-2026
9	13-02-2026

Attendance of each director at the Board meetings and at the last Annual General Meeting

The particulars of attendance of Board Meetings and Annual General Meeting by Directors for the financial year ended March 31, 2026 has been set out here below:

S. No.	Name of Director	No. of Board		Attendance at last AGM	Number of shares held
		held	Attended		
1	Ravinder Terala	09	09	Yes	Nil
2	Sunil Jagtap	09	02	No	Nil
3	Narsimharao Venkatalaxmi Venuturupalle	09	09	Yes	Nil
4	Sabbana Nagamani	09	09	Yes	Nil
5	Tirumala Rao Kunderu	09	09	Yes	Nil

a) **Number of other Directorships, Committee Membership(s) & Chairmanship(s):**

S. No.	Name of Director	Directorships in Listed Companies (including PVV Infra Limited)	Other Directorships	Committee Membership	Committee Chairman ship
1	Ravinder Terala	PVV Infra Limited	1) JHR INFOTECH PRIVATE LIMITED 2) TERALA INFOTECH (OPC) PRIVATE LIMITED 3) TR IT CONSULTING PRIVATE LIMITED 4) LALITHA LIFE SCIENCES PRIVATE LIMITED 5) GRIVA AVENUES PRIVATE LIMITED 6) BYTE DEVELOPERS PRIVATE LIMITED 7) SATVEER TRADING PRIVATE LIMITED 8) PVV SOLAR POWER PRIVATE LIMITED	1) Audit Committee 2) Stake holders Relationship Commit tee 3) Nomination and Remuneration Committee	1) Audit Committee 2) Stake holders Relationship Commit tee 3)Nominati on and Remunerati on Committee
2	Sunil Jagtap	PVV Infra Limited	1) GGG CAPITAL OVERSEAS LIMITED 2) COMNET TELESYS PRIVATE LIMITED	Nil	Nil
3	Narsimharao Venkata Laxmi Venuturupalle	PVV Infra Limited	1) TITAN INTECH LIMITED 2) BRHATI 3CORE TECHNOLOGY SERVICES PRIVATE LIMITED	Nil	Nil

4	JAYSHREE JHA	PVV Infra Limited	Nil	1) Audit Committee 2) Stake holders Relationship Committee 3) Nomination and Remuneration Committee	Nil
5	SHRIKANT RAMBALI PATAK	PVV Infra Limited	1) APARECIUM MOTION PICTURES PRIVATE LIMITED	Nil	Nil
6	KRISHNA KARTHIK POTHUR	PVV Infra Limited	Nil	1) Audit Committee 2) Stake holders Relationship Committee 3) Nomination and Remuneration Committee	Nil
7	SHUBH GANGULLY	PVV Infra Limited	1) SMARTECH INFRASTRUCTURE PRIVATE LIMITED 2) SREE SAMAYAA PRIVATE LIMITED 3) SMARTECH INFRA GLOBAL PRIVATE LIMITED 4) JAI KARURA PROJECTS PRIVATE LIMITED		
8	GADDE RAMA KRISHNA	Pvv Infra Limited	1) PINNAMANENI ESTATES PRIVATE LIMITED 2) APPLE EQUIFIN P LTD 3) ULTRALED DISPLAYS PRIVATE LIMITED		

- The number of total directorships are in accordance with Section 165 of the Companies Act, 2013.
- The Number of Directorships, Committee memberships and Chairmanships of all listed and unlisted companies are within the limits as per Regulation 26 of SEBI (LODR) Regulations, 2015.
- The membership of the Director in committees does not include the committees in Foreign Companies, Companies Registered under Section 8 of the Companies Act, 2013.
- For the purposes of determination of committee details as per Regulation 26 of Listing Regulations, membership and chairpersonship of only the audit committee and the stakeholders relationship committee are considered

b) Disclosure of relationship between new directors inter-se

None of the Directors are related to any other Director.

c) Shares held by Non-Executive Directors: None of the Non-Executive Directors hold any shares

d) The details of familiarization programs imparted to independent directors is given below

Your Company follows a structured orientation and familiarization programme through various reports/codes/internal policies for all the Directors with a view to update them on the Company's policies and procedures on a regular basis. Periodic presentations are made at the Board Meetings on business and performance, long term strategy, initiatives and risks involved.

3. Board Committees

Details of the Board Committees and other related information are provided hereunder:

I. Audit Committee

The Audit Committee is constituted in line with the provisions of Regulation 18 of SEBI Listing Regulations and Section 177 of the Companies Act, 2013.

❖ ***Brief description of terms of reference***

1. Review of financial reporting systems;
2. Ensuring compliance with regulatory guidelines;
3. Reviewing the quarterly, half yearly and annual financial results;
4. Approval of annual internal audit plan;
5. Review and approval of related party transactions;
6. Discussing the annual financial statements and auditor's report before submission to the Board with particular reference to the
   i. Director's Responsibility Statement;
   ii. Major accounting entries;
   iii. Significant adjustments in financial statements arising out of audit findings;
   iv. Compliance with listing requirements etc.;
7. Interaction with statutory, internal and cost auditors;
8. Recommendation for appointment and remuneration of auditors; and
9. Reviewing and monitoring the auditor's independence and performance etc.

Further the Audit Committee also mandatorily reviews the following information:

1. Management discussion and analysis of financial condition and results of operations;
2. Statement of significant related party transactions submitted by management;
3. Management letters / letters of internal control weaknesses issued by the statutory auditors;
4. Internal audit reports relating to internal control weaknesses;
5. The appointment, removal and terms of remuneration of the internal auditor shall be subject to review by the audit committee; and
6. Statement of deviations:

a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of SEBI Listing Regulations;

b) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of SEBI Listing Regulations

❖ **Composition**

The Composition of the Committee:

S No	Name of the Director	Category of Directorship	Designation in Committee
1.	Mr. Ravinder Terala	Independent Director	Chairman
2.	Mrs. Jayshree Jha	Independent Director	Member
3.	Mr. Krishna Karthik Pothur	Independent Director	Member

- Committee invites such of the executives as it considers appropriate, representatives of the statutory auditors and internal auditors, to be present at its meetings.
- Minutes of meetings of the Audit Committee are placed before the Board and discussed in the meeting.
- The Company Secretary acts as the Secretary to the Audit Committee.
- During the year under review all recommendations made by the Audit Committee were accepted by the Board of Directors
- The Chairperson of the Audit Committee was present at the previous AGM of the Company.
- The Audit Committee charter containing exhaustive terms of reference is available on our website www.pvvinfra.com

❖ **Meetings and attendance during the year**

- 4 (Four) Audit Committee Meetings were held during the financial year ended March 31, 2026. The maximum time gap between any of the two meetings was not more than one hundred and twenty days.
- The Audit Committee meetings were held on 14.05.2025, 14.08.2025, 03.10.2025 & 09.02.2026
- Attendance at the Audit Committee Meetings during the FY 2025-26:

S. No.	Name of Director	No. of Meetings	
		Held	Attended
1.	Mr. Ravinder Terala	4	4
2.	Mrs. Sabbana Nagamani	4	4

3.	Mr. Hebbagilumane Nagaraj	4	4

II. Nomination & Remuneration Committee

Nomination and Remuneration Committee is constituted in line with the provisions of Regulation 19 of SEBI Listing Regulations and Section 178 of the Act

❖ ***Brief description of terms of reference***

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director;
2. Recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
3. Carry on the evaluation of every director's performance;
4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board their appointment and removal;
5. Formulation of criteria for evaluation of Independent Directors and the Board;
6. Devising a policy on Board diversity; and
7. Any other matter as the Board may decide from time to time.

The charter of the Committee with detailed terms of reference and the policy for determining the remuneration of the Directors, KMP's and other employees is available on our website www.pvvinfra.com

❖ **Composition**

The Composition of the Committee during the year:

S. No	Name of the Director	Category of Directorship	Designation in Committee
1.	Mr. Ravinder Terala	4	4
2.	Mrs. Sabbana Nagamani	4	4
3.	Mr. Hebbagilumane Nagaraj	4	4

➢ The Company Secretary acts as the Secretary of the Committee.

➢ Minutes of meetings of the Nomination and Remuneration Committee are circulated to all the members of the Board.

❖ Meetings and attendance during the year

S. No.	Name of Director	No. of Meetings	
		Held	Attended
1	Mr. Ravinder Terala	4	4
2	Mrs. Sabbana Nagamani	4	4
3	Mr. Hebbagilumane Nagaraj	4	4

❖ Nomination and Remuneration policy

- The nomination and remuneration committee has adopted a Nomination and Remuneration Policy which, inter-alia, deals with the manner of selection of Board of Directors, KMP & other senior management and their remuneration. Executive Directors and KMP are eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee. The Executive Director and KMP remuneration is determined based on levels of responsibility and scales prevailing in the industry. The executive directors are not paid sitting fee for any Board/Committee meetings attended by them.

- During the year under review, no remuneration was paid to the Executive Director of the Company

- The Non-executive directors are not paid sitting fees for attending meetings of Board/Committee.

- There were no pecuniary relationships or transactions of the Independent Directors vis-à-vis the Company.

III. Stakeholders & Relationship Committee

Stakeholders Relationship Committee is constituted in line with the Regulation 20 of the SEBI Listing Regulations, 2015 and provisions of Section 178 of the Companies Act, 2013.

❖ Brief description of terms of reference

The Committee is empowered to handling of stakeholders' queries and grievances.

The Committee primarily focuses on:

i. Consider and resolve the investor complaints pertaining to share transfer, non-receipt of Annual Reports, dividend payments, issue of duplicate share certificates, transmission of shares and other miscellaneous complaints.

ii. Evaluate performance and service standards of the Registrar and Share Transfer Agent of the Company.

The charter of the Committee is available on the website of the Company www.pvvinfra.com

❖ **Composition**

The composition of the Committee during the year under review:

S. No	Name of the Director	Category of Directorships	Designation in Committee
1	Mr. Ravinder Terala	4	4
2	Mrs. Sabbana Nagamani	4	4
3	Mr. Hebbagilumane Nagaraj	4	4

❖ **Name and designation of Compliance Officer**

Mr. Akhilesh Kumar is the Compliance Officer of the Company.

❖ **Number of Shareholders complaints received during the year**
For the year ended March 31, 2026, the Company has not received any complaints.

❖ **Number of complaints not resolved to the satisfaction of shareholders**
Nil

❖ **There were no pending complaints as at the end of the year.**

❖ **SCORES:**
Securities Exchange Board of India (SEBI) has initiated a platform for redressing the investor grievances through SCORES, a web-based complaints redressal system. The Company is following this system. The Company received Nil complaints on SCORES.

The investors may lodge their queries/complaints to the email id of the Company info@pvvinfra.com

IV. Separate meeting of the Independent Directors

In compliance with Regulation 25 (3) of the Listing Regulations and Schedule IV of the Companies Act, 2013, there was a separate meeting of Independent Directors of the Company held in FY 2025-26, without the presence of the Non-Independent Directors and members of the Management inter-alia, to discuss:

- Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;
- Evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
- Evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

V. Performance Evaluation of Board and Committees of the Board

An annual performance evaluation was conducted for all the Board members, for the Board and its Committees. The Board evaluation framework was designed after taking into consideration the requirements of the Companies Act, 2013 and the SEBI (Listing Regulations), 2015 and guidance notes issued by the SEBI.

The Board also considered the inputs and suggestions of the Independent Directors for determining the criteria for carrying out the entire evaluation process.

A structured questionnaire for evaluating the performance of the Chairman and Managing Directors, Non-Executive Directors and Independent Directors was prepared after taking into considerations the parameters as per the SEBI Regulations.

Evaluation of the Board was based on the criteria such as role and composition of the Board, Board communication, strategy and stakeholders value etc.

Evaluation of the Committees of the Board was based on the criteria such as independence of each committee, functioning of the committees, frequency of the meetings, effectiveness of its advice/recommendations to the Board etc.

The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non Independent Directors was carried out by the Independent Directors.

As an outcome of the above exercise, the Board expressed its satisfaction with the evaluation process.

4. General Body Meetings

a) Location and Time, where last three Annual General Meetings held

Year	Locations	Date & Time	Special Resolutions Passed
2024-25	Through Audio/Video Conference	11-09-2025 02:30 P.M	1) Sub-Division/ Split of Existing 1 (One) Equity Share of Face Value of Rs. 10/- (Rupees Ten only) Each Fully Paid Up Into 2 (Two) Equity Shares of Face Value of Rs. 5/- (Rupees Five only) Each Fully Paid Up
2023-24	Through Audio/Video Conference	02-08-2024 09:30 A.M	1) Appointment of Mr. Venkata Srinivasa Murthy Gosala (DIN:10616702) as an Independent Director
2022-23	Through Audio/Video Conference	28-09-2023 12:30 PM	1) Regularisation of Mr. Tirumala Rao Kunderu (Din: 06459338) as Wholetime Director. 2) Regularisation of Mr. Hebbagilumane Nagaraj (Din: 09355963) as Independent Director.

5. Means of Communication

a) Financial / Quarterly Results

The quarterly, half yearly and yearly Consolidated and standalone financial results of the Company are published in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in widely circulated newspapers.

b) Website

The Company's website www.pvvinfra.com contains a separate section for Investors wherein the updated information pertaining to quarterly, half yearly and annual Consolidated and standalone financial results, official press releases, shareholding pattern, corporate governance reports are available in a user-friendly and downloadable form. The Company also makes timely disclosures of necessary information to BSE limited in terms of SEBI (LODR) Regulations, 2015 and other rules and regulations issued by SEBI.

c) Channels of communication with the investors

All periodical compliance filings like shareholding pattern, corporate governance report etc. are filed electronically on BSE Listing Centre for BSE Limited and are also placed on the website of the Company.

d) Annual Report

Annual Report containing inter-alia Consolidated and Standalone Financial Statements, Directors' Report, Auditors' Report, and Corporate Governance Report etc. is circulated to the members entitled thereto and softcopy of the same is made available on the Company's website www.pvvinfra.com

6. General shareholder's information

Date, Time and Venue of the 31st Annual General Meeting	Date : September 28, 2026 at 02:30 P.M Venue : Through Audio/Video Conference
Financial Calendar	April 01 2025 to March 31 2026
Date of Book Closure	September 21, 2026 to September 28, 2026 (both days inclusive)
Dividend Payment Date	The Board of Directors have not recommended any dividend for the FY 2025-26
Listing on Stock Exchanges	BSE Ltd
Scrip/Stock Code	536659
ISIN Number for NSDL&CDSL	INE428B01021

Market price data

Month	High(Rs.)	Low(Rs.)
April 2025	5.40	4.06
May 2025	5.27	4.52
June 2025	6.07	4.85
July 2025	5.27	4.7
August 2025	6.85	5
September 2025	8.64	4.12
October 2025	5.46	3.8
November 2025	5.1	3.44
December 2025	5.7	2.89
January 2026	5.43	4.67

February 2026	5.7	4.67
March 2026	4.96	3.7

Dematerialisation & Liquidity of shares

Trading in Company's shares is permitted only in dematerialized form for all investors. The ISIN allotted to the Company's scrip is INE428B01021 in BSE. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form.

Registrar & Transfer agents

M/s. Aarthi Consultants Private Limited
1-2-285, Domalguda, Hyderabad -500029.
Tel:(040)27642217/27638111
Fax: (040) 27632184
Email: info@aarthiconsultants.com
SEBI Registration Number - INR000000379

Share Transfer System

SEBI, effective April 01, 2019, barred physical transfer of shares of listed companies and mandated transfers only through demat. However, investors are not barred from holding shares in physical form. We request shareholders whose shares are in physical mode to dematerialize their shares. Shareholders holding shares in dematerialized mode have been requested to register their email address, bank account details and mobile number with their depository participants. Those holding shares in physical mode have been requested to furnish PAN, nomination, contact details, bank account details and specimen signature for their corresponding folios. Shareholders may contact the RTA.

However the shareholders are not barred from the holding the shares in physical form.

Postal Ballot

During the year, the Company did not pass any special resolution through postal ballot.

Address for Correspondence

Sl. No	Shareholders Correspondence for	Address
1	Transfer/ Dematerialization/ Consolidation/ Split of shares, Issue of Duplicate Share Certificates, Non- receipt of dividend/ Bonus shares, etc., change of address of Members and Beneficial Owners and any other query relating to the shares of the Company.	**M/s. Aarthi Consultants Pvt Ltd** 1-2-285, Domalguda, Hyderabad -500029. Tel:(040)27642217/27638111 Fax: (040) 27632184 Email: info@aarthiconsultants.com SEBI Registration Number - INR000000379
2	Investor Correspondence / Queries on Annual Report, Revalidation of Dividend Warrants, Sub-Division, etc.	**PVV Infra Limited** Reg. Office: Plot No. 42, D.No. 54-28/3-5, Opp: Gurudwara, Behind OBC Bank Gurunanak Colony, Vijayawada Krishna AP 520008

		Corporate Office: 501, 05th Floor, My Home Tycoon, Lifestyle Building, Begumpet, Hyderabad - 500016 Website: www.pvvinfra.com E-mail: info@pvvinfra.com Phone: +91 8790814671

7. Other Disclosures

a. **Disclosures on materially significant related party transactions that may have potential conflict with the interests of listed entity at large;**

Besides the transactions mentioned elsewhere in the Annual Report, there were no materially significant related party transactions during the year conflicting with the interest of the Company.

b. **Details of non-compliance by the listed entity, penalties, structures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years; None**

c. **Details of establishment of vigil mechanism, whistle blower policy, and affirmation that no personnel has been denied access to the audit committee;**

Pursuant to Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of the SEBI Listing regulations, 2015, the Company has formulated Whistle Blower Policy for vigil mechanism for Directors and employees to report to the management about the unethical behaviour, fraud or violation of Company's code of conduct. The mechanism provides for adequate safeguards against victimization of employees and Directors who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in exceptional cases. None of the personnel of the Company has been denied access to the Audit Committee. The policy is available on the Company website, www.pvvinfra.com During the financial year under review, none of the Complaint has received.

d. **Web link where policy for determining 'material' subsidiaries is disclosed;**

The policy for determining 'material' subsidiaries is available on the website of the Company www.pvvinfra.com

e. **Web link where policy on dealing with related party transactions;**

The policy on dealing with related party transactions is available on the website of the Company www.pvvinfra.com

f. **Disclosure of commodity price risks and commodity hedging activities:**

Not applicable

g. **As on March 31, 2026, the Company has complied with the requirements of the Schedule V Corporate Governance report sub- paras (2) to (10) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

h. **Outstanding GDR's / ADR's / Warrant or any convertible instruments, conversion date and likely impact on Equity.**

As on March 31, 2026, there were Nil outstanding warrants to be convertible into equity shares. The Company has not issued any GDRs/ ADRs or any other convertible instruments.

8. Details of compliance with mandatory requirements and adoption of Discretionary Requirements

The Company has complied with all the mandatory requirements of Corporate Governance as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Adoption of non- mandatory requirements pursuant to SEBI (LODR), 2015 is being reviewed by the Board from time to time.

9. As on March 31, 2026, the disclosures of the compliance with Corporate Governance requirements specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 are as follows:

Regulation	Particulars of Regulation	Compliance Status (Yes/No)
17	Board of Directors	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stake Holders Relationship Committee	Yes
21	Risk Management Committee	NA
22	Vigil Mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirement with respect of Subsidiary of Listed entity	Yes
25	Obligation with respect to Independent Director	Yes
26	Obligation with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirement	Yes
46(2)(b)to(i)	Website	Yes

10. Code of Conduct

The Company has in place a comprehensive Code of Conduct applicable to all the employees and Non-executive Directors including Independent Directors. The Code is applicable to Non-executive Directors including Independent Directors to such extent as may be applicable to them depending on their roles and responsibilities. The Code gives guidance and support needed for ethical conduct of business and compliance of law. A copy of the Code has been posted on the Company's website.

11. MD and CFO Certification

In In terms of requirements of clause 17(8) of SEBI (LODR) Regulations, 2015, the Wholetime Director and the Chief Financial Officer have furnished certificate to the Board in the prescribed format for the year ended 31st March 2026, which is annexed to this report.

12. Disclosure with respect to Demat suspense account/ unclaimed suspense account

There are no shares transferred or pending to be transferred to the Demat suspense account/unclaimed suspense account.

13. Proceeds from public issues, rights issues, preferential issues, etc.

During the year under review, the Company has not issued and allotted any share warrants.

During the year ended March 31, 2026, the company has not allotted any equity shares by way of conversion of share warrants.

14. The Company has adopted the policy on dissemination of information on the material events to stock exchanges in accordance with the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The said policy is available on the website of the Company www.pvvinfra.com

15. The Company has adopted the policy on preservation of documents in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Documents Preservation Policy is available on the website of the Company: www.pvvinfra.com

16. Company's Policy on prevention of insider trading

Pursuant to the requirements of SEBI (Prohibition of Insider Trading) Regulations, 2015, and in continuation with your Company's efforts to enhance the standards of corporate governance in the Company, and to strictly monitor and prevent insider trading within the company, your company has in place a Code of Conduct which is approved by the Board.

The Company Secretary of the Company is acting as Compliance Officer for the said purpose. The code is applicable to all such employees, officers, Directors and Promoters of the Company who are expected to have access to the unpublished price sensitive information relating to the Company and the same is being implemented as a self-regulatory mechanism. The code has been circulated to all the members of the Board and Senior Management and others concerned the compliance of the same has been affirmed by them.

17. Risk Management

During the year, the risk assessment parameters were reviewed and modified. The audit committee reviewed the element of risks and the steps taken to mitigate the risks. In the opinion of the Board, there are no major elements of risk which have the potential of threatening the existence of the Company.

The audit committee provides the framework of Risk Management by describing mechanisms for the proactive identification and prioritization of risks based on the scanning of the external environment and continuous monitoring of internal risk factors.

Analysis of the risks identified is carried out by way of focused discussion at the meetings of the Board. The robust governance structure has also helped in the integration of the Enterprise Risk Management process with the Company's strategy and planning processes where emerging risks are used as inputs in the strategy and planning process. Identified risks are used as one of the key inputs in the strategy and business plan.

18. Complaints pertaining to Sexual Harassment

The details pertaining to the complaints on sexual harassment has been mentioned elsewhere in the Board Report.

19. Details of Fees paid to the Statutory Auditors

The details of the total fees for all the services paid by the Company to the statutory auditors is: Rs 2,00,000/-.

20. Distribution of Shareholding as on 31st March, 2026

Sl No	Category	Holders	Holders %	No. of Shares	% to Equity
1	1- 5000	22161	76.23	5063421	2.37
2	5001 -10000	2502	8.61	3990699	1.87
3	10001 - 20000	1805	6.21	5433237	2.54
4	20001 - 30000	807	2.78	4021572	1.88
5	30001 - 40000	329	1.13	2379541	1.11
6	40001- 50000	387	1.33	3684438	1.72
7	50001-100000	493	1.7	7457492	3.49
8	100001 & Above	588	2.02	181742216	85.02
	Total	29072	100	213772616	100

21. Shareholding Pattern as on 31st March, 2026:

S. No	Category	No.of shares held	Percentage of shareholding
A	Promoter and Promoter group		
1.	Indian		
i)	Individuals/Hindu undivided Family	1377612	0.64
ii)	Bodies Corporate	44571428	20.85
2.	Foreign		
	Individual	-	-
	Sub-Total A	**45949040**	**21.49**
B	Public Shareholding		
1.	Institutions (Foreign)		
2.	Individuals (Residents)	94971177	44.43
3.	Non Resident Indians	4982719	2.33
4.	Bodies Corporates	67869680	31.75
5.	Clearing Members		
	Sub Total B	**167823576**	**78.51**
	Grand Total (A+B)	**213772616**	**100**

22. Dematerialisation & Liquidity of shares:

99.99% of the Company's paid-up equity share capital has been dematerialized as on 31st March, 2026. Shares of the Company are traded compulsorily in dematerialised form and are available for trading through both the depositories i.e. CDSL and NSDL. The demat security code (ISIN) of the equity shares is INE428B01021.

Particulars	No. of Shares	% Share Capital
NSDL	32055360	14.99507
CDSL	181717256	85.00493
TOTAL	213772616	100.00

MD & CFO CERTIFICATION TO THE BOARD

Pursuant to Regulation 17(8) of SEBI (LODR), Regulations, 2015

We hereby certify that:

a) We have reviewed consolidated and standalone financial statements and the cash flow statement for the financial year ended March 31, 2026 and that these statements;

   i. do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and

   ii. together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b) There are no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's code of Business conduct and Ethics.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.

d) We have disclosed, wherever applicable to the Auditors and the Audit Committee:

   i. That there were no deficiencies in the design or operations of Internal Controls that could adversely affect the company's ability to record, process, summarize and report financial data including any corrective actions;

   ii. That there are no material weaknesses in the internal controls over financial reporting;

   iii. That there are no significant changes in internal control over financial reporting during the year;

   iv. All significant changes in the accounting policies during the year, if any, and that the same have been disclosed in the notes of the financial statements; and

   v. That there are no instances of significant fraud of which we have become aware of and involvement therein of the management or an employee having a significant role in the company's internal control system over financial reporting.

For PVV Infra Limited

Date: 01-09-2026
Place: Hyderabad

Sd/-
Gadde Rama Krishna
Wholetime Director
(DIN: 11657343)

DECLARATION ON CODE OF CONDUCT

This is to confirm that the Board has laid down a code of conduct for all the Board members and Senior Management Personnel of the Company. The Code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the financial year ended on March 31, 2026 as envisaged in the chapter IV of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For Pvv Infra Limited

Date: 01-09-2026
Place: Hyderabad

Sd/-
Gadde Rama Krishna
Wholetime Director
(DIN: 11657343)

To
The Members
M/s. PVV Infra Limited

CERTIFICATE ON CORPORATE GOVERNANCE

We have examined the compliance of conditions of corporate governance by M/s. PVV Infra Limited (“the Company”), for the year ended March 31, 2026, as per the relevant provisions of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

The compliance of conditions of corporate governance is the responsibility of the management. Our examination was limited to review of procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance as stipulated. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to our explanations of the relevant records and the explanations given to us by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned Listing Regulations.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Vinay Babu Gade

Place: Hyderabad
Date: 01/09/2026

Sd/-
Vinay Babu Gade
Practicing Company Secretary
FCS: A20592, CP No.: 20707
UDIN: A020592H001331781

Flat No.103, H.No.2-2-1105/35&37, Reliance Avan' s Arena, Tilak Nagar, Hyderabad-500044, Telangana
E - Mail: smvandcohyd@gmail.com, cavamshi.rottela@gmail.com, Mobile : 9966004380

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report on the quarterly and year to date audited standalone financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
PVV Infra Limited

Report on the audit of the Standalone Financial Results

Opinion
We have audited the accompanying statement of quarterly and year to date standalone financial results of PVV Infra Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the statement:

is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income/(loss) and other financial information for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing ("SAS") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors Responsibilities for the Standalone Financial Results
The statement has been prepared on the basis of the audited standalone annual financial statements.
The Company's Management and Board of Directors of the Company are responsible for the preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive profit/(loss) of the company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records,

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relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results
Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(1) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

d) Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e) Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For SMV & CO
Chartered Accountants
FRN : 015630S

R. Vamsi Krishna
Proprietor
M.No.229292
UDIN: 25229292ADMN8E9396

Place: HYDERABAD
Date: 29.05.2026

PVV INFRA LIMITED

BALANCE SHEET AS ON 31ST MARCH, 2026

		Particulars	Note	Figures as at the end of Rs.	Figures as at the end of Rs.
A		**ASSETS**			
	1	**Non-current assets**			
		(i) Property, Plant and Equipment	8	32,79,89,819	23,75,61,060
		(ii) Intangible assets			-
		(iii) Capital Work in progress		7,26,66,021	4,70,00,000
		(iv) Intangible Assets under Development		-	-
		(b) Non-current investments	9	2,04,000.00	2,07,000
		(c) Deferred Tax Assets			
		(d) Long term loans and Advances	13	27,66,42,359	
		(e) Other Non Current Assets			
	2	**Current assets**			
		(a) Current Investments	16	10,000.00	
		(b) Inventories	10	2,12,691.00	20,61,210
		(c) Trade receivables	12	35,37,56,713.20	30,62,90,303
		(d) Cash and cash equivalents	11	6,35,785.00	12,58,403
		(e) Short-term loans and advances	14	10,26,86,019.00	27,83,56,825
		(f) Other Current Assets	15	30,621.00	1,12,01,573
		TOTAL		**1,13,48,34,028**	**88,39,36,374**
B		**EQUITY AND LIABILITIES**			
	1	**Shareholders' funds**			
		(a) Share capital	1	69,88,72,015	57,55,41,660
		(b) Reserves and surplus	2	7,95,26,259	80,93,775
		(b) Money Received against share warrents			
	2	**Share application money pending allotments**			
	3	**Non-current liabilities**			
		(a) Long-term borrowings	3	3,30,97,311	5,40,51,919
		(b) Deferred tax liabilities (net)			2,50,685
		(c) Other Long Term Liabilities			-
		(d) Long term provision			-
	4	**Current liabilities**			
		(a) Short Term Borrowings	4	2,59,09,500	-
		(b) Trade payables	5	27,35,91,316	22,62,15,205
		(A) total outstanding dues of micro enterprises and small enterprises			
		(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	
		(c) Other current liabilities	6	-	
		(d) Short-term provisions	7	2,38,37,627	1,97,83,130
		TOTAL		**1,13,48,34,028**	**88,39,36,374**

See accompanying notes forming part of the financial statements

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		
Mem No: 229292		
Place: Hyderabad	**Director**	**Director**
Date: 30-05-2026	**DIN: 11657343**	**DIN: 02131011**
UDIN ::26229292ADMNBE9396		

PVV INFRA LIMITED

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st March, 2026

	Particulars	Note No.	Figures for the current reporting period	Figures as at the end of previous reporting Period
			Rs.	Rs.
I	Revenue from operations (gross)	17	56,35,31,380	39,84,75,351
	Less: Excise Duty		-	-
	Revenue from operations (net)		**56,35,31,380**	**39,84,75,351**
II	Other Income	18	-	1,33,58,943
III	**Total Income (I+II)**		**56,35,31,380**	**41,18,34,294**
IV	**Expenses**			
	(a) Direct Cost	19	42,29,70,348	30,66,37,606
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress	20	-	-
	(d) Employee benefits expenses	21	2,66,15,000	1,18,08,000
	(e) Finance costs	22	56,316	14,667
	(f) Depreciation and amortisation expenses		-	-
	(g) Other expenses	23	2,98,51,500	2,88,59,818
	Total Expenses		**47,94,93,164**	**34,73,20,091**
V	**Profit before exceptional and extraordinary iteam and tax**		**8,40,38,216**	**6,45,14,203**
VI	**Exceptional Iteams**		-	-
VII	**Profit before extraordinary iteam and tax**		8,40,38,216	6,45,14,203
VIII	**Extraordinary Iteams**		-	-
IX	**Profit before Tax**		8,40,38,216	6,45,14,203
X	**Tax Expense:**			
	(a) Current tax expense		1,26,05,732	96,77,130
	(b) Deferred tax			
XI	**Profit / (Loss) for the period from continuing operations**		7,14,32,484	5,48,37,073
XII	**Profit / (Loss) from discontinuing operations**		-	-
XIII	**Tax from discontinuing operations**		-	-
XIV	**Profit/ (Loss) from discontinuing operations**		-	-
XV	**Profit / (Loss) for the Period**		**7,14,32,484**	**5,48,37,073**
XVI	**Earning per equity share:**			
	(1) Basic		**0.58**	**0.95**
	(2) Diluted		**0.58**	**0.95**

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA **Proprietor**	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Mem No: 229292	**Director**	**Director**
Place: Hyderabad	**DIN: 11657343**	**DIN: 02131011**
Date: 30-05-2026		
UDIN ::26229292ADMNBE9396		

PVV INFRA LIMITED			
Standalone Cash Flow Statement			
			Amount in (Lakhs)
	Particulars	**As at 31 March 2026 (Audited)**	**As at 31 March 2025 (Audited)**
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1	**Statement of cash flows**		
	Whether cash flow statement is applicable on company	yes	yes
	Cash flows from used in operating activities		
	Profit before tax	840.75	96.77
2	**Adjustments for reconcile profit (loss)**		
	Adjustments for finance costs		285.67
	Adjustments for decrease (increase) in inventories	18.48	-1159.57
	Adjustments for decrease (increase) in trade receivables, current	-474.66	
	Adjustments for decrease (increase) in trade receivables, non-current		0.28
	Adjustments for decrease (increase) in other current assets	111.82	
	Adjustments for decrease (increase) in other non-current assets		
	Adjustments for other financial assets, non-current		-201.53
	Adjustments for other financial assets, current	1754.20	
	Adjustments for other bank balances		543.02
	Adjustments for increase (decrease) in trade payables, current	473.76	
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	259.09	
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense		
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
	Adjustments for provisions, current	40.54	88.50
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current	259.09	
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items	514.32	-2708.85
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	Total adjustments for reconcile profit (loss)	2697.55	
	Net cash flows from (used in) operations	3538.30	-2507.90
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	3538.30	-2507.90
3	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses		
	Cash flows used in obtaining control of subsidiaries or other businesses		
	Other cash receipts from sales of equity or debt instruments of other entities		
	Other cash payments to acquire equity or debt instruments of other entities		
	Other cash receipts from sales of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships		
	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment	915.18	-728.81
	Proceeds from sales of investment property		-2.07
	Purchase of investment property		
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		

	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets		
	Purchase of other long-term assets	256.69	
	Cash advances and loans made to other parties		
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap contracts		
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
	Dividends received		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash	-3396.42	
	Net cash flows from (used in) investing activities	-4568.29	-730.88
4	**Cash flows from used in financing activities**		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares	1233.30	3457.24
	Proceeds from issuing other equity instruments		-50.00
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings		
	Repayments of borrowings	209.54	-274.95
	Payments of lease liabilities		
	Dividends paid		107.53
	Interest paid		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	1023.76	3239.89
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-6.23	1.04
5	**Effect of exchange rate changes on cash and cash equivalents**		
	Effect of exchange rate changes on cash and cash equivalents	0.00	
	Net increase (decrease) in cash and cash equivalents	-6.23	1.04
	Cash and cash equivalents cash flow statement at beginning of period	12.58	11.54
	Cash and cash equivalents cash flow statement at end of period	6.35	12.57

In terms of our report attached.
FOR SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05.2026
UDIN 26229292ADMNBE9396

FOR PVV INFRA LIMITED

Gadde Rama Krishna
Director
DIN: 11657343

Sunil Jagtap
Director
DIN: 02131011

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 31st March 2026		Figures as at the end of Previous reporting period 31st March 2025	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised	24,00,00,000.00	1,20,00,00,000.00	6,00,00,000.00	60,00,00,000.00
Equity shares of Rs.5/- each with voting rights	24,00,00,000.00	1,20,00,00,000.00	6,00,00,000.00	60,00,00,000.00
(b) Issued, Subscribed and Paid up	**21,37,72,616.00**	69,88,72,015.00	5,75,54,166.00	57,55,41,660.00
No of fully paid up Equity shares Rs.5/- held	11,51,08,332.00	57,55,41,660.00	5,75,54,166.00	57,55,41,660.00
No of partly paid up Equity shares Rs.1.25/- held	9,86,64,284.00	12,33,30,355.00		
Total	**21,37,72,616.00**	**69,88,72,015.00**	**5,75,54,166.00**	**57,55,41,660.00**

areholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
				-
TOTAL	-	-	0	-

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	2,40,00,000.00	20.85	
2	PVV SATYANARAYANA	13,77,612.00	0.64	
TOTAL	-	**2,53,77,612.00**	**21.49**	-

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PINNAMANENI ESTATES PRIVATE LIMITED	1,20,00,000.00	20.85	
2	PVV SATYANARAYANA	6,88,806.00	1.20	
TOTAL	-	**1,26,88,806.00**	**22.05**	-

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 beiginning of the current reporting periuod	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
57,55,41,660.00	0	0	12,33,30,355.00	69,88,72,015.00

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 periuod	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
22,98,18,010.00	-	-	34,57,23,650.00	57,55,41,660.00

In terms of our report attached.

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

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::2622929292ADMNBE9396

FOR PVV INFRA LIMITED

GADDE RAMA KRISH **SUNIL JAGDAP**

Director DIN: 11657343

Director **DIN: 02131011**

PVV INFRA LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures for the current	Figures as at the end of previous
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	17,96,62,000.00
Less Capitilaztion os Security Premium Closing Balance		(17,96,62,000.00)
Closing balance		-
(B) General Serve		
Opening balance		1,90,88,495.00
Reserve & surplus	-	
Less Capitilaztion os Security Premium Closing Balance		(1,90,88,495.00)
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	80,93,775.00	8,02,29,857.00
Add: Profit / (Loss) for the year	7,14,32,483.60	5,48,37,073.00
Less:Capitalizationnof Profit / Loss		12,69,73,155.00
Less:- Loss Due to Change in Rate of Depriciation as per Company Act		
Share Application Money		
Closing balance	**7,95,26,258.60**	**80,93,775.00**
Total	**7,95,26,258.60**	**80,93,775.00**

Note 3 LONG TERM BORROWINGS

Particulars	Figures for the current	Figures as at the end of previous
	Rs.	Rs.
UNSECURED LOANS		
Unsecured Looans	48,78,211.00	-
GKML Software Technologies Private Limited	1,59,58,000.00	1,83,46,815.00
Kotvak Logistics LLP	39,69,100.00	10,96,000.00
Pinnamaneni Estates Private Limited		2,10,400.00
Pnrk & Sons LLP		31,22,000.00
Sabriya Fisheries LLP	31,22,000.00	1,60,27,000.00
Titan Intech Limited		1,46,69,704.00
Aurore developers pvt ltd - L	23,80,000.00	-
Vakkal enterprise	2,00,000.00	-
Kottala software llp	6,21,000.00	-
Sunkesula infra llp	3,14,000.00	-
JHR Infotech pvt ltd	6,50,000.00	-
Siteman infra pvt ltd	10,00,000.00	
Others	5,000.00	5,80,000.00
TOTAL	**3,30,97,311.00**	**5,40,51,919.00**

Note 4 SHORT TERM BORROWINGS

Particulars	Figures for the current Rs.	Figures as at the end of previous Rs.
Unsecured loans	11,06,500.00	
From other parties or unsecured loans	-	
Nadem township pvt ltd	83,00,000.00	
Meowstic Tech servoices pvt ltd	68,25,000.00	
Pixel matrix it pvt ltd	19,00,000.00	
Mani software technologies pvt ltd	1,60,000.00	
Haindevi properties pvt ltd	1,00,000.00	
Misthe Avenues pvt ltd	13,96,000.00	
Pvv Housing -L	3,50,000.00	
Single point consultancy pvt ltd	12,00,000.00	
Zithin townships private limited	2,72,000.00	
Eiravathi properties pvt ltd	36,50,000.00	
Sunkesula Infra LLP	6,50,000.00	
TOTAL	**2,59,09,500.00**	**-**

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures for the current Rs.	Figures as at the end of previous Rs.
	-	-
Others	-	-
Deffered tax liabilities (net)		2,50,685.00
Total	**-**	**2,50,685.00**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures for the current Rs.	Figures as at the end of previous Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable		1,50,000.00
Salary Payable	-	1,00,000.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	96,77,130.45	54,51,761.00
Provision for Income Tax(Current Years)	1,26,05,732.40	96,77,131.00
TDS Payable		37,000.00
(c) Provision - Others		
Power Payable		43,37,238.00
Telephone Exp. Payable		-
GST Payable		
Other Payables	11,77,896.00	
GST Payables	3,76,868.00	
Audit Fees Payable		30,000.00
Total	**2,38,37,626.85**	**1,97,83,130.00**

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		
Mem No: 229292	**Director**	**Director**
Place: Hyderabad	**DIN: 11657343**	**DIN: 02131011**
Date: 30-05-2026		
UDIN ::26229292ADMNBE9396		

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	27,35,91,316.22				27,35,91,316.22
Total					27,35,91,316.22

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	22,62,15,205.00	-	-	-	22,62,15,205.00
Total					22,62,15,205.00

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	35,37,56,713.20					35,37,56,713.20

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	30,62,90,303.00					30,62,90,303.00

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
PVV Evetech Private Limited	51,000.00	51,000.00
PVV Solar Power Private Limited	51,000.00	51,000.00
PVV Steel Traders Private Limited	51,000.00	51,000.00
PVV Housing Private Limited	51,000.00	51,000.00
		3,000.00
Total	**2,04,000.00**	**2,07,000.00**

Note 10 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	2,12,691.00	20,61,210.00
Raw Material (including Packing Material)	-	-
Total	**2,12,691.00**	**20,61,210.00**

Note 11 CASH AND CASH EQUIVALENTS

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Bank Balance	4,71,292.00	9,17,847.00
B) Cash In Hand	1,64,493.00	3,40,556.00
Total	**6,35,785.00**	**12,58,403.00**

Note 13 LONG TERM LOANS AND ADVANCES

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loans & Advances related parties	25,12,81,209.00	-
Dywesh Capitals LLP	36,60,000.00	
Grai Constructions LLP	35,000.00	
Innopack abpackaging pvt ltd	21,00,000.00	
Kottala infra llp	6,90,000.00	
Asamsetti software pvt ltd	74,33,999.00	
Kunderu constructions (opc) pvt ltd	1,05,000.00	
pnrk & sons LLP	1,20,000.00	
Sepcl Engineering	2,86,100.00	
Pvv agro	11,47,000.00	
URJA Gopal Limited	63,74,000.00	
Others	34,10,051.00	
Total	**27,66,42,359.00**	**-**

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loans & Advances related parties	7,68,30,586.00	27,25,14,028.00
Omnocap Partnership llp	29,80,533.00	
PVV Solar pvt ltd	19,53,000.00	
Chausa technologies pvt ltd	50,000.00	
Racehorse software pvt ltd	60,20,000.00	
Saachi townships pvt ltd	37,50,000.00	
Skylee text tiles pvt td	22,10,900.00	
Verlifly tech services pvt ltd	70,41,000.00	
Yotoa consultancy pvt ltd	18,50,000.00	
GST INPUT		43,42,302.00
TCS Input F.Y 2023-24		1,47,981.00
TDS Receivable P.Y		13,23,985.00
TDS Receivable A.Y 2024-25		28,529.00
(b) Others (specify nature).		
Total	**10,26,86,019.00**	**27,83,56,825.00**

Note 15 OTHER CURRENT ASSETS

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	1.00	1,12,01,572.00
C) Others	3,000.00	1.00
D)TDS Receivable	27,620.00	
Total	**30,621.00**	**1,12,01,573.00**

Note 16 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
	-	-
Other - Northeaset	10,000.00	-
Total	**10,000.00**	**-**

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		
Mem No: 229292	**Director**	**Director**
Place: Hyderabad	**DIN: 11657343**	**DIN: 02131011**
Date: 30-05-2026		
UDIN ::26229292ADMNBE9396		

Note - 8

PVV INFRA LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31th MARCH 2026

PARTICULARS	RATE OF DEPRI-CIATION	GROSS ------- BLOCK				DEPRECIATION		NET -- BLOCK	
		AS ON 01-04-2025	ADDITIONS Before 01.04.2025	ADDITIONS After 30.09.2025	AS ON 31.03.2026	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2026	AS ON 31.03.2025
LAND	0.00%	23,75,61,060.00	-	9,04,28,759.00	32,79,89,819.00		-	32,79,89,819.00	23,75,61,060.00
FURNITURE & FITTINGS	0.00%	-	-	-	-		-	-	-
PLANT & MACHINERY	0.00%	-	-	-	-		-	-	-
ELECTRONIC WEIGHING	0.00%	-	-	-	-		-	-	-
BUILDING	0.00%	-	-	-	-		-	-	-
COMPUTER	0.00%	-	-	-	-		-	-	-
CAR	0.00%	-	-	-	-		-	-	-
TOTAL		**23,75,61,060.00**	**-**	**9,04,28,759.00**	**32,79,89,819.00**	**-**	**-**	**32,79,89,819.00**	**23,75,61,060.00**
PREVIOUS YEAR									

As per our report of even date attached
For SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::UDYAM-TS-02-0150820

Note - 8

PVV INFRA LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31st MARCH 2025

PARTICULARS	RATE OF DEPRI-CIATION	GROSS ------- BLOCK				DEPRECIATION		NET -- BLOCK	
		AS ON 01-04-2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	AS ON 31.03.2025	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2024
LAND	0.00%	16,46,71,440.00	7,28,89,620.00	-	-		-	23,75,61,060.00	16,46,71,440.00
FURNITURE & FITTINGS	0.00%	8,571.00	-	-	8,571.00		-	-	8,571.00
PLANT & MACHINERY	0.00%	-	-	-	-		-	-	-
ELECTRONIC WEIGHING	0.00%	-	-	-	-		-	-	-
BUILDING	0.00%	-	-	-	-		-	-	-
COMPUTER	0.00%	-	-	-	-		-	-	-
CAR	0.00%	-	-	-	-		-	-	-
TOTAL		**16,46,80,011.00**	**7,28,89,620.00**	**-**	**8,571.00**	**-**	**-**	**23,75,61,060.00**	**16,46,80,011.00**

PREVIOUS YEAR
As per our report of even date attached
For SMV & Co
Chartered Accountants
Reg.No: (015630S)

FOR PVV INFRA LIMITED

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::26229292ADMNBE9396

GADDE RAMA KRISHNA	**SUNIL JAGDAP**
Director	**Director**
DIN: 11657343	**DIN: 02131011**

Note 17 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting	Figures as at the end of previous
		Rs.
Reveue from steel Trading Operations	11,92,68,383.00	12,71,23,581.00
Reveue from Agriculture Services	44,42,62,997.00	27,13,51,770.00
Total - Sales	**56,35,31,380.00**	**39,84,75,351.00**

Note 18 OTHER INCOME

Particulars	Figures for the current reporting	Figures as at the end of previous
	Rs.	Rs.
Other Income		1,33,58,943.00
Total	**-**	**1,33,58,943.00**

Note 19 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting	Figures as at the end of previous
	Rs.	Rs.
Opening stock	**20,61,210.00**	**3,06,28,330.00**
Add: Purchases		
Domestic Agriculture	30,13,00,320.00	18,05,84,000.00
Domestic	11,98,21,509.00	9,74,86,486.00
	42,11,21,829.00	**27,80,70,486.00**
Less: Closing stock	2,12,691.00	20,61,210.00
Cost of material consumed	**42,29,70,348.00**	**30,66,37,606.00**

Note 20 CHANGE IN INVETORIES

Particulars	Figures as at the end of current	Figures as at the end of previous
	Rs.	Rs.
Inventories at the end of the year:		
Inventories at the beginning of the year:		

Note 21 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting	Figures as at the end of previous
	Rs.	Rs.
Salaries and wages	2,66,15,000.00	1,18,08,000.00
ESI Employees Contribution	-	-
Staff Welfare	-	-
Bonus	-	-
Total	**2,66,15,000.00**	**1,18,08,000.00**

Note 22 FINANCE COST

Particulars	Figures for the current reporting	Figures as at the end of previous
	Rs.	Rs.
Bank Charges	3,658.00	14,667.00
Interest on Unsecured loan	52,658.00	-
Bank Interest	-	-
Total	**56,316.00**	**14,667.00**

In terms of our report attached.
For SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::26229292ADMNBE9396

Note 23 OTHER EXPENSES

Particulars	Figures for the current reporting Rs.	Figures as at the end of previous Rs.
Direct Expenses	**403145**	
Crain Charges		**28853**
Fright charges		**191046**
Loading & Unloading charges		**59969**
Transportation charges - Interstate		**101671**
Transportation charges - RCM		**2500**
Aarthi Consultants pvt ltd	0	398019
Accounts writeoff	359416	563
Brokerage & commision	6308	
Audit Expenses	273000	228704
Business promotion		5000
Labour charges	1403	
CGST Late fees	50	
Interest on late payment of Tds	2617	6256
Mobile Recharge	6355	1749
Sgst late fees	50	
Interest on late payment (p)	6259782	11612496
Interest on late payment of Tds	2617	
Other expenses	117069.7	4440666
Rent paid	13500000	
Secretarial and complaince expenses	13691.3	
Commodities charges	9990	
Advertisement Expenses	291727	
SEBI Charges	50000	
ROC Filling fees	4503630	
Software submisstion charges	13985	
Stamp duty charges	49323	
Professional charges certification	15000	
Advertisement Expenses		
Professtional charges	350000	
Processing fees NSDL/BSE/ROC	288200	
Processing fees	55586	
Repair & Maintainance		25875
Printing & stationary		50389
Issue fees	2081260	
Listing fees	1185900	
Professtional charges		100000
Rates & taxes		230373
Electricity charges		127864
Office Maintainance		9474176
Advacate fees		43750
Cloud Expenses		15000
Computer Repair		36865
Courier Expenses		250
Food Expenses		3833
Mumbai Expenses		54453
Mumbai Expenses@18%		1225424
Repair office Expenses		20750
Repair & Maintainance		625
Staff welfare		3374
Testing charges		4875
Testing charges - without GST		13500
Travelling Expenses	11395	203602
Warehouse Rent		147348
Total (A+B)	**2,98,51,500.00**	**2,88,59,818.00**

In terms of our report attached.

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

FOR PVV INFRA LIMITED

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::26229292ADMNBE9396

GADDE RAMA KRISHNA
Director
DIN: 11657343

SUNIL JAGDAP
Director
DIN: 02131011

S M V&CO

CHARTERED ACCOUNTANTS

Flat No.103, H.No.2-2-1105/35&37, Reliance Avan' s Arena, Tilak Nagar, Hyderabad-500044, Telangana
E - Mail: smvandcohyd@gmail.com, cavamshi.rottela@gmail.com, Mobile : 9966004380

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report on the quarterly and year to date audited consolidated financial results of the company pursuant to Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
THE BOARD OF DIRECTORS
PVV Infra Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of PVV Infra Limited (the "Holding Company") and its subsidiaries (the Holding Company and its Subsidiaries together referred to as the "the Group"), for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to best of our information and according to explanations give to us, the statement:

i. includes the results of the entities as mentioned in ***Annexure I***
ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principle generally accepted in India, of the consolidated net profit and other comprehensive (loss) and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAS") specified under sub-section (10) of Section 143 of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors Responsibilities for the Consolidated Financial Results

The Statement has been prepared from the related audited consolidated annual financial statements.
The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the respective companies and for

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preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Board of Directors of the Holding Company, as aforesaid. In preparing the statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of their respective Companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of their respective Companies,

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAS, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

a) Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statements made by the Board of Directors.

d) Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

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e) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

f) Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

The statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For SMV & CO
Chartered Accountants
FRN : 015630S

R. Vamsi Krishna
Proprietor
M.No.229292
UDIN: 25229292ADMN8E9396

Place: HYDERABAD
Date: 29.05.2026.

Annexure- I

List of entities included in the Independent auditors Report:

Subsidiaries
1) PVV Solar Power Private Limited
2) PVV EVtech Private Limited
3) PVV Steel Traders Private Limited
4) PVV Housing Private Limited

PVV INFRA LIMITED			
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2026			
Particulars	Note No.	Figures as at the end of current reporting period 31st March, 2026 Rs.	Figures as at the end of previous reporting Period 31st March 2025 Rs.
A ASSETS			
1 Non-current assets			
(a **(i) Property, Plant and Equipment**	8	33,45,89,819	23,75,61,060
(ii) Intangible assets			-
(iii) Capital Work in progress		7,22,30,574	4,70,00,000
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	2,04,000	2,07,000
(c) Deferred Tax Assets			
(d) Long term loans and Advances	13	27,92,55,302	
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	16	83,66,081	
(b) Inventories	10	2,12,691	20,61,210
(c) Trade receivables	12	35,43,17,273	30,62,90,303
(d) Cash and cash equivalents	11	13,42,380	17,58,403
(e) Short-term loans and advances	14	14,11,69,196	27,83,56,825
(f) Other Current Assets	15	30,620	1,44,89,822
TOTAL		**1,19,17,17,936**	**88,77,24,623**
B EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	69,88,72,015	57,55,41,660
(b) Reserves and surplus	2	7,95,70,605	80,95,025
(b) Money Received against share warrents			-
2 Share application money pending allotments			-
3 Non-current liabilities			
(a) Long-term borrowings	3	3,55,87,095	5,73,96,919
(b) Deferred tax liabilities (net)			2,50,685
(c) Other Long Term Liabilities			-
(d) Long term provision			-
4 Current liabilities			
(a) Short Term Borrowings	4	8,00,73,422	-
(b) Trade payables	5	27,35,91,316	22,62,15,205
(A) total outstanding dues of micro enterprises and small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and sma		-	
(c) Other current liabilities	6	1,97,395	
(d) Short-term provisions	7	2,38,26,088	2,02,25,129
TOTAL		**1,19,17,17,936**	**88,77,24,623**

See accompanying notes forming part of the financial statements

In terms of our report attached.

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

FOR PVV INFRA LIMITED

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::26229292ADMNBE9396

GADDE RAMA KRISHNA
Director
DIN: 11657343

SUNIL JAGDAP
Director
DIN: 02131011

PVV INFRA LIMITED				
PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2026				
	Particulars	**Note No.**	**Figures for the current reporting period**	**Figures as at the end of previous reporting Period**
			Rs.	**Rs.**
I	Revenue from operations (gross)	17	56,35,31,380	39,84,75,351
	Less: Excise Duty		-	-
	Revenue from operations (net)		**56,35,31,380**	**39,84,75,351**
II	Other Income	18	29,30,001	1,33,58,943
III	**Total Income (I+II)**		**56,64,61,381**	**41,18,34,294**
IV	**Expenses**			
	(a) Direct Cost	19	42,29,70,348	30,66,37,606
	(d) Employee benefits expenses	21	2,68,15,000	1,18,08,000
	(e) Finance costs	22	77,385	14,667
	(f) Depreciation and amortisation expenses		-	-
	(g) Other expenses	23	3,25,09,730	2,88,59,818
	Total Expenses		**48,23,72,463**	**34,73,20,091**
V	**Profit before exceptional and extraordinary iteam and tax**		**8,40,88,918**	**6,45,14,203**
VI	**Exceptional Iteams**		-	-
VII	**Profit before extraordinary iteam and tax**		8,40,88,918	6,45,14,203
VIII	**Extraordinary Iteams**		-	-
IX	**Profit before Tax**		8,40,88,918	6,45,14,203
X	**Tax Expense:**			
	(a) Current tax expense		1,26,13,338	96,77,130
	(b) Deferred tax			
XI	**Profit / (Loss) for the period from continuing operations**		7,14,75,580	5,48,37,073
XII	**Profit / (Loss) from discontinuing operations**		-	-
XIII	**Tax from discontinuing operations**		-	-
XIV	**Profit/ (Loss) from discontinuing operations**		-	-
XV	**Profit / (Loss) for the Period**		**7,14,75,580**	**5,48,37,073**
XVI	**Earning per equity share:**			
	(1) Basic		**0.58**	**0.95**
	(2) Diluted		**0.58**	**0.95**

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		
Mem No: 229292	**Director**	**Director**
Place: Hyderabad	**DIN: 11657343**	**DIN: 02131011**
Date: 30-05-2026		
UDIN ::26229292ADMNBE9396		

PVV INFRA LIMITED

Consolidated Cash Flow Statement

Amount in (Lakhs)

	Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1	**Statement of cash flows**		
	Whether cash flow statement is applicable on company		
	Cash flows from used in operating activities		
	Profit before tax	840.88	645.14
2	**Adjustments for reconcile profit (loss)**		
	Adjustments for finance costs		
	Adjustments for decrease (increase) in inventories	18.48	285.67
	Adjustments for decrease (increase) in trade receivables, current	480.26	-1159.57
	Adjustments for decrease (increase) in trade receivables, non-current		
	Adjustments for decrease (increase) in other current assets	60.93	-0.28
	Adjustments for decrease (increase) in other non-current assets		
	Adjustments for other financial assets, non-current	412.87	
	Adjustments for other financial assets, current		-201.53
	Adjustments for other bank balances		
	Adjustments for increase (decrease) in trade payables, current	473.76	655.55
	Adjustments for increase (decrease) in trade payables, non-current		
	Adjustments for increase (decrease) in other current liabilities	-0.53	
	Adjustments for increase (decrease) in other non-current liabilities		
	Adjustments for depreciation and amortisation expense		
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
	Adjustments for provisions, current	36.00	88.50
	Adjustments for provisions, non-current		
	Adjustments for other financial liabilities, current	791.00	
	Adjustments for other financial liabilities, non-current		
	Adjustments for unrealised foreign exchange losses gains		
	Adjustments for dividend income		
	Adjustments for interest income		
	Adjustments for share-based payments		
	Adjustments for fair value losses (gains)		
	Adjustments for undistributed profits of associates		
	Other adjustments for which cash effects are investing or financing cash flow		
	Other adjustments to reconcile profit (loss)		
	Other adjustments for non-cash items	714.75	-2708.85
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	Total adjustments for reconcile profit (loss)	2987.52	-2395.37
	Net cash flows from (used in) operations	3828.40	
	Dividends received		
	Interest paid		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	3828.40	-2395.37
3	**Cash flows from used in investing activities**		
	Cash flows from losing control of subsidiaries or other businesses		
	Cash flows used in obtaining control of subsidiaries or other businesses		
	Other cash receipts from sales of equity or debt instruments of other entities		
	Other cash payments to acquire equity or debt instruments of other entities		
	Other cash receipts from sales of interests in joint ventures		
	Other cash payments to acquire interests in joint ventures		
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships		

	Proceeds from sales of property, plant and equipment		
	Purchase of property, plant and equipment	970.28	-728.81
	Proceeds from sales of investment property		-2.07
	Purchase of investment property	252.30	
	Proceeds from sales of intangible assets		
	Purchase of intangible assets		
	Proceeds from sales of intangible assets under development		
	Purchase of intangible assets under development		
	Proceeds from sales of goodwill		
	Purchase of goodwill		
	Proceeds from biological assets other than bearer plants		
	Purchase of biological assets other than bearer plants		
	Proceeds from government grants		
	Proceeds from sales of other long-term assets		
	Purchase of other long-term assets		
	Cash advances and loans made to other parties	1892.55	
	Cash receipts from repayment of advances and loans made to other parties		
	Cash payments for future contracts, forward contracts, option contracts and swap contracts		
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts		
	Dividends received		
	Interest received		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash	-1732.64	
	Net cash flows from (used in) investing activities	-4847.77	-730.88
4	**Cash flows from used in financing activities**		
	Proceeds from changes in ownership interests in subsidiaries		
	Payments from changes in ownership interests in subsidiaries		
	Proceeds from issuing shares	1233.30	3457.24
	Proceeds from issuing other equity instruments		-50.00
	Payments to acquire or redeem entity's shares		
	Payments of other equity instruments		
	Proceeds from exercise of stock options		
	Proceeds from issuing debentures notes bonds etc		
	Proceeds from borrowings		
	Repayments of borrowings	218.09	-274.95
	Payments of lease liabilities		
	Dividends paid		
	Interest paid		
	Income taxes paid (refund)		
	Other inflows (outflows) of cash		
	Net cash flows from (used in) financing activities	1015.21	3132.29
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4.16	6.04
5	**Effect of exchange rate changes on cash and cash equivalents**		
	Effect of exchange rate changes on cash and cash equivalents	0.00	
	Net increase (decrease) in cash and cash equivalents	-4.16	6.04
	Cash and cash equivalents cash flow statement at beginning of period	17.58	11.54
	Cash and cash equivalents cash flow statement at end of period	13.42	17.58

In terms of our report attached.
FOR SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05.2026
UDIN : 26229292ADMNBE9396

FOR PVV INFRA LIMITED

Gadde Rama Krishna
Director
DIN: 11657343

Sunil Jagtap
Director
DIN: 02131011

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 31st March, 2026		Figures as at the end of Previous reporting period 31st March 2025	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised	24,00,00,000.00	1,20,00,00,000.00	6,00,00,000.00	60,00,00,000.00
Equity shares of Rs.5/- each with voting rights	24,00,00,000.00	1,20,00,00,000.00	6,00,00,000.00	60,00,00,000.00
(b) Issued, Subscribed and Paid up	**21,37,72,616.00**	69,88,72,015.00	5,75,54,166.00	57,55,41,660.00
No of fully paid up Equity shares Rs.5/- held	11,51,08,332.00	57,55,41,660.00	5,75,54,166.00	57,55,41,660.00
No of partly paid up Equity shares Rs.1.25/- held	9,86,64,284.00	12,33,30,355.00		
Total	**21,37,72,616.00**	**69,88,72,015.00**	**5,75,54,166.00**	**57,55,41,660.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
				-
				-
TOTAL	-	-	0	-

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	2,40,00,000.00	20.85	
	PVV SATYANARAYANA	13,77,612.00	0.64	

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	PINNAMANENI ESTATES PRIVATE LIMITED	1,20,00,000.00	20.85	
	PVV SATYANARAYANA	6,88,806.00	1.20	

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 beiginning of the current reporting periuod	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
57,55,41,660.00	0	0	12,33,30,355.00	69,88,72,015.00
4,00,000.00				4,00,000.00

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 beiginning of the previous reporting periuod	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
22,98,18,010.00	-	-	34,57,23,650.00	57,55,41,660.00

In terms of our report attached.

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

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::2622929292ADMNBE9396

FOR PVV INFRA LTD

GADDE RAMAKRISHNA	SUNIL JAGDAP
DIRECTOR	DIRECTOR
DIN : 11657343	DIN :02131011

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 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	17,96,62,000
Add		1,00,00,000
Less Capitilaztion os Security Premium Closing Balance		(18,96,62,000)
Closing balance		-
(B) General Serve		
Opening balance		1,90,88,495
Reserve & surplus	-	
Less Capitilaztion os Security Premium Closing Balance		(1,90,88,495)
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	80,95,025	8,02,29,857
Add: Profit / (Loss) for the year	7,14,75,580	5,48,37,073
Less:Capitalizationnof Profit / Loss		12,69,73,155
Less:- Loss Due to Change in Rate of Depriciation as per Company Act 2013		
Add: Profit / (Loss) for the year from the subsidiary companies		1,250
Share Application Money		
Closing balance	**7,95,70,605**	**80,95,025**
Total	**7,95,70,605**	**80,95,025**

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Unsecured Looans		
Other loans and advances (specify nature).(sub.com)	24,89,784.00	
Unsecured Looans	48,78,211.00	
GKML Software Technologies Private Limited	1,59,58,000.00	1,83,46,815.00
Kotvak Logistics LLP	39,69,100.00	10,96,000.00
Pinnamaneni Estates Private Limited		2,10,400.00
Pnrk & Sons LLP		31,22,000.00
Sabriya Fisheries LLP	31,22,000.00	1,60,27,000.00
Titan Intech Limited		1,46,69,704.00
Aurore developers pvt ltd - L	23,80,000.00	
JHR Infotech pvt ltd	6,50,000.00	
Siteman infra pvt ltd	10,00,000.00	
Others	5,000.00	
Kottala software llp	6,21,000.00	
sunkesula infra llp	3,14,000.00	
Vakkal enterprise	2,00,000.00	5,80,000.00
Subsidiary Company Loans		33,45,000.00
TOTAL	**3,55,87,095.00**	**5,73,96,919.00**

Note 4 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
	-	-
Others	-	-
Deffered tax liabilities (net)		-
Total	**-**	**-**

Note 5 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Loans and advances from related parties (sub.com)	5,41,63,922.00	-
Unsecured loans	11,06,500.00	
From other parties or unsecured loans	-	
Nadem township pvt ltd	83,00,000.00	
Meowstic Tech servoices pvt ltd	68,25,000.00	
Pixel matrix it pvt ltd	19,00,000.00	
Mani software technologies pvt ltd	1,60,000.00	
Haindevi properties pvt ltd	1,00,000.00	
Misthe Avenues pvt ltd	13,96,000.00	
Pvv Housing -L	3,50,000.00	
Single point consultancy pvt ltd	12,00,000.00	
Zithin townships private limited	2,72,000.00	
Eiravathi properties pvt ltd	36,50,000.00	
Sunkesula Infra LLP	6,50,000.00	
TOTAL	**8,00,73,422.00**	**-**

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
	-	-
Others	1,97,395.00	-
Deffered tax liabilities (net)		2,50,685.00
Total	**1,97,395.00**	**2,50,685.00**

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable		1,50,000.00
Salary Payable	-	1,00,000.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	96,77,130.45	54,51,761.00
Provision for Income Tax(Current Years)	1,26,13,337.71	96,77,130.45
TDS Payable		37,000.00
(c) Provision - Others		
Power Payable		43,37,238.00
Telephone Exp. Payable		-
Other Payables	11,42,896.00	4,42,000.00
GST Payables	3,76,868.00	
Audit Fees Payable		30,000.00
Others (sub)	15,856.06	
Total	**2,38,26,088.22**	**2,02,25,129.45**

In terms of our report attached.

For SMV & Co	**FOR PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		-
	Director	**Director**
Place: Hyderabad	**DIN : 11657343**	**DIN : 02131011**
Date: 30-05-2026		

PVV INFRA LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
PVV Evetech Private Limited	51,000.00	51,000.00
PVV Solar Power Private Limited	51,000.00	51,000.00
PVV Steel Traders Private Limited	51,000.00	51,000.00
PVV Housing Private Limited	51,000.00	51,000.00
		3,000.00
Total	**2,04,000.00**	**2,07,000.00**

Note 10 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Finished Goods	2,12,691.00	20,61,210.00
Raw Material (including Packing Material)	-	-
Total	**2,12,691.00**	**20,61,210.00**

Note 11 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
A) Cash in Hand		3,40,556.00
B) Bank Balance	7,91,399.00	9,17,847.00
C) Cash and Cash Equivalents	5,50,981.00	5,00,000.00
Total	**13,42,380.00**	**17,58,403.00**

Note 13 LONG TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Loans & Advances related parties(sub.com)	26,12,943.00	-
Loans & Advances related parties	25,12,81,209.00	
Dywesh Capitals LLP	36,60,000.00	
Grai Constructions LLP	35,000.00	
Innopack abpackaging pvt ltd	21,00,000.00	
Kottala infra llp	6,90,000.00	
Kunderu constructions (opc) pvt ltd	1,05,000.00	
pnrk & sons LLP	1,20,000.00	
Sepcl Engineering	2,86,100.00	
URJA Global Limited	63,74,000.00	
Others	34,10,051.00	
Asamsetti software pvt ltd	74,33,999.00	
Pvv Agro	11,47,000.00	
Total	**27,92,55,302.00**	**-**

Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Advances to Suppliers	7,68,30,586.00	27,25,14,028.00
Others (specify nature).	3,84,83,177.00	
Omnocap Partnership llp	29,80,533.00	
PVV Solar pvt ltd	19,53,000.00	
Chausa technologies pvt ltd	50,000.00	
Racehorse software pvt ltd	60,20,000.00	
Saachi townships pvt ltd	37,50,000.00	
Skylee text tiles pvt td	22,10,900.00	
Verlifly tech services pvt ltd	70,41,000.00	
Yotoa consultancy pvt ltd	18,50,000.00	
GST INPUT		43,42,302.00
TCS Input F.Y 2023-24		1,47,981.00
TDS Receivable P.Y		13,23,985.00
TDS Receivable A.Y 2024-25		28,529.00
Others (specify nature).		
Total	**14,11,69,196.00**	**27,83,56,825.00**

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) Fixed assets scrap		
C) Other	3,000.00	1,12,01,572.00
D) Other Loans and Advances		32,88,250.00
E) TDS Receivable	27,620.00	
Total	**30,620.00**	**1,44,89,822.00**

Note 16 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
	-	-
SUBSIDIARIES - INVESTMENT	83,56,081.00	
Other - Northeaset	10,000.00	-
Total	**83,66,081.00**	

In terms of our report attached.

For

Chartered Accountants

Reg.No: (015630S)

FOR PVV INFRA LIMITED

R.VAMSHI KRISHNA
Proprietor

GADDE RAMA KRISHNA
Director
DIN : 11657343

SUNIL JAGDAP
Director
DIN : 02131011

-

Place: Hyderabad
Date: 30-05-2026

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	27,35,91,316.22				27,35,91,316.22
Total					27,35,91,316.22

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	22,62,15,205.00	-	-	-	22,62,15,205.00
Total					22,62,15,205.00

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	35,43,17,273.00					35,43,17,273.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	30,62,90,302.82					30,62,90,302.82

Note - 8

PVV INFRA LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31th MARCH 2026

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 01-04-2025	ADDITIONS Before 01.04.2025	ADDITIONS After 30.09.2025	AS ON 31.03.2026	FOR THE YEAR	AS ON 31.03.2026	AS ON 31.03.2025
LAND	0.00%	23,75,61,060.00	-	9,70,28,759.00	33,45,89,819.00	-	33,45,89,819.00	23,75,61,060.00
FURNITURE & FITTINGS	0.00%	-	-	-	-	-	-	-
PLANT & MACHINERY	0.00%	-	-	-	-	-	-	-
ELECTRONIC WEIGHING	0.00%	-	-	-	-	-	-	-
BUILDING	0.00%	-	-	-	-	-	-	-
COMPUTER	0.00%	-	-	-	-	-	-	-
CAR	0.00%		-	-	-	-	-	-
TOTAL		**23,75,61,060.00**	**-**	**9,70,28,759.00**	**33,45,89,819.00**	**-**	**33,45,89,819.00**	**23,75,61,060.00**
PREVIOUS YEAR								

As per our report of even date attached
For SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Place: Hyderabad

Note - 8

PVV INFRA LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31st MARCH 2025

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 01-04-2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	AS ON 31.03.2025	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2024
LAND	0.00%	16,46,71,440.00	7,28,89,620.00	-	-	-	23,75,61,060.00	16,46,71,440.00
FURNITURE & FITTINGS	0.00%	8,571.00	-	-	8,571.00	-	-	8,571.00
PLANT & MACHINERY	0.00%	-	-	-	-	-	-	-
ELECTRONIC WEIGHING	0.00%	-	-	-	-	-	-	-
BUILDING	0.00%	-	-	-	-	-	-	-
COMPUTER	0.00%	-	-	-	-	-	-	-
CAR	0.00%	-	-	-	-	-	-	-
TOTAL		**16,46,80,011.00**	**7,28,89,620.00**	**-**	**8,571.00**	**-**	**23,75,61,060.00**	**16,46,80,011.00**
PREVIOUS YEAR								

As per our report of even date attached
For SMV & Co
Chartered Accountants
Reg.No: (015630S)

R.VAMSHI KRISHNA
Proprietor
Mem No: 229292
Place: Hyderabad

FOR PVV INFRA LIMITED

GADDE RAMA KRISHNA
Director
DIN : 11657343

SUNIL JAGDAP
Director
DIN : 02131011

Note 17 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
		Rs.
Reveue from steel Trading Operations	11,92,68,383.00	12,71,23,581.00
Reveue from Agriculture Services	44,42,62,997.00	27,13,51,770.00
Total - Sales	**56,35,31,380.00**	**39,84,75,351.00**

Note 18 OTHER INCOME

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Other Income	29,30,001.00	1,33,58,943.00
Total	**29,30,001.00**	**1,33,58,943.00**

Note 19 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Opening stock	**20,61,210.00**	**3,06,28,330.00**
Add: Purchases		
Domestic Agriculture	30,13,00,320.00	18,05,84,000.00
Domestic	11,98,21,509.00	9,74,86,486.00
	42,11,21,829.00	**27,80,70,486.00**
Less: Closing stock	2,12,691.00	20,61,210.00
Cost of material consumed	**42,29,70,348.00**	**30,66,37,606.00**

Note 20 CHANGE IN INVETORIES

Particulars	Figures as at the end of current reporting period 31st March, 2026	Figures as at the end of previous reporting Period 31st March 2025
	Rs.	Rs.
Inventories at the end of the year:		
Inventories at the beginning of the year:		

Note 21 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Salaries and wages	2,68,15,000.00	1,18,08,000.00
ESI Employees Contribution	-	-
Staff Welfare	-	-
Bonus	-	-
Total	**2,68,15,000.00**	**1,18,08,000.00**

Note 22 FINANCE COST

Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Bank Charges	77,384.96	14,667.00
Interest on Unsecured loan	-	-
Bank Interest	-	-
Total	**77,384.96**	**14,667.00**

In terms of our report attached.

For SMV & Co
Chartered Accountants
Reg.No: (015630S)
R.VAMSHI KRISHNA
Proprietor

Mem No: 229292
Place: Hyderabad
Date: 30-05-2026
UDIN ::26229292ADMNBE9396

PVV INFRA LIMITED

GADDE RAMA KRISHNA
Director
DIN : 11657343

SUNIL JAGDAP
Director
DIN : 02131011

Note 23 OTHER EXPENSES		
Particulars	Figures for the current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) DIRECT EXPENSES	**403145**	
Crain Charges		28853.00
Fright charges		191046.00
Loading & Unloading charges		59969.00
Transportation charges - Interstate		101671.00
Transportation charges - RCM		2500.00
TOTAL (A)	**403145.00**	**384039.00**
(B) INDIRECT EXPENSES		
Repair & Maintenance		25875.00
Telangana Salaries		3269700.00
Accounts writeoff	359416	
Brokerage & commision	6308	
Labour charges	1403	
CGST Late fees	50	
Interest on late payment of Tds	2617	
Mobile Recharge	6355	
Sgst late fees	50	
Audit Fee	293000	200000.00
Interest on late payment (p)	6259782	
Interest on late payment of Tds	2617	
Rent paid	13697000	
Secretarial and complaince expenses	13691.3	
Commodities charges	9990	
Advertisement Expenses	297777	
SEBI Charges	50000	
ROC Filling fees	4503630	
Software submisstion charges	13985	
Stamp duty charges	49323	
Professional charges certification	15000	
Professtional charges	350000	
Processing fees NSDL/BSE/ROC	288200	
Processing fees	55586	
Issue fees	2081260	
Listing fees	1185900	
Travelling Expenses	11395	
Printing Stationery	**3840.00**	31735.00
Professional Charges		1196220.00
Rates & taxes		230373.00
Electricity Charges	57,343.00	127864.00
Office maintanance		9474176.00
Travelling Expenses	**4020.00**	22713.00
Aarthi Consultants pvt ltd		3,98,019.00
Office Expenses		74,740.00
Accounts writeoff		563.00
Brokerage & commision		
Audit Expenses		28,704.00
Business promotion	8,350.00	18,445.00
Communication Expenses	4,950.00	
Computer Maintainance	5,170.00	
conveyance Expenses	1,050.00	
Medical expenses	950.00	
CGST Late fees		
Round off		
Interest on late payment of Tds		6,256.00
Mobile Recharge		1,749.00
Sgst late fees		
Interest on late payment (p)		1,16,12,496.00
Issue fees		
Listing fees		
Office Expenses	4,91,381.00	
Processing fees		
Rent paid		
Secretarial and complaince expenses		
Commodities charges		
Labour charges		
SEBI Charges		
ROC Filling fees		

Stamp duty charges		
Professional charges certification		
Advertisement Expenses	2,800.00	15,710.00
Processing fees NSDL/BSE/ROC		
Diwali Expenses		
Printing & stationary		10,880.00
Travelling Expenses	3,850.00	1,80,889.00
Advacate fees		43,750.00
Cloud Expenses		15,000.00
Computer Repair		36,865.00
Courier Expenses		250.00
Food Expenses		3,833.00
Mumbai Expenses		54,453.00
Mumbai Expenses@18%		12,25,424.00
Staff welfare		3,374.00
Testing charges		4,875.00
Testing charges - without GST		13,500.00
Warehouse Rent		1,47,348.00
Maintainance charges	43,754.00	
Consultancy charges	11,93,200.00	
Income tax paid	2,037.00	
Interest Expenses	6,02,685.00	
Medical expenses		
Mis expenses	9,800.00	
Conveyance Expenses		
TOTAL (B)	3,19,89,515.30	2,84,75,779.00
Total (A+B)	**3,25,09,730.00**	**2,88,59,818.00**

In terms of our report attached.

For SMV & Co	**PVV INFRA LIMITED**	
Chartered Accountants		
Reg.No: (015630S)		
R.VAMSHI KRISHNA	**GADDE RAMA KRISHNA**	**SUNIL JAGDAP**
Proprietor		
	Director	**Director**
Place: Hyderabad	**DIN : 11657343**	**DIN : 02131011**
Date: 30-05-2026		