

August 10, 2026

To,
BSE Limited
The General Manager, Listing
Department
Department of Listing Operations,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

BSE Scrip Code: 533078

Dear Sir/Madam,

Sub: Notice of the 38th Annual General Meeting along with Annual Report of the Company for the Financial Year 2024-25

With reference to the above captioned subject and pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Annual Report of **Manjeera Constructions Limited** for the Financial Year 2024-25 along with the Notice of the **38th Annual General Meeting (AGM)** of the Members of the Company to be held on **Sunday, August 30, 2026 at 09:00 A.M. (IST)** at the **Registered Office of the Company**.

The Annual Report is also uploaded on the website of the Company at www.manjeera.com.

Kindly take the above on record and oblige.

Thanking you,

Yours faithfully,

For Manjeera Constructions Limited

Sandip Omprakash Agrawal
Director
DIN: 06873744

Sandip
Omprakash
h Agarwal

Digitally signed
by Sandip
Omprakash
Agarwal
Date: 2026.08.11
18:38:55 +05'30'

Encl.: Annual Report for the Financial Year 2024-25 along with the Notice of the 38th Annual General Meeting.

ANNUAL REPORT FOR THE YEAR 2024-25

MANJEERA CONSTRUCTIONS LIMITED

Board of Directors and various committees there of

Mr. G. Yoganand
Chairman & Managing Director

Mr. K. Krishna Murty
Independent Director

Mr. DLS Sreshti
Independent Director

Mr. G. Vivekanand
Director

Ms. G. Veena
Director

Audit Committee
Mr. DLS Sreshti
Mr. K. Krishna Murty
Ms. G. Veena

Nomination & Remuneration Committee
Mr. DLS Sreshti
Mr. K. Krishna Murty
Ms. G. Veena

Stakeholders Relationship Committee
Mr. K. Krishna Murty
Mr. DLS Sreshti
Ms. G. Veena

Statutory Auditors
SVD & Associates,
Chartered Accountants, Hyderabad

Principal Banker
Punjab National Bank

Registrar & Share Transfer Agents
M/s. XL Softech Systems Limited
Plot No. 3, Sagar Society, Banjara Hills Road No. 2, Hyderabad –
500034

Ph: +91-40-23545913/14/15 Fax: +91-40-23553214
Email: xlfield@gmail.com Website: www.xlsofttech.com
Contact Person: Mr. Ram Prasad

Registered office Address:

304, 3RD FLOOR, Aditya Trade Center, Aditya
Enclave Road, Ameerpet, Hyderabad,
Telangana, Sanjeev Reddy Nagar, Hyderabad,
Ameerpet, Telangana, India, 500038
[Email: mclgroupohyd@gmail.com](mailto:mclgroupohyd@gmail.com)
[Website: www.manjeera.com](http://www.manjeera.com)

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NOTICE is hereby given that the Thirty-Eighth Annual General Meeting ("38th AGM") of the Members of **MANJEERA CONSTRUCTIONS LIMITED** will be held on Sunday August 30, 2026 at 9.00 AM at the Registered Office of the Company situated at 304, 3RD FLOOR, Aditya Trade Center, Aditya Enclave Road, Ameerpet, Hyderabad, Telangana, Sanjeev Reddy Nagar, Hyderabad, Ameerpet, Telangana, India, 500038 to transact the following business:

SPECIAL NOTE TO THE MEMBERS

The Members are hereby informed that the Corporate Insolvency Resolution Process ("CIRP") of the Company was initiated pursuant to an order passed by the Hon'ble National Company Law Tribunal, Hyderabad Bench under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC"). Consequent upon the commencement of CIRP, the powers of the Board of Directors stood suspended and were exercised by the Interim Resolution Professional and subsequently by the Resolution Professional in accordance with the provisions of Sections 17 and 23 of the IBC.

The Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025, approved the Resolution Plan submitted by the Successful Resolution Applicants under Section 31 of the Insolvency and Bankruptcy Code, 2016. Pursuant to implementation of the approved Resolution Plan.

The Annual General Meeting is being convened, inter alia, for ensuring compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ORDINARY BUSINESS:

Item No. 1 – Adoption of Financial Statements

To receive, consider and adopt:

- a. the Audited Standalone Financial Statements of the Company for the Financial Year ended March 31, 2025 together with the Report of the Board of Directors and the Auditors thereon; and
- b. the Audited Consolidated Financial Statements of the Company for the Financial Year ended March 31, 2025 together with the Report of the Auditors thereon.

Item No. 2 – Re-Appointment of Mr. Sandeep Agarwal (DIN: 06873744), Director of the Company liable to retire by rotation and being eligible, offers himself for re-appointment.

To consider the reappointment of Mr. Sandeep Agarwal (DIN: 06873744), Director of the Company who retires by rotation and being eligible, offers himself for re-appointment as a Director and in this regard, pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the rules made thereunder (including any statutory modifications or reenactments made thereof for the time being in force), Mr. Sandeep Agarwal (DIN: 06873744), Director of the Company who retires by rotation at this meeting and being eligible has offered himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

By Order of the Board

For **MANJEERA CONSTRUCTIONS LIMITED**

Sd/-

Sandip Omprakash Agrawal

Director

DIN: 06873744

Place: Hyderabad

Date: August 05, 2026

NOTES:

- 1) The statement pursuant to Section 102(1) of the Companies Act, 2013 and the Rules made thereunder in respect of the special business set out in the notice, Secretarial Standard on General Meetings (SS-2), wherever applicable, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations) wherever applicable, are annexed hereto.
- 2) 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) and the Circulars issued by the Ministry of Corporate Affairs, the Company is providing facility of remote e-voting to its members in respect of the business to be transacted in 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 an authorized agency. The facility of casting votes by a member using remote e-voting system as well as voting on the day of the AGM will be provided by CDSL.
- 3) In compliance with the aforesaid MCA and SEBI Circulars, notice of the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those members whose email addresses are registered with the Company / Depositories. Members may note that the notice and Annual Report for the Financial Year 2024-25 will also be available on the Company's website [https:// www.manjeera.com/investors.html](https://www.manjeera.com/investors.html), website of the Stock Exchange i.e., BSE Limited and on the website of CDSL at [https:// www.evotingindia.com](https://www.evotingindia.com).
- 4) As per Regulation 40 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, 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 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, M/s. XL Softech Systems Limited for assistance in this regard.
- 5) As per the provisions of Section 124(6) of the Act read with Rule 6 of 'Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amended Rules, 2016 ('the Rules'), all shares, in respect of which dividend has not been paid or claimed for seven consecutive years or more (relevant shares), were transferred by the Company to IEPF along with statement containing such details as directed by Ministry of Corporate Affairs from time to time.
- 6) The statutory registers including Register of Directors and Key Managerial Personnel and their shareholding, the Register of Contracts or Arrangements in which Directors are interested maintained under the Companies Act, 2013 and all other documents referred to in the notice will be available for inspection in electronic mode. Members who wish to inspect the register are requested to write to the Company by sending an e-mail to mclgroupahyd@gmail.com

- 7) Members are requested to intimate the Registrar and Share Transfer Agents i.e., M/s. XL Softech Systems Limited (RTA), Plot No. 3, Sagar Society, Banjara Hills, Hyderabad - 500 034, immediately of any change in their address in respect of equity shares held in physical mode and to their Depository Participants (DPs) in respect of shares held in dematerialized form.
- 8) Pursuant to Section 72 of the Companies Act, 2013, members are entitled to make a nomination in respect of shares held by them. Members desirous of making a nomination, pursuant to the Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014 are requested to send their requests in form no. SH-13, to the RTA of the company. Further, members desirous of cancelling/varying nomination pursuant to the Rule 19(9) of the Companies (Share Capital and Debentures) Rules, 2014, are requested to send their requests in form no. SH-14, to the RTA of the company. These forms will be made available on request.
- 9) The Ministry of Corporate Affairs, Government of India has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the Companies and has issued circulars stating that service of notice /documents including Annual Report can be sent by e-mail to its Members. In line with the Ministry's direction, your Company intends to send all future communication to members by e-mail including Notices, Annual Report etc., to the e-mail address you have already registered with your respective Depository Participants (DPs). In case you are yet to register your e-mail address, please update the same with your DP. Members holding shares in physical form may register their e-mail address either with the Company or with the Registrar & Share Transfer Agent (RTA) of the Company viz. **M/s. XL Softech Systems Limited, Hyderabad**. If the e-mail addresses are already registered with the respective DPs/ RTA of the Company by the shareholders, it is requested to ensure that registered e-mail ids are current, operative and all the addressed correspondences are received through it.
- 10) All NRI Members of the Company are hereby requested to get their Indian Postal addresses, e-mail ids and bank details with their NRI/ NRE account nos. registered with their respective DPs/RTA of the Company, so as to facilitate to provide smooth, faster, cost effective and proper service to them by the Company.
- 11) The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company/ RTA.
- 12) All dividend remaining unclaimed/unpaid for a period of seven years from the date it became due for payment, has been transferred to the Investor Education and Protection Fund established by the Central Government.
- 13) Pursuant to Section 108 of the Companies Act, 2013 read with the relevant Rules made thereunder, the Company is pleased to provide the facility to its Members to exercise their right to vote by electronic means. The remote e-voting period will commence at **9.00 A.M. (IST) on Thursday, August 27, 2026** and will end at **5.00 P.M. (IST) on Saturday, August 29, 2026**. During this period, Members holding shares either in physical form or in dematerialized form, as on **July 03, 2026**, being the cut-off date, may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter. Those Members who will be present at the AGM through VC/OAVM facility and have not cast their vote through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM.

The members who have cast their vote by remote e-voting prior to the AGM may also participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again.

The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.

The Members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given hereunder:

Instructions for e-voting and joining the AGM are as follows:

A. Instructions for Remote E-voting:

The remote e-voting period commences on Thursday, August 27, 2026 (9:00 A.M. IST) and ends on Saturday, August 29, 2026 (5:00 P.M. IST).

Instructions for Members for Attending the AGM through VC / OAVM are as under:

- a. Members will be able to attend the AGM through VC / OAVM or view the live webcast of AGM provided by

CDSL at [https:// www.evotingindia.com](https://www.evotingindia.com) by using their remote e-voting login credentials and selecting the EVEN for Company's AGM. Members who do not have the User ID and Password for e-voting or have forgotten the User ID and password may retrieve the same by following the remote e-voting instructions mentioned in the notice. Further members can also use the OTP based login for logging into the e-voting system of CDSL.

b. Login method for remote e-Voting and e-Voting during the AGM for Individual Shareholders holding securities in demat mode.

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 evoting is in progress as per the information provided by company. On clicking the evoting 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 a 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 evoting 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.
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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.
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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
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

PROCEDURE FOR E-VOTING:

Share holders who wish to opt for e-voting can cast their vote by logging on to the CDSL website: <https://www.evotingindia.com> and follow the procedure to login to e-voting website as given below by CDSL for the information of the members:

Log on to the e-voting website www.evotingindia.com

- (i) Click on "Shareholders" tab.
- (ii) 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) Members holding shares in Physical Form should enter Folio Number registered with the Company.
- (iii) Next enter the Image Verification as displayed and Click on Login.
- (iv) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- (v) If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
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.

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

- (vii) Members holding shares in physical form will then reach directly the Company selection screen. However, members 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.
 - (viii) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
 - (ix) Click on the relevant EVSN for the Manjeera Constructions Ltd on which you choose to vote.
 - (x) 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.
 - (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
 - (xii) 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.
 - (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
 - (xiv) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
 - (xv) If Demat account holder has forgotten the changed password then, Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
 - (xvi) Institutional shareholders (i.e. other than Individuals, HUF, NRI etc.) are required to log on to <https://www.evotingindia.co.in> and register themselves as Corporates. After receiving the login details they have to link the account(s) which they wish to vote on and then cast their vote. They should upload a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, in PDF format in the system for the Scrutinizer to verify the same.
- The remote e-voting period begins on Thursday, August 27, 2026 at 9.00 A.M. (IST) and ends on Saturday, August 29, 2026 at 5.00 P.M. (IST). During this period, shareholders of the Company holding shares either in physical form or in dematerialized form, as on **July 03, 2026**, being the cut-off date, may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the shareholder, the shareholder shall not be allowed to change it subsequently.
- (xvii) Since the Company is required to provide members facility to cast their vote by electronic means, shareholders of the Company holding shares either in physical form or in dematerialized form, as on the cut-off date of July 03, 2026 and not casting their vote electronically, may only cast their vote at the Annual General Meeting.
 - (xviii) The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on record date of July 03, 2026 for e-voting purpose.
 - (xix) Ms. Bansal and Company, Practising Company Secretaries (Membership No A50039& Certificate of Practice No. 24036) has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
 - (xx) The Scrutinizer shall
 - (a) Immediately after the conclusion of voting at general meeting, first count the votes
 - (b) Unblock the votes cast through remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company
 - (c) Not later than three days of conclusion of the meeting, make a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman of the Company or a person authorized by him in writing who should countersign the same.
 - (xxi) The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.manjeera.com and on the website of CDSL immediately after the result is declared by the chairman. Simultaneously forward the results to the concerned stock exchange and the stock exchange should place the results on its website.

- (xxii) In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com.

By Order of the Board

For **MANJEERA CONSTRUCTIONS LIMITED**

Sd/-

Sandip Omprakash Agrawal
Director

DIN: 06873744

Place: Hyderabad

Date: August 05, 2026

DIRECTORS' REPORT

To,

The Members,

Your Directors have pleasure in presenting the Thirty-Eighth Annual Report together with the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended 31st March, 2025.

FINANCIAL HIGHLIGHTS

An overview of the financial performance of your Company on standalone basis for the year 2024-25 is as under:

(` in Lakhs)

Particulars	Standalone	
	FY 2024-25	FY 2023-24
Revenue from operations	122.739241	749.63
Other Income	18.50134	550.33
Total Income	141.240581	1299.96
Less: Total Expenditure	690.441109	1946.24
Profit before Interest, Depreciation and tax	-549.2005284	(413.87)
Less: Interest and Financial Expenses	0	202.47
Less: Depreciation	30.551850	29.94
Profit Before share of profit in Associates	-549.2005284	(646.28)
Share of Profit in Associates	-	-
Profit Before Tax	-549.2005284	(646.28)
Tax Expense	1.805532	
Current Tax	-	-
Tax for Previous Year	-	-
Deferred Tax	1.805532	(129.61)
Net Profit/(loss) after Tax	-551.006060	(516.67)
Proposed Dividend / Dividend paid	-	-
Tax on Dividend paid	-	-
Other Equity	41,200.82	7903.04
Paid Up Equity share Capital	1,250.84	1250.84

OPERATIONAL PERFORMANCE REVIEW

The financial statements for the Financial Year 2024-25 have been prepared in accordance with the applicable provisions of the Companies Act, 2013, Indian Accounting Standards and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A detailed analysis of the operational and financial performance of the Company is provided in the Management Discussion and Analysis Report forming part of this Annual Report.

CORPORATE INSOLVENCY RESOLUTION PROCESS AND APPROVAL OF RESOLUTION PLAN

The Company continued to remain under the Corporate Insolvency Resolution Process during the financial year under review pursuant to the order passed by the Hon'ble National Company Law Tribunal, Hyderabad Bench under Section 7 of the Insolvency and Bankruptcy Code, 2016.

Consequent upon commencement of CIRP, the powers of the Board of Directors stood suspended and the affairs of the Company were managed by the Resolution Professional in accordance with Sections 17 and 23 of the Insolvency and Bankruptcy Code, 2016.

Subsequently, the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, approved the Resolution Plan submitted by the Successful Resolution Applicants under Section 31 of the Insolvency and Bankruptcy Code, 2016 vide its Order dated 26th March, 2025.

Pursuant to implementation of the approved Resolution Plan, a new Board of Directors has been constituted for carrying forward the affairs of the Company and implementation of the Resolution Plan.

STATE OF COMPANY'S AFFAIRS

The affairs of the Company are duly managed by the Company.

CHANGE IN NATURE OF BUSINESS

During the period under review, there has been no change in the nature of business of the Company.

MATERIAL CHANGES IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY

The approval of the Resolution Plan by the Hon'ble National Company Law Tribunal constitutes a material event affecting the financial position and future operations of the Company.

Further, implementation activities pursuant to the approved Resolution Plan, including satisfaction of certain charges and restructuring of liabilities, have commenced after the close of the financial year.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

The Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025 approved the Resolution Plan under Section 31 of the Insolvency and Bankruptcy Code, 2016.

The approved Resolution Plan has become binding upon the Company and all its stakeholders in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016.

DIVIDEND

In view of the financial position of the Company and ongoing implementation of the approved Resolution Plan, your Directors do not recommend any dividend for the Financial Year 2024-25.

DIVIDEND DISTRIBUTION POLICY

The Dividend Distribution policy as stipulated under Regulation 43A of the Listing Regulations is not required to be disclosed in the annual report and on the website of the Company as the provisions of the said regulation are not applicable to your Company.

TRANSFER TO RESERVES

No amount is proposed to be transferred to the General Reserve for the Financial Year 2024-25.

LISTING OF EQUITY SHARES

The securities of the Company are listed at BSE Limited (BSE). Further, the Company has no equity shares carrying differential rights.

SHARE CAPITAL

The Authorised Share Capital of the Company as on March 31, 2025 stood at Rs. 25,00,00,000/- divided into 2,50,00,000 Equity Shares of Rs. 10/- each.

The Issued, Subscribed and Paid-up Equity Share Capital of the Company as on March 31, 2025 stood at Rs. 12,50,84,000/- divided into 1,25,08,400 Equity Shares of Rs. 10/- each.

During the year under review, the Company has not issued any shares with differential voting rights nor granted any stock options or sweat equity shares.

NUMBER OF BOARD MEETINGS

The company had held 4 Board Meetings during the year, July 25, 2024, November 29, 2024, December 25, 2024 and February 24, 2025.

COMMITTEES OF THE BOARD

The Board of Directors of your Company had already constituted various Committees in compliance with the provisions of the Companies Act, 2013 and SEBI Listing Regulations viz. Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, prior to CIRP period.

The composition of the Committees in compliance with the applicable provisions of the Act and Rules is as given below:

Audit Committee: -

The Audit Committee comprises of four Directors:

Mr. DLS Sreshti

Mr. K Krishna Murty Ms. G Veena

The Audit Committee of the Board of Directors was constituted in conformity with the requirements of Section 177 of the Act and regulation 18 of the Listing Regulations and its role has been the same as stipulated in the Act and the Regulations mentioned above.

Nomination & Remuneration Committee: -

The Nomination & Remuneration Committee comprises of three Directors:

Mr. DLS Sreshti

Mr. K. Krishna Murty Ms. G Veena

The Nomination and Remuneration Committee of the Board of Directors was constituted in conformity with the requirements of Section 178 of the Act and Regulation 19 of the Listing Regulations and its role has been the same as stipulated in the Act and the Regulations mentioned above.

Stakeholders' Relationship Committee: -

The Stakeholders' Relationship Committee comprises of three Directors:

Mr. K. Krishna Murty Mr. DLS Sreshti

Ms. G Veena

The Stakeholders Relationship Committee of the Board of Directors was constituted in conformity with the requirements of Section 178 of the Act and Regulation 20 of the Listing Regulations and its role has been the same as stipulated in the Act and the Regulations mentioned above.

PUBLIC DEPOSITS

As per the provisions of Section 73 of the Companies Act, 2013 read along with Companies (Acceptance of Deposits) Rules, 2014,

- a) the Company has not accepted any deposits covered under Chapter V of the Companies Act, 2013 and as such, no amount of principal or interest was outstanding as on March 31, 2025.
- b) the Company does not have any unclaimed or unpaid deposits at the end of the year under review or any other previous year.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

As of March 31, 2025, your Company's Board of Directors ("Board") has 5 members comprising of two Non-Executive, one Executive, one Women Director and two Independent Directors.

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL

No changes during the financial year under review

BOARD EVALUATION AND FAMILIARIZATION PROGRAMME

The Company had conducted Board evaluation

PERFORMANCE INDICATORS FOR EVALUATION OF INDEPENDENT DIRECTORS:

As the Company is in the process of constituting an optimum Board structure including appointment of Independent Directors pursuant to implementation of the approved Resolution Plan, no separate meeting of the Independent Directors was held during the financial year under review.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company's Policy on Directors' Appointment and Remuneration and other matters pursuant to Section 178(3) of the Companies Act, 2013 is available on the website of the Company at www.manjeera.com

The Remuneration Policy for selection of Directors and determining Directors' independence set out the guiding principles for the Nomination and Remuneration Committee for identifying the persons who are qualified to become the Directors. Your Company's Remuneration Policy is directed towards rewarding performance based on review of achievements. The Remuneration Policy is in consonance with existing industry practice.

We affirm that the remuneration paid to the Directors is as per the terms laid out in the Remuneration Policy of your Company.

THE CRITERIA FOR THE APPOINTMENT OF DIRECTORS, KMPs AND SENIOR MANAGEMENT

A person for appointment as Director, KMP or in senior management should possess adequate qualifications, expertise and experience. The Nomination and Remuneration Committee decides whether qualification, expertise and experience possessed by a person are sufficient for the concerned position. The NRC reviews and evaluates the profiles of potential candidates for appointment of Directors. Specific requirements for the position, including expert knowledge expected, are communicated to the appointee and after proper evaluation recommends to the Board, his / her appointment.

The Committee, while identifying suitable persons for appointment to the Board, will consider candidates on merit against objective criteria and with due regard for the benefits of diversity on the Board.

The Nomination and Remuneration Committee shall assess the independence of Directors at the time of appointment, re-appointment and the Board shall assess the same annually. The Board shall re-assess determination of independence when any new interests or relationships are disclosed by a Director.

The criteria of independence are as prescribed in the Act and the listing regulations and the Independent Directors shall abide by the Code specified for them in Schedule IV of the Act.

DECLARATION BY INDEPENDENT DIRECTORS

Pursuant to the implementation of the approved Resolution Plan, the Company is in the process of constituting an optimum Board structure including appointment of Independent Directors in accordance with the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Accordingly, as on the date of this Report, no declaration under Section 149(7) of the Companies Act, 2013 has been received from any Independent Director.

Consequently, the statement regarding the opinion of the Board with regard to integrity, expertise and experience (including proficiency) of the Independent Directors is presently not applicable.

DIRECTOR'S RESPONSIBILITY STATEMENT

The Directors of the Company confirm that:

- a. in the preparation of the annual financial statements, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- b. such accounting policies have been selected and applied consistently and judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at 31st March, 2024 of the profit and loss of the Company for the year ended on that date;
- c. proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the annual financial statements have been prepared on a going concern basis;
- e. proper internal financial controls were in place and that the financial controls were adequate and were operating effectively; and
- f. proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

EXTRACT OF ANNUAL RETURN

As required under the provisions of Section 134(3) and of section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the extract of Annual Return for the FY 2024-25 is placed on the website of the Company i.e. www.manjeera.com.

STATUTORY AUDITORS

In compliance with the Companies (Audit and Auditors) Rules, 2014, M/s SVD & Associates, Chartered Accountants (Firm Registration No. 015405S) has been appointed as Statutory Auditors of the Company, to fill the casual vacancy caused due to vacancy of M/s. M. Bhaskara Rao & Co., Chartered Accountants, to hold office from the conclusion of 36th Annual General Meeting (AGM) till the conclusion of 37th Annual General Meeting ('AGM') of the Company to be held for the Financial Year 2023-24.

The Auditor's Report for Standalone Financial Statements for the Financial Year 2023-24 does not contain any qualification, reservation or adverse remark. The Auditor's Report is enclosed with the financial statements in this Annual Report.

The Notes on Accounts referred to in the Auditors Report are self-explanatory and therefore do not require any further comments.

The Standalone Financial Statements doesn't contain any qualification, but the auditors of the Subsidiary Company "Manjeera Retail Holdings Private Limited" have expressed following Qualified Opinion, Disclaimer of Opinion and Emphasis of Matter which are reflected in the consolidated financial statements:

Observation	Management Views

REPORTING ON FRAUD

The Auditors have not reported any offence involving fraud committed against the Company by the officers or employees of the Company under sub section (12) of Section 143 to Board.

The Statutory Audit Report for the Financial Year 2024-25 forms part of the Annual Report.

COST AUDITOR

Your Company does not qualify for the eligibility norms of Companies (Cost Records and Audit) Rules, 2014 regarding appointment of Cost Auditor for conducting cost audit. Accordingly, Cost Audit was not conducted for the Financial Year 2023-24. However, the Company is maintaining adequate cost records as stated under the said rules.

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS AND SECURITIES¹

The details of loans given, guarantees provided and investments made during the Financial Year ended on March 31, 2025 are enclosed in **Annexure I** to this Report in compliance with the provisions of Section 186 of the Act read with the Companies (Meetings of the Board and its Powers) Rules, 2014.

The particulars of aggregate loans, guarantees and investments under Section 186 of the Act are also disclosed in Financial Statements which may be read as part of this Report.

PARTICULARS OF CONTRACTS/ARRANGEMENTS WITH RELATED PARTIES

During the Financial Year 2024-25, your Company has entered into transactions with related parties as defined under Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014, all of which were in ordinary course of Business and on arm's length basis and in accordance with the provisions of the Companies Act, 2013, read with the Rules issued thereunder and the Listing Regulations. Further, there were no transactions with related parties which qualify as material transactions under the Listing Regulations.

The details of the related party transactions as per Accounting Standard 18 are set out in Note 36 to the Standalone Financial Statements forming part of this report.

The particulars of contracts/arrangements made with related parties as required under Section 134(3)(h) and 188 of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is set as **Annexure II**.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO

As the Company is not engaged in the manufacturing activity and at present it carries out the construction activities only, the prescribed information regarding compliance of rules relating to conservation of Energy & Technology absorption pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is not provided as the same is not applicable to the Company.

The Company does not have any Foreign Exchange Earnings & Outgo during the Financial Year and hence provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3)(c) of the Companies (Accounts) Rules, 2014 regarding disclosure of Foreign Exchange Earnings & Outgo is not applicable.

COMPLIANCE WITH SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has signed uniform listing agreement with BSE Limited and framed the following policies which are available on Company's website i.e. www.manjeera.com

- Related Party Policy
- Risk Management Policy
- Policy on Material Subsidiary
- Code of Conduct Insider Trading
- Policy on Preservation of Documents
- Corporate Social Responsibility Policy
- Policy on Disclosure of Material Events
- Vigil Mechanism-Whistle Blower Policy
- Policy on Sexual Harassment of Employees
- Nomination and Remuneration Committee Policy

- Independent Directors Familiarization Programme
- Code of Conduct for the Board of Directors and Senior Management.

INSURANCE

All the properties of the Company including buildings, plant and machinery and stocks have been adequately insured.

INTERNAL FINANCIAL CONTROL SYSTEM

The details in respect of internal financial control and their adequacy are included in Management and Discussion & Analysis Report, which forms part of this Annual Report.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013 and Regulation 22 of Listing Regulations, the Company has Whistle blower Policy for Directors and employees to deal with instance of fraud and mismanagement, if any. The Whistle blower Policy has been uploaded on the website of the Company.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

All amounts lying unclaimed in the dividend account has already been transferred to Investor Education and Protection Fund.

DISCLOSURE ON ESTABLISHMENT OF VIGIL MECHANISM

The Company established a vigil mechanism for Directors and employees to report genuine concerns pursuant to Section 177 of the Act. The vigil mechanism provides for adequate safeguards against victimisation of employees who use such mechanism and for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

The policy lays down the mechanism for making enquiry into whistle blower complaint received by the Company. Employees who may become aware of any alleged wrongful conduct are encouraged to make a disclosure to the Audit Committee.

The details of such mechanism are communicated to all the Directors and employees and the same is also disclosed on the website of the Company at www.manjeera.com.

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has constituted Corporate Social Responsibility Committee (CSR) of the Board of Directors in accordance with the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014, and formulated a Corporate Social Responsibility Policy. However, as our Company ceases to be a company covered under subsection (1) of Section 135 of the Act for three consecutive financial years the composition of CSR Committee and requirements for complying with the provisions contained in sub- section (2) to (6) of the said section is not applicable to the Company/ not required by the Company.

The Company continues to have a Corporate Social Responsibility Committee. However, the company is not required to comply with the provisions contained in sub-section (2) to (6) of the section 135 as there are inadequate profit/losses in the previous 3 years i.e the company does not have net profit of rupees five core or more.

PARTICULARS OF EMPLOYEES

Table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure III** to this Report.

During the year none of the employees have received monthly or yearly remuneration more than the limit specified under the Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

EMPLOYEE RELATIONS

During the year under review, your Company enjoyed cordial relationship with employees at all levels.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis as stipulated under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 should form an integral part of this Boards Report. The same has been appended as **Annexure VI** to the Report which gives details of the overall industry structure, economic developments, performance and state of affairs of your Company.

REPORT ON CORPORATE GOVERNANCE

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, a separate report on Corporate Governance confirming the compliance of conditions of Corporate Governance is attached as **Annexure VII** to this report.

RISK MANAGEMENT POLICY

Your Company has a risk management policy in place. The policy works at various levels of the organization. Risk management process has been established and is designed to identify the elements of risk including those that may threaten the existence of the Company. Policy on Risk Management is available on the Company's website at the web link www.manjeera.com.

GREEN INITIATIVE IN CORPORATE GOVERNANCE BY HON'BLE MINISTRY OF CORPORATE AFFAIRS

The Ministry of Corporate Affairs (MCA) has taken a green initiative in Corporate Governance by allowing paperless compliances by the Companies and permitted the service of Annual Reports and documents to the shareholders through electronic mode subject to certain conditions and the Company continues to send Annual Reports and other communications in electronic mode to the members having email ids.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has zero tolerance towards sexual harassment at the workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act") and the Rules there under.

Pursuant to the POSH Act, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, during the year under review.

COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND ANNUAL GENERAL MEETINGS:

The Company has generally complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India, subject to the impact of the Corporate Insolvency Resolution Process and the implementation of the approved Resolution Plan, wherever applicable.

ACKNOWLEDGEMENT

Resolution professional would like to take this opportunity to express sincere gratitude to the customers, bankers and other business associates for the continued cooperation and patronage. Resolution professional gratefully acknowledge the ongoing co-operation and support provided by the Government, Regulatory Bodies and the Stock Exchanges.

Resolution professional place on record their deep appreciation for the exemplary contribution made by the employees at all levels. The Directors also wish to express their gratitude to the valued shareholders for their unwavering trust and support.

By Order of the Board

For **MANJEERA CONSTRUCTIONS LIMITED**

Sd/-

Sandip Omprakash Agrawal
Director

DIN: 06873744

Place: Hyderabad

Date: _____ 2026

ANNEXURE I

Particulars of Loans, Guarantees or Investments during the FY 2024-25 under Section 186 of the Companies Act, 2013

Nature of transaction (whether loan / guarantee / security / acquisition)	Purpose	Date of making loan / acquisition / giving guarantee / providing security	Name and address of the person or body corporate to whom it is made or given or whose securities have been acquired (listed/unlisted entities)	Amount of loan / security / acquisition / guarantee / Rs. in lakhs	Time period for which it is made / given	Date of passing of Board Resolution	For Loans Rate of Interest Date of maturity
Investment	Investment	31-03-2025	Vasavi Realtors LLP	8,58,47,723	–	NA	NA

ANNEXURE II
FORM NO. 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 sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

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 March 31, 2025, which were not on Arm's length basis.

2. Details of contracts or arrangements or transactions at Arm's length basis during the year.

S. No	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ of transaction	Duration of the contracts/ arrangements / transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Amount paid as advances during the year, if any (Rs. In Lakhs)
1					
2					
3					

ANNEXURE III

(A) Details /Disclosures of Ratio of Remuneration to each Director and KMP

(Pursuant to Section 197(12) of the Companies Act, 2013 and Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014):

Requirement	Disclosure				
The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year;	Name of Director	Sitting fees	Salaries & Perquisites	Total	Ratio (Times)
	G Yoganand	-	6,00,000	6,00,000	2.01
	K Krishna Murty	10,000	-	10,000	0.03
	DLS Sreshti	10,000	-	10,000	0.03
	G Veena	10,000	-	10,000	0.03
	Gajjala Vivekanand	5,000	-	5,000	0.02
	Sudhakar Gande	10,000	-	10,000	0.03
				6,45,000	2.16
The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;					
The percentage increase/Decrease in the median remuneration of employees in the financial year;	2024-25	2023-24	Increase/Decrease (%)		
		2,98,632.00			
The number of permanent employees on the rolls of company;	There were 35 employees as on 31st March 2025				
The explanation on the relationship between average increase in remuneration and company performance;	Financial performance of the Company & Inflation.				
Comparison of the remuneration of the Key Managerial Personnel against the performance of the company;	Salary of Key Managerial Personnel is 5.61 % of Net Sales during the year. Salary of Managerial Personnel is -6.51 % of Profit				

Requirement	Disclosure			
Variations in the market capitalisation of the company, price earnings ratio as at the closing date of the current financial year and previous financial year and percentage increase or decrease in the market quotations of the shares of the company in comparison to the rate at which the company came out with the last public offer in case of listed companies, and in case of unlisted companies, the variations in the net worth of the company as at the close of the current financial year and previous financial year;	Particulars	2024-25	2023-24	Increase / (Decrease) (%)
	Market Capitalisation	6004.04 lacs	4252.86 lacs	41.18%
	Price Earning Ratio	-11.62	100.00	-111.62%
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 point out if there are any exceptional circumstances for increase in the managerial remuneration;	Salary increase/(Decrease) of Managerial personnel -30.09 %			
	Salary increase/(Decrease) of other than Managerial personnel by 18.01 %			
Comparison of remuneration of the Key Managerial Personnel against the performance of the company;		Mr. G Yoganand	CFO	CS
	Remuneration in F.Y 2023-24 (Rs. In Lacs)	6.00	29.90	6.17
	Remuneration as % of Revenue	0.46	2.30	0.47
	Remuneration as % of PBT	-0.93	-4.63	-0.95
The key parameters for any variable component of remuneration availed by the directors;	No Variable components are availed by any of the directors.			
The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year;	0.03			
Affirmation that the remuneration is as per the remuneration policy of the company.	It is affirmed that the remuneration is as per the remuneration policy of the Company			

(B) Statement showing Details of Employees of the Company as per Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014: Not Applicable.

By Order of the Board

For **MANJEERA CONSTRUCTIONS LIMITED**

Sd/-

Sandip Omprakash Agrawal
Director

DIN: 06873744

Place: Hyderabad

Date: _____ 2026

ANNEXURE IV

Management Discussions & Analysis Report

Industry Structure and Developments

The Global Economy

The global economy witnessed several headwinds in the reported year. While volatility in commodity prices weighed on economic growth, geopolitical disequilibrium further strained the supply chains. On the other hand, central banks resorting to calibrated interest rate hikes further impacted economic activity. Furthermore, tightening global financial conditions exacerbated fiscal and debt vulnerabilities in developing nations. These factors cumulatively declined global growth from 3.4% in CY22 to 3.2% in CY23. However, the global economy still remained resilient while navigating the tumultuous CY23.

Over 85% of central banks resorted to calibrated interest rate hikes to rein in inflation. While the tight monetary policies weighed upon global growth, it successfully prevented an economic downturn.

Projections indicate modest growth of approximately 2.8% for economies such as Ghana and around 1% for South Africa. These estimations are expected to enhance productivity and ensure better services in these regions. As the Company is looking forward to expanding its operations into these markets, the Company stands to gain from these favourable forecasts.

Global growth is expected to hold steady at 3.2% in CY2024 and maintain this rate into CY2025. Inflation is projected to decline in most regions owing to unwinding of supply-side pressures and easing of restrictive monetary policies. Global headline inflation is also anticipated to decline to 5.9% in CY24.

For advanced economies, growth is projected to decline slightly from 1.6% in CY23 to 1.7% in CY24, before rising to 1.8% in CY25. This highlights the impact of restrictive monetary policies and withdrawal of fiscal support. On the other hand, the world trade is estimated to grow to 3.0% in CY24 and 3.3% in CY25. However, the projection is expected to stay persistently below the historical average of 4.9%.

(Source: IMF, Deloitte 2024 economic outlook)

The Indian Economy

The Indian economy maintained its positive growth trajectory despite a sluggish global economy. In FY24, India's GDP touched 8.2% with Current Account Deficit (CAD) at 1.9% of GDP. There have been various primary drivers for GDP growth. Strong domestic demand and continuous government spending, coupled with rising exports, substantial increase in private consumption, growing focus on infrastructure development and a positive investing environment have augured well for the Indian economy.

India, one of the fastest growing major economies in the world, is an attractive destination for foreign investments. Moreover, the government's proactive stance to implement favourable fiscal policies have lend stability to the Indian economy. The introduction of flagship programmes like 'Make in India', 'Aatmanirbhar Bharat', Smart City Mission, Digital India and the PLI scheme have enabled growth across different sectors.

Several high-performance indicators point towards robust growth in the Indian economy. Increasing capex, strong tax revenue collections, growing domestic demand and surging capacity utilisation across sectors, coupled with a thriving food industry have bolstered the growth of the industry. Furthermore, stable repo rates, government bond yields and healthy foreign exchange reserves indicate towards macroeconomic stability in the forthcoming years.

The Government of India has allocated 3.3% of its GDP to the infrastructure sector in FY24, focusing on the transport and logistics segments. The aim of these initiatives is to augment economic growth of the country. The total budgetary outlay for infrastructure-related ministries has increased from around INR 3.7 Lakh crores in FY23 to INR 5 Lakh crores in FY24, offering investment prospects for the private sector across various transport sub-segments.

(Source: Deloitte India economic outlook, April 2024, investindia.gov.in)

INDUSTRY OVERVIEW

It is projected that by 2040, the Indian real estate market will grow to INR 65,000 crore from INR 12,000 crore in 2019. The sector is expected to reach a value USD 1 trillion ad compared with USD 200 billion in 2021.

The Indian real estate sector, a cornerstone of India's economic progress, is undergoing transformative shifts influenced by policy reforms, technological advancements, and evolving consumer preferences. Currently the real estate sector in India is performing very well, post being overall slow for few years and then suffering with the impact of the Covid-19 Pandemic. The sector contributes close to 7% to the country's GDP and is a primary contributor to employment. It is projected that the sector's contribution to the GDP will grow to 13% by 2025.

OUTLOOK

The Indian real estate sector continues to demonstrate resilience, supported by favourable demographics, rapid urbanisation, increasing infrastructure investments and policy initiatives of the Government. Demand across residential and commercial segments continues to remain robust, particularly in key metropolitan and emerging urban centres.

Pursuant to the approval and implementation of the Resolution Plan, the Company is well positioned to leverage its established brand value, project portfolio and extensive experience in the real estate sector. The management is committed to reviving ongoing projects, strengthening governance standards and restoring operational and financial stability.

While challenges relating to market conditions, regulatory approvals and financing environment continue to persist, the management remains optimistic that the implementation of the approved Resolution Plan will provide a strong foundation for future growth.

Risks and Concerns

The successful implementation of the approved Resolution Plan and restoration of normal business operations remain one of the key focus areas for the Company. The management continues to monitor various internal and external risks including market conditions, regulatory environment, liquidity management, project execution and macroeconomic developments.

In a recent analysis, we find that financial conditions are indeed an important driver of commercial real estate prices, and they help to explain the divergent performance of the sector across regions during the pandemic.

In general, economies with easier financial conditions (that is, lower real interest rates and other market conditions that make it easier to obtain financing) saw a smaller decline in commercial property prices during the pandemic and a faster recovery. Commercial property prices have also been higher in countries which implemented relatively less stringent public containment measures to control the spread of the virus, rolled out larger fiscal support packages, and have a higher vaccination rate.

A sharp tightening in financial conditions could thus put the commercial real estate sector under renewed pressure, especially in regions where economic growth prospects are weak and if stringent containment measures need to be put in place to curb new waves of infections.

Our analysis also suggests that trends catalyzed by the pandemic, such as working from home and e-commerce, have an impact on commercial real estate prices.

Developments

During the Financial Year under review, the Company continued to focus on preservation of value of its assets and maintaining continuity of its business operations under the framework of the Corporate Insolvency Resolution Process ("CIRP").

Subsequent to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025, and implementation thereof, the Company has entered into a new phase of revival and restructuring.

The Company is presently focusing on strengthening its operational capabilities, improving execution efficiencies, enhancing cost competitiveness and rebuilding stakeholder confidence. The management is also evaluating opportunities for revival and completion of existing projects while exploring new avenues for sustainable growth.

The key aspects of the business philosophy of the Company continue to be quality construction, timely execution, customer satisfaction and long-term value creation.

Segment-Wise Performance

The Company has two separate business segments – Real Estate and Construction Contracts. These are reportable segments in accordance with the IND AS 108 issued by the Companies (Indian Accounting Standards), Rules, 2015. The Segment wise results are given at Note No.37 to the financial statements.

Strengths and Opportunities

- Wide range of expertise spanning over 37 years in the construction sector, professional and competent senior management team.
- Well established brand recognition and goodwill.
- Diversified product mix ranging across residential, commercial and retail and Hospitality space.
- Strategically located projects with high selling potential. Identifying customer requirements and developing quality products.
- The Company's brand image has further improved with a recall value owing to its presence for a longer period and its commitment to quality and timely completion of projects.
- The experience and expertise gained in its field of activities have enabled the company to fast identify and create opportunities for new businesses.

Weaknesses and Threats

- Changes in government policies and regulatory framework.
- Delays in statutory approvals and clearances.
- Volatility in interest rates and financing conditions.
- Cyclical nature of the real estate industry.
- Successful implementation of the approved Resolution Plan and restoration of normal business operations remain critical to the Company's future growth strategy.

Internal Control Systems

During the period under review, the affairs of the Company were administered in accordance with the framework prescribed under the Insolvency and Bankruptcy Code, 2016 and thereafter pursuant to implementation of the approved Resolution Plan. The management continues to strengthen its internal control framework and governance mechanisms to support the future growth and operational requirements of the Company.

Financial Performance & Operational Review

During the Financial Year under review, the affairs of the Company continued to be managed in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016. The primary focus remained on preserving the value of the assets of the Company and facilitating the successful completion of the Corporate Insolvency Resolution Process.

Subsequent to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, the Company has commenced implementation of the approved Resolution Plan and is taking necessary steps towards operational revival and strengthening of its financial position.

The financial performance of the Company for the Financial Year 2024-25 is summarized below:

Human Resources and Industrial Relations

The Company's Human Resource philosophy is to establish, build and retain a strong performance and competency driven culture with greater sense of accountability and responsibility. The Company has been focused to create an environment that assists the employees to enhance their sense of pride in what they are doing thereby contributing to better productivity. The Company through its effective HR policies and systems has always encouraged its workers to innovate and apply new ideas to achieve quantum leaps in both size and scale of operations. The company has focused on employee lifecycle for good human resource management and feels proud of the commitment, competence and dedication shown by its employees in all areas of business.

The Company recognises that its employees are one of its most valuable assets and remains committed to fostering a culture of integrity, professionalism and accountability. During the year under review, industrial relations remained cordial and harmonious.

Following the implementation of the approved Resolution Plan, the Company is also in the process of strengthening its organisational structure to support its future business objectives.

Corporate Social Responsibility (CSR)

Your Company is committed to conduct business in an accountable manner that creates a sustained positive implication in society and it endeavours to make a positive contribution towards social cause. Your Company, in association with the Vasavi Foundation for Empowerment, has made several contributions for supporting, imparting training to persons who have an excellent academic record and limited financial means in the previous years. However, due to inadequate profits/losses in the previous 3 years the provisions of Section 135 of the Companies Act, 2013 ceased to apply to the Company. Hence, the Company did not contribute towards CSR activities for the Financial Year 2023-24.

Cautionary Statement

Certain statements in the MDA concerning future prospects may be forward-looking statements, which involve a number of underlying identified / non-identified risks, and uncertainties that could cause actual results to differ materially. In addition to the foregoing changes in the macro-environment, global pandemic like COVID-19 may pose an unforeseen, unprecedented, unascertainable and constantly evolving risk(s), inter-alia, to the Company and the environment in which it operates. The results of these assumptions made, relying on available internal and external information, are the basis for determining certain statements in the report. Since the factors underlying these assumptions are subject to change over time, the estimates on which they are based are also subject to change accordingly. These forward-looking statements represent only the Company's current intentions, beliefs or expectations, and any forward-looking statement speaks only as of the date on which it was made.

IMPLEMENTATION OF RESOLUTION PLAN

Pursuant to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025, the Company has commenced implementation of the approved Resolution Plan. The management remains focused on strengthening governance standards, restoring operational stability, improving financial discipline and maximizing stakeholder value through the effective implementation of the Resolution Plan.

The Company believes that the approved Resolution Plan provides a strong platform for business revival and sustainable long-term growth.

Annexure-V

REPORT ON CORPORATE GOVERNANCE

A report for the Financial Year ended March 31, 2025 on the compliance by the Company with Corporate Governance requirements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is furnished below.

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company believes that good Corporate Governance is an essential element for sustainable growth and enhancement of stakeholder value. The Company's philosophy on Corporate Governance is based on the principles of transparency, accountability, fairness, integrity and compliance with all applicable laws.

As informed to the Members in the previous Annual General Meeting, the Company was undergoing Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016. Subsequently, the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025, approved the Resolution Plan submitted by the Successful Resolution Applicants.

Pursuant to the implementation of the approved Resolution Plan, a new Board of Directors has been constituted for carrying on the affairs of the Company. The Company is presently in the process of constituting an optimum Board structure and reconstituting its various Board Committees, including appointment of Independent Directors, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. BOARD OF DIRECTORS

A. Composition of the Board

- i. The Board of Directors of the Company ("the Board") provides leadership and strategic guidance to the management of the Company and oversees its affairs in the best interests of all stakeholders. The Board is responsible for ensuring sound governance practices, transparency, accountability and compliance with the applicable laws.

As informed to the Members in the previous Annual General Meeting, the affairs of the Company were managed by the Resolution Professional during the Corporate Insolvency Resolution Process in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016. Subsequent to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025 and implementation thereof, a new Board of Directors has been constituted for carrying on the affairs and management of the Company.

The details of the Directors constituting the Board as on March 31, 2025 are as follows:

Name of the Director	Category of Directorship and Designation	No. of Directorships in other Companies		*Committee Membership	Committee Chairmanship
		Private	Public		
Mr. G. Yoganand	Promoter, Executive Chairman and Managing Director	7	3	3	-
Mr. K. Krishna Murty	Independent Non-Executive Director	-	1	4	4
Mr. D. L. S. Sreshti	Independent Non-Executive Director	1	2	4	2
Mr. G. Vivekanand	Non-Executive Director	2	2	-	-
Ms. G Veena	Non-Executive Woman Director	5	1	3	-

The Company is presently in the process of constituting an optimum Board structure, including the appointment of Independent Directors and a Woman Director, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Upon such appointments, the terms and conditions of appointment of the Independent Directors shall be placed on the website of the Company.

ii. As on the date of this Report, the Company is in the process of appointing Independent Directors pursuant to the implementation of the approved Resolution Plan. Accordingly, no separate meeting of the Independent Directors was held during the financial year under review.

Committees of the Board:

The powers of Board of Directors of the Company are suspended vide order dated July 18, 2023, passed by Hon'ble NCLT Bench, Hyderabad for initiation of the Corporate Insolvency Resolution Process, the powers of the suspended Board of Directors of the Company are vested in Resolution Professional Mr. Birendra Kumar Agrawal, Regulation 15(2A) of SEBI (LODR) REGULATIONS, 2015 provides that the regulations regarding the composition of the Board shall not be applicable to the Company under CIRP.

3. BOARD/COMMITTEE MEETINGS AND PROCEDURE

As informed to the Members in the previous Annual General Meeting, the affairs of the Company were managed by the Resolution Professional during the Corporate Insolvency Resolution Process in accordance with the provisions of the Insolvency and Bankruptcy Code, 2016.

Subsequent to the approval of the Resolution Plan by the Hon'ble National Company Law Tribunal, Hyderabad Bench, Court-II, vide its Order dated 26th March, 2025 and implementation thereof, a new Board of Directors has been constituted for carrying on the affairs and management of the Company.

The Company is presently in the process of constituting an optimum Board structure and reconstituting the various Committees of the Board in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The necessary steps in this regard are being undertaken and the requisite compliances shall be completed within the timelines prescribed under the applicable laws.

4. AUDIT COMMITTEE

The Company had 4 Audit committee meetings, during the year, July 25, 2024, November 29, 2024, December 25, 2024 and February 24, 2025.

Name of the Director	Position	No. of Meetings Attended
Mr. DLS Sreshti	Chairperson	4
Mr. K Krishna Murty Ms. G Veena	Member	4
Mr. DLS Sreshti	Member	4

5. NOMINATION & REMUNERATION COMMITTEE

The Company had 2 Nomination and Remuneration Committee meetings, during the year, July 25, 2024, November 29, 2024,

Name of the Director	Position	No. of Meetings Attended
Mr. DLS Sreshti	Chairperson	2
Mr. K Krishna Murty Ms. G Veena	Member	2
Mr. DLS Sreshti	Member	2

- i. Remuneration paid to Directors:

a. Executive Directors

The details of remuneration paid/payable to the Managing Director for the financial year 2023-24 is given below:

(Amount in Rs.)

Name of the Director	Salary, Allowances & Perks	Commission	Loans and Advances from the Company	Total
Mr. G. Yoganand	6,00,000	Nil	Nil	6,00,000

The present remuneration structure of Executive Director comprising of salary, perquisites and allowances have been approved by the Shareholders of the Company.

b. Non-Executive Directors

All the Non-Executive directors receive remuneration only by way of sitting fees for each meeting of the Board. Sitting fees @ Rs. 5,000/- per meeting is paid for attending each meeting of the Board and Audit Committee. The details of sitting fees paid to Non-Executive Directors for the financial year 2023-24 are as under:

Name of the Director	Sitting Fees (Amount in Rs.)
Mr. K. Krishna Murty	10,000
Mr. D. L. S. Sreshti	10,000
Ms. G Veena	10,000
Mr. Sudhakar Gande	10,000
Mr. G. Vivekanand	10,000

Except as mentioned above, sitting fee paid to respective Directors and reimbursement of expenses incurred towards attending the meetings, no other payment to individual Directors were made during the Financial Year 2023-24.

- c. Details of fixed component and performance linked incentives, along with the performance criteria: NIL
- d. Service contracts, notice period, severance fees: NIL
- e. Stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable: NIL

e. Stock option details, if any, and whether issued at a discount as well as the period over which accrued and over which exercisable: Nil

6. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Company had conducted 1 committee meeting on December 25, 2024

Name of the Director	Position	No. of Meetings Attended
Mr. DLS Sreshti	Chairperson	1
Mr. K Krishna Murty Ms. G Veena	Member	1
Mr. DLS Sreshti	Member	1

7. GENERAL BODY MEETINGS

a) Annual General Meetings:

The details of date, time and location of Annual General Meetings (AGM) of the Company held during the last three years and the Special Resolutions passed thereat are as follows:

Meeting	Venue	Date	Time	Special Resolutions passed
37 th AGM	Held through Virtual mode and deemed to be held at the registered office of the Company situated at #711, Manjeera Trinity Corporate, JNTU Hitech City Road, Kukatpally, Hyderabad-500072.	30.12.2024	11:00 AM	NIL
36 th AGM	Held through Virtual mode and deemed to be held at the registered office of the Company situated at #711, Manjeera Trinity Corporate, JNTU Hitech City Road, Kukatpally, Hyderabad-500072.	30.12.2023	10:00 AM	NIL
35 th AGM	Held through Virtual mode and deemed to be held at the registered office of the Company situated at #711, Manjeera Trinity Corporate, JNTU Hitech City Road, Kukatpally, Hyderabad-500072.	30.09.2022	10:00 AM	NIL

b) Extra-Ordinary General Meetings:

No Extra-Ordinary General Meeting was held during the year under review.

c) Postal Ballot:

No Postal Ballot has been conducted by the Company during the year under review.

8. MEANS OF COMMUNICATION

The Company regularly interacts with the shareholders from time to time and promptly and efficiently disseminates information through the Annual report and the Company's website.

- **Website:**

The Company has dedicated a section to the investors in its website www.manjeera.com wherein information as to financial results, shareholding pattern and Annual Reports are periodically updated.

- **Designated email-id:**

The Company has also designated email-id mclgrouphyd@gmail.com exclusively for investor servicing.

- **Annual Report:**

Annual Report containing Audited Annual Accounts, Consolidated Financial Statements, Directors' Report, Auditors' Report, Management's Discussion and Analysis and Corporate Governance reports, information pursuant to Para 2 of General instructions regarding subsidiary companies and other important information is circulated to Members and others entitled thereto and updated in the Company's website.

- **SEBI Complaints Redressal System (SCORES):**

The investors' complaints are also being processed through the centralized web based complaint redressal system. The salient features of SCORES are availability of centralised data base of the complaints and uploading online action taken reports by the Company. Through SCORES, the investors can view online, the actions taken and current status of the complaints.

9. DISCLOSURES

i) **Related Party Transactions:**

There are no materially significant Related Party Transactions which are potentially in conflict with the interests of the Company since all such transactions are negotiated at prevailing market rates/prices, in the best interests of the Company.

All material transactions entered into with related parties as defined under the Act and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during the financial year were in the ordinary course of business. These have been approved by the Audit Committee. The Board has approved a Policy for related party transactions which has been uploaded on the Company's website at www.manjeera.com.

There have been no materially significant related party transactions between the Company and its Directors, the Management, subsidiaries or relatives, except for those disclosed in the Board's report. Detailed information on materially significant related party transactions is enclosed as Annexure- III to the Board's report and the details of all Related Party Transactions during FY 2023-24 are given at note no. 35 to the Standalone Financial Statements.

ii) **Compliances:**

During the year under review there are no penalties or strictures imposed on the Company by Stock Exchanges, SEBI or other statutory authorities for non-compliance of any matter related to capital markets. All the returns have been filed within the stipulated time with the authorities concerned.

iii) **Code of conduct for Board and Senior Management:**

The Company has framed and adopted a Code of Conduct for its Directors and senior management personnel duly approved by the Board.

A copy of the said Code of Conduct is available on the Company's website www.manjeera.com.

All Board Members and senior management personnel have confirmed compliance with the Code of Conduct for the financial year 2023-24. A declaration to this effect signed by the Managing Director of the Company is enclosed at the end of this report.

iii) **Whistle Blower Policy/ Vigil Mechanism:**

The Company has adopted a Whistle Blower Policy and has established necessary mechanism for employees to report concerns about unethical behavior or violation of the Company's Code of Conduct. The Whistle Blower Policy requires every

employee to promptly report to the Management any actual or possible violation of the code. The disclosures if any reported are addressed in the manner and within the time frames prescribed in the policy.

No person has been denied access to the Management/Audit Committee. Further, the said policy has been posted to the Company's website, www.manjeera.com.

iv) Policy on Prevention of Insider Trading:

In line with the commencement of the Companies Act 2013, the Company has adopted a policy for prevention of Insider Trading in accordance with SEBI (Prohibition of Insider Trading) Regulations, 2015 effective from 15th May 2015, applicable to all the directors and other designated employees who may have access to unpublished price-sensitive information. Accordingly, such officials are prohibited from trading in the securities of the Company during the notified "closure of trading window" period. This policy is an amendment of the policy made under SEBI (Prohibition of Insider Trading) Regulations, 2015.

v) Details of compliance with mandatory requirements and adoption of non-mandatory requirements:

vi) The Company has complied with all the applicable mandatory requirements. The Company has not adopted the non-mandatory requirements of the Listing Regulations.

vii) Accounting Treatment in preparation of Financial Statements:

The guidelines /accounting standards laid down by the Institute of Chartered Accountants of India (ICAI) and prescribed under Section 133 of the Companies Act, 2013 have been followed in preparation of the financial statements of the Company in all material aspects.

viii) Web link determining policy for material subsidiary

The Company has formulated the policy on material subsidiary and on dealing with related party transactions and it is available at the website of the Company at www.manjeera.com.

ix) The Company is not dealing in commodity and hence disclosure relating to commodity price risks and commodity hedging is not required.

x) Details of utilization of funds raised through preferential allotments or qualified institutional placement as specified under Regulation 32(7A): **Not Applicable**

xi) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

- a. number of complaints filed during the financial year : Nil
- b. number of complaints disposed of during the financial year : NA
- c. number of complaints pending as on end of the financial year : Nil

xii) Non-Compliance of any requirement of corporate governance report of sub-paras (2) to (10) above, with reasons

thereof: All the above requirements are complied with.

10. GENERAL SHAREHOLDERS' INFORMATION

Company Registration Details:

The Company is registered in the State of Andhra Pradesh (currently Telangana State), India. The Corporate Identity Number allotted to the Company by the Ministry of Corporate Affairs (MCA) is **L45200TG1987PLC007228**.

The registered office of the Company.

Details of 38th Annual General Meeting:

Date and Time	:	August 30, 2026 at 9.00 AM
Venue	:	Registered office of the Company situated at Manjeera Trinity Corporate, JNTU Hitech City Road, Kukatpally, Hyderabad-500072.
a) Financial Year	:	April 1 to March 31
b) Date of Book Closure	:	July 10, 2026 to July 17, 2026 (Both days inclusive)

- c) **Dividend Payment Date** : No dividend declared during the year
- d) **Listing on Stock Exchanges** :

The Company's Equity Shares of the face value of Rs. 10/- each are listed in the following Stock Exchange in India:

- i) **Bombay Stock Exchange Limited**
Phiroze Jeejeebhoy
Towers Dalal Street,
Mumbai- 400001

e) Stock Code

- a) Scrip Code on BSE : 533078
b) Trading Symbol on BSE : MANJEERA
c) Demat ISIN in NSDL & CDSL for Equity Shares : INE320D01018

f) Market Price Data:-

The Equity Shares of the Company are traded on Bombay Stock Exchange.

The monthly high and low of stock quotations traded on BSE during the last financial year are given below:

Month	BSE		
	High (Rs)	Low (Rs)	No. of Shares Traded
April, 2024	50	39.81	3734
May, 2024	42.89	38.63	402
June, 2024	44.10	39.90	1908
July, 2024	47.47	38.95	2342
August, 2024	39.90	37.00	1656
September, 2024	44.88	37.10	14892
October, 2024	40.80	33.25	683
November, 2024	33.07	28.44	1329
December, 2024	42.95	27.02	2508
January, 2025	N.A	N.A	N.A
February, 2025	41.64	39.56	1707
March, 2025	43.05	40.35	297

g) **Details of Registrars and Share Transfer Agents:**

M/s. XL Softech Systems Limited

Plot No. 3, Sagar Society, Banjara

Hills, Road No. 2, Hyderabad -

500 034

Tel: +91-40- 23545913/ 14/ 15, Fax: +91-40- 23553214

Email: xlfield@gmail.com

Website: [http:// www.xlsoftech.com](http://www.xlsoftech.com)

Contact Person: **Mr. R. Ram Prasad**

h) **Share Transfer System:**

The Company's shares are compulsorily traded in the dematerialized form in the Stock Exchanges where it is listed.

Dematerialized shares are transferable through depository system while the physical share transfers are processed by the Registrar and Share Transfer Agent, M/s. XL Softech Systems Ltd. The Share Transfer requests which are valid and complete in all respects are normally processed within 15 days of receipt of the documents. Dematerialisation requests are processed within 10 days.

The summary of the above information is placed before the Stakeholders Relationship Committee

The Company obtains a yearly audit certificate with regard to compliance of share transfer formalities as required under Regulation 7(3) of the SEBI (LODR) Regulations, 2015 with Stock Exchanges and also the Reconciliation of Share Capital Audit Report from a Company Secretary in Whole-time Practice on quarterly (every 3 months) basis, and also files copies of the same with the Stock Exchanges.

(I) **Distribution of Shareholding:-**

The distribution of shareholding as on 31st March, 2025 is detailed below

Sl. No	Category		No. of Shareholders	Percentage (%) of Shareholders	Share Amount In Rs.	Share Amount %
	From	To				
1	Upto	- 5,000	574	75.03	4,79,190	0.38
2	5,001	- 10,000	56	7.32	4,00,970	0.32
3	10,001	- 20,000	41	5.36	5,74,610	0.46
4	20,001	- 30,000	11	1.44	2,71,380	0.22
5	30,001	- 40,000	8	1.05	2,79,720	0.22
6	40,001	- 50,000	6	0.78	2,81,200	0.22
7	50,001	- 1,00,000	15	1.96	12,08,830	0.97
8	1,00,001 & above		54	7.06	12,15,88,280	97.21
	Total		765	100.00	12,50,84,180	100

Details of Shareholding:

The details of shareholding pattern of the Company as on 31st March, 2025 is as follows:

Category of Shareholder	No. of shares	%
Promoters and Promoter group	92,68,577	74.10
Public:		
Bodies Corporate	6,74,214	5.39
Individuals	25,50,500	20.39
Non-Resident Individuals	15,127	0.12

Total	1,25,08,418	100
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m) Dematerialization of Shares and Liquidity:

The Company's securities are being held in dematerialized form in both National Securities Depository Limited (NSDL) and Central Depository Services Limited (CDSL). 1,21,86,851 equity shares aggregating to 97.43% of the total Equity Capital is held in dematerialized form as on 31st March, 2024.

There is no American depository receipts (ADR) and / or Global depository receipts GDR holding in the Company.

n) Project Locations: Project details are as given in Management Discussion and Analysis Report.

o) Equity Shares in the Suspense Account

In accordance with the requirement of Regulations 34(3) and Schedule V Part F of SEBI (LODR) Regulations, 2015, the Company reports the following details in respect of equity shares lying in the suspense account which were issued in dematerialized form pursuant to the public issue of the Company:

Aggregate No. of Shareholders and the outstanding shares in the suspense account at the beginning of the year.	No. of shareholders who approached the Company for transfer of shares from suspense account during the year.	No. of shareholders to whom shares were transferred from suspense account during the year.	Aggregate No. of Shareholders and the outstanding shares in the suspense account at the end of the year.
NIL	NIL	NIL	NIL

p) Address for Communication

In the event of any queries / grievances, please contact:

Mr. Sandeep Omprakash Agrawal

Director

Manjeera Constructions Ltd

304, 3RD FLOOR, Aditya Trade Center, Aditya Enclave Road, Ameerpet, Hyderabad, Telangana, Sanjeev Reddy Nagar, Hyderabad, Ameerpet, Telangana, India, 500038

Tel:

04066479647/66479664

E-mail Id: mclgrouphyd@gmail.com

Details of dates of transfer to Investor Education and Protection Fund (IEPF):

Since the Company has not declared any dividend from the Financial Year 2013-14 there is no need to transfer any amount of unclaimed dividend to Investor Education and Protection fund. The Company has already transferred the unclaimed amounts to Investor Education and Protection fund till the Financial Year 2012-13.

Electronic Communication Form (Green Initiative)

The Ministry of Corporate Affairs has come up with a Green Initiative of permitting the service of documents including Annual Reports to the Shareholders through e-mail or other permissible electronic modes instead of physical mode vide its Circular No. 17/2011 dated 21st April, 2011.

This is certainly a welcome move for the society at large as this will reduce paper consumption to a great extent and allow all stakeholders to contribute towards a Greener Environment. To support this green initiative, members who have not registered their email addresses so far, are requested to register their email addresses, in respect of electronic holdings with the Depository through their concerned Depository Participants. Members who hold shares in physical form are requested to fill the appropriate column in the members email registration form and register the same with M/s XL Softech Systems Limited.

Members Email Registration Form

Name.....

Email.....

Address.....

.....

.....

.....

DP ID:..... Client ID:.....

Folio No.

(in case of physical holding)

No. of equity shares held.....

Signature

Members are requested to send this email registration form to the Company's Registrar and Transfer Agent at the below mentioned address:

M/s XL Softech Systems Limited
Unit: Manjeera Constructions Limited

Plot No. 3, Sagar Society, Banjara Hills, Road No. 2, Hyderabad - 500034, Telangana

Emphasis of Matter

We draw attention to Note in financial results wherein it has been informed that the Corporate Insolvency Resolution Process was initiated under Section 7 of the Insolvency and Bankruptcy Code, 2016 against the company on 18th July, 2023 by the Hon'ble National Company Law Tribunal, Hyderabad Bench vide its order being C.P.(IB) No-320/2022. Further, vide order dated 18/07/2023, Mr. Kambhammettu Sri Vamsi having Registration Number- IBBI/IPA-001/IP-P00664/2017-2018/11141 was appointed as the Interim Resolution Professional and subsequently Mr. Birendra Kumar Agrawal having Registration Number- BBI/IPA-001/IP-P00564/2017-2018/11040 was appointed as the Resolution Professional.

Pursuant to the order passed by the Hon'ble National Company Law Tribunal on 26.03.2025 the company has been taken over by Valentis Laboratories Private Limited in consortium with Surya Treasure Island Private Limited and suitable adjustments have been made in books of accounts. However Change in capital structure and share holding pattern has not been incorporated as the share transfer proceeding has not been taken up as on the year ended on that date.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Director's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with The Accounting Standards specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Management is responsible for preparation of financials as per NCLT-approved scheme and Ind AS. Further management is responsible to ensure proper accounting of assets/liabilities written off, restructured, or impaired.

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

Auditors' Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, 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.
- 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 financial statements 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- This is the first audit post NCLT takeover; old company's balances have been restated/adjusted as per the approved scheme, and certain records were unavailable; financials represent the restructured entity in compliance with the Companies Act, 2013 and Ind AS.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements

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.

Report on Other Legal and Regulatory Requirements

(1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the applicable.

(2) As required by Section 143(3) of the Companies Act, 2013, we report that:

(a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit except otherwise as stated above.

(b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books; for keeping backup on daily basis of such books of account maintained in electronic mode, in a server physically located in India.

(c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of the account.

(d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 except as stated in the Qualified Opinion section and Basis for Qualified Opinion section of this report.

(e) on the basis of written representations received from the directors as on 31 March 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025, from being appointed as a director in terms of Section 164(2) of the Act.

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in 'Annexure B'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial control over financial reporting of those companies, for reasons stated therein

(g) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the Company has not paid / provided for managerial remuneration in accordance with the provisions of section 197 of the Act

(h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses and
- ii. There are no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company for the year ended 31 March 2024.
- iii. (a) the Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) the Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

-
- iv. The Company has not declared or paid any dividend during the year
 - v. With respect to maintenance of books of account using accounting software which has a feature of recording audit trail (edit log) facility, we performed procedures to assess whether the company maintained an accounting software with an audit trail (edit log) facility for all transactions recorded in the software throughout the year. We noted that the company did not use accounting software with such a feature, the company is not in compliance with the provisions of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

For SVD & Associates
Chartered Accountants
FRN 015405S

Avinash Doba
Partner
Membership No. 232340 UDIN:

Place: Hyderabad
Date: 19.03.2026

Re: Manjeera Constructions Limited

Annexure A to the Independent Auditors' Report.

(Referred to in paragraph '1' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Resolution Professional of **Manjeera Constructions Limited** of even date)

Based on the audit procedures performed for the purpose of reporting true and fair view on the financial statements of **Manjeera Constructions Limited** ("the Company") and taking into consideration the information and explanation given to us and books of account and other records examined by us in a normal course of audit, and to the best of our knowledge and belief, we report that:

i.(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company's Property, Plant and Equipment have been physically verified by the management during the year, there is a regular programme of verification which, in our opinion is reasonable having regard to the size of the Company and the nature of its assets. Discrepancies noted on such verification were not material and have been properly dealt with in the books of account.

(c) The title deeds of all the following immovable properties (which are included under the head "Investment Property") are not held in the name of the Company is nil.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year.

(e) We have not noticed nor have been informed of initiating any proceedings or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.

ii. (a) In our opinion, the management has conducted the physical verification of inventories at reasonable intervals during the year no material discrepancies between physical inventory and book records were noticed on physical verification.

(b) The company has not been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate during the year at any points of time during the year, from banks or financial institutions on the basis of security of current assets.

iii. During the year, the Company has made investments in one company and granted unsecured loans to one company and not provided any guarantee or security to firms or any other parties.

We further report that:

a. The company during the year has advanced loans to the companies

Particulars	Amount (Rs. in Lakhs)
(A) Aggregate amount granted during the year	Nil
(B) Balance outstanding as at balance sheet date in respect of above cases - Advance to Subsidiary (Manjeera Retail Holdings Private Limited)	4722.58

- b. The investments made, the terms and conditions of the grant of all the loans and advances in the nature of loans in the earlier years and continued in the current year are prima facie, not prejudicial to the interest of the Company.
- c. In respect of the loans and advances in the nature of loans granted in earlier year and continued in the current year, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.
- d. In respect of the loans and advances in the nature of loans granted in earlier years and continued in the current year, there is no overdue amounts
- e. There is a loan given falling due during the year, which has been renewed
- f. The Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.
- iv. The Company has not entered into any transaction covered under section 185 and 186 of the Companies Act, 2013. Accordingly, the provisions of clauses 3(iv) of the Order are not applicable to the Company at present.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits to which the directions issued by the Reserve Bank of India and provisions of Section 73 to Section 76 or any other relevant provision of the Act and the Rules made there under, where applicable. Further no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal and accordingly paragraph 3(v) of the Order is not applicable, at present.
- vi. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- vii. (a) Amount deducted/accrued in the books of account in respect of undisputed statutory dues including GST, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax, Cess or other statutory dues have generally been regularly deposited with the appropriate authorities. There were no undisputed amounts payable in respect of GST, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax, Cess or other material statutory dues were in arrears as at 31st March 2025 for a period more than six months from the date they became payable except the following:

Name of Statute	Nature of Dues	Amount (Rs. In Lakhs)
TDS	194A	19.26
TDS	194C	22.92
TDS	194H	0.46
TDS	194J	23.78
TDS	194I	4.01
TDS	192B	1.55

(b) There are no dues of GST, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax, Cess or other statutory dues which have not been deposited by the company on account of disputes, except the following:

Name of Statute	Nature of Dues	Amount (Rs. In Lakhs)	Period	Forum where dispute is pending
Goods & Services Tax Act	GST	59.97	Financial Year 2017-2018	Deputy Commissioner
Goods & Services Tax Act	GST	10.08	Financial Year 2018-2019	Deputy Commissioner
Goods & Services Tax Act	GST	28.61	Financial Year 2019-2020	Deputy Commissioner

viii. There are no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961.

ix.

(a) the company was undergoing CIRP as per NCLT order dated 18th July 2023. The company has been defaulted on repayments of loans and interest thereon. However, the order passed by the Hon'ble National Company Law Tribunal on 26th March 2025, the company has been taken over by Valentis Laboratories Private Limited in consortium with Surya Treasure Island Private Limited and suitable interest expenses accepted as per order have been recorded in books of accounts. During the year the interest as accepted to be paid as per NCLT order has been accounted.

(b) The company has not been declared willful defaulter by any bank or financial institution or other lender and hence reporting under clause 3(ix)(b) of the Order is not applicable.

(c) The term loans were applied for the purpose for which the loans were obtained.

(d) The Company does not have any short-term borrowings.

(e) The Company does not have any subsidiaries or associates or joint ventures

x.(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.

(b) The Company has not made any preferential allotment or private placement of shares or Convertible debentures during the year.

xi.(a) No fraud by the Company or on the company has been noticed or reported during the year, nor have we been informed of any fraud by the management and

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-14 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. There are no whistle blower complaints received by the company during the year.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii)(a) of the CARO 2016 is not applicable.

xiii. All the transactions with the related parties are in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, the details have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. The company does not have an internal audit system commensurate with the size and nature of its business, the company is not in compliance with the provisions of sec 138 of Companies Act, 2013.

xv. The Company has not entered into any non-cash transactions with directors or persons connected with them as referred to in provisions of section 192 of the Companies Act, 2013 are not applicable.

xvi.(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance Transactions during the year.

(c) The Company is not a core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directors, 2016).

(d) We have not received from the Company, necessary information/ confirmation to enable us to state whether the Group of which it is a constituent, has any Core investment Company in the Group.

- xvii. The Company has incurred cash loss of Rs 518.64 Laksh during the year. The Company has incurred cash loss of Rs 616.34 Lakhs in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year and hence reporting under clause 3(xviii) of the Order is not applicable.
- xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- xx. The Company is not required to transfer any amount to a fund specified in Schedule VII to the Companies Act in compliance with the the provisions of section 135 of the Act.

For SVD & Associates
Chartered Accountants
FRN 015405S

Avinash Doba
Partner
Membership No. 232340

UDIN:

Place: Hyderabad

Re: Manjeera Constructions Limited

Annexure B to the Independent Auditors' report

(Referred to in paragraph '2.f' under 'Report on Other Legal and Regulatory Requirements' section of our report to the Resolution Professional of **Manjeera Constructions Limited** of even date) •

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Manjeera Constructions Limited ("the Company") as of 31 March, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of Internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether. adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, maintained adequate internal financial controls over financial reporting as of 31 March, 2025 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India, and except for the possible effects of the material weakness described above on the achievement of the objectives of the control criteria, the Company's internal financial controls over financial reporting were operating effectively as of 31 March 2025.

For SVD & Associates
Chartered Accountants
FRN 015405S

Avinash Doba
Partner
Membership No. 232340

UDIN:

Place: Hyderabad

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
STANDALONE BALANCE SHEET AS AT MARCH 31, 2025
(All amounts in Rupees, except share data and where otherwise stated)

Particulars	NOTE	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
ASSETS			
Non Current Assets			
Property, Plant and Equipment	3	1,00,84,231	1,27,30,358
Investment Property	3.1	3,72,93,333	3,74,23,636
Other Intangible Assets	3.2	2,63,898	5,42,654
Financial Assets			
Investments	4	1,25,17,27,004	1,25,17,27,004
Bank balances	5	-	20,51,470
Other Financial Assets	6	23,59,18,612	19,59,18,612
Loans&Advances	13	-	47,22,58,882
Non Current Tax Assets (Net)	7	3,61,32,019	3,35,61,806
Deferred Tax Assets (Net)	8	2,42,12,373	2,43,92,926
Other Non Current Assets	9	46,24,737	46,24,737
Total Non - Current Assets		1,60,02,56,208	2,03,52,32,085
Current Assets			
Inventories	10	2,99,74,96,900	2,99,74,96,900
Financial Assets			
Trade Receivables	11	1,62,00,574	36,94,79,775
Cash and Cash Equivalents	12.1	3,76,45,295	3,92,20,733
Bank balances other than above	12.2	-	5,75,77,491
Other Financial Assets	14	-	-
Other Current Assets	15	8,02,25,648	13,38,71,869
Total Current Assets		3,13,15,68,418	3,59,76,46,769
Total Assets		4,73,18,24,626	5,63,28,78,854
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	16	12,50,84,180	12,50,84,180
Other Equity	17	4,12,00,81,781	79,03,03,713
Total Equity		4,24,51,65,961	91,53,87,893
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Borrowings	18	53,70,46,234	75,43,72,324
Provisions	19	28,54,865	24,31,315
Other non-current liabilities	20	-	2,89,36,78,153
Deferred Tax Liabilities (Net)		-	-
Total Non Current Liabilities		53,99,01,099	3,65,04,81,792
Current Liabilities			
Financial Liabilities			
Borrowings	21	6,50,45,476	48,07,80,430
Trade Payables	22		40,593
Total outstanding dues of micro and small enterprises			
Total outstanding dues of creditors other than micro and small enterprises		2,18,32,465	43,68,31,202
Other Financial Liabilities	23	98,84,394	7,13,83,143
Provisions	24	-	4,40,495
Current Tax Liabilities (Net)	25	-	-
Other Current Liabilities	26	(15,00,04,772)	7,75,33,304
Total Current Liabilities		(5,32,42,437)	1,06,70,09,168
Total Equity and Liabilities		4,73,18,24,623	5,63,28,78,853
Accompanying notes forming part of the standalone financial statements			

For SVD & Associates
Chartered Accountants
FRN 015405S

For and on behalf of the Board of Directors of
Manjeera Constructions Limited

Avinash Doba
Partner
Membership No.232340

Sandip O Agarwal
Director
DIN : 06873744

Vikrant Jain
Director
DIN : 08245190

UDIN:

Place: Hyderabad
Date: 10-03-2026

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
STATEMENT OF AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2025
(All amounts in Lakhs, except share data and where otherwise stated)

Particulars	NOTE	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
ASSETS			
Non Current Assets			
Property, Plant and Equipment	3	100.84	127.30
Investment Property	3.1	372.93	374.24
Other Intangible Assets	3.2	2.64	5.43
Financial Assets		-	-
Investments	4	12,517.27	12,517.27
Bank balances	5	-	20.51
Other Financial Assets	6	2,359.19	1,959.19
Loans&Advances	13	-	4,722.59
Non Current Tax Assets (Net)	7	361.32	335.62
Deferred Tax Assets (Net)	8	242.12	243.93
Other Non Current Assets	9	46.25	46.25
Total Non - Current Assets		16,002.56	20,352.32
Current Assets			
Inventories	10	29,974.97	29,974.97
Financial Assets			
Trade Receivables	11	162.01	3,694.80
Cash and Cash Equivalents	12.1	376.45	392.21
Bank balances other than above	12.2	-	575.77
Other Financial Assets	14	-	-
Other Current Assets	15	802.26	1,338.72
Total Current Assets		31,315.68	35,976.47
Total Assets		47,318.25	56,328.79
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	16	1,250.84	1,250.84
Other Equity	17	41,200.82	7,903.04
Total Equity		42,451.66	9,153.88
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Borrowings	18	5,370.46	7,543.72
Provisions	19	28.55	24.31
Other non-current liabilities	20	-	28,936.78
Deferred Tax Liabilities (Net)		-	-
Total Non Current Liabilities		5,399.01	36,504.82
Current Liabilities			
Financial Liabilities			
Borrowings	21	650.45	4,807.80
Trade Payables	22		
Total outstanding dues of micro and small enterprises		-	0.41
Total outstanding dues of creditors other than micro and small enterprises		218.32	4,368.31
Other Financial Liabilities	23	98.84	713.83
Provisions	24	-	4.40
Current Tax Liabilities (Net)	25	-	-
Other Current Liabilities	26	(1,500.05)	775.33
Total Current Liabilities		(532.42)	10,670.09
Total Equity and Liabilities		47,318.25	56,328.79
Accompanying notes forming part of the standalone financial statements			

For SVD & Associates
Chartered Accountants
FRN 015405S

For and on behalf of the Board of Directors of
Manjeera Construtions Limited

Avinash Doba
Partner
Membership No.232340

Sandip O Agarwal
Director
DIN : 06873744

Vikrant Jain
Director
DIN : 08245190

UDIN:

Place: Hyderabad
Date: 10-03-2026

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

STATEMENT OF AUDITED STANDALONE PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Lakhs , except share data and where otherwise stated)

Particulars	NOTE	YEAR ENDED MARCH 31, 2025	YEAR ENDED MARCH 31, 2024
INCOME			
Revenue from Operations	27	122.74	749.63
Other Income	28	18.50	550.33
Total Income (A)		141.24	1,299.96
EXPENSES			
Cost of Sales	29	659.89	1,189.73
Employee Benefits Expense	30	-	123.57
Finance Costs	31	-	202.47
Depreciation and Amortization Expense (Note 3, 3.1 and 3.2)	3	30.55	29.94
Other Expense	32	-	400.53
Total Expenses (B)		690.44	1,946.24
Profit Before Tax (A-B=C)		(549.20)	(646.28)
Tax expenses	33		
Current Tax		-	-
Incometax relating to earlier periods		-	-
Deferred Tax		1.81	(129.61)
Total Tax expenses (D)		1.81	(129.61)
Profit for the year (C-D=E)		(551.01)	(516.67)
Other comprehensive income / (loss)			
Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		-	13.36
Income tax on above		-	(3.47)
Other comprehensive income / (loss) for the year. (F)		-	9.89
Total comprehensive income for the year. (E+F=G)		(551.01)	(506.78)
Earnings per share of face value of Rs. 10/- each.			
Basic and Diluted - Rs.		(4.41)	(4.13)

For SVD & Associates
Chartered Accountants
FRN 015405S

For and on behalf of the Board of Directors of
Manjeera Construtions Limited

Avinash Doba
Partner
Membership No.232340

Sandip O Agarwal
Director
DIN : 06873744

Vikrant Jain
Director
DIN : 08245190

UDIN:

Place: Hyderabad
Date: 10-03-2026

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
STANDALONE BALANCE SHEET AS AT MARCH 31, 2025
(All amounts in Rupees, except share data and where otherwise stated)

Particulars	NOTE	AS AT MARCH 31, 2025	AS AT MARCH 31, 2024
ASSETS			
Non Current Assets			
Property, Plant and Equipment	3	1,00,84,231	1,27,30,358
Investment Property	3.1	3,72,93,333	3,74,23,636
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Other Financial Assets	14	-	-
Other Current Assets	15	8,02,25,648	13,38,71,869
Total Current Assets		3,13,15,68,418	3,59,76,46,769
Total Assets		4,73,18,24,626	5,63,28,78,854
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	16	12,50,84,180	12,50,84,180
Other Equity	17	4,12,00,81,781	79,03,03,713
Total Equity		4,24,51,65,961	91,53,87,893
Liabilities			
Non Current Liabilities			
Financial Liabilities			
Borrowings	18	53,70,46,234	75,43,72,324
Provisions	19	28,54,865	24,31,315
Other non-current liabilities	20	-	2,89,36,78,153
Deferred Tax Liabilities (Net)		-	-
Total Non Current Liabilities		53,99,01,099	3,65,04,81,792
Current Liabilities			
Financial Liabilities			
Borrowings	21	6,50,45,476	48,07,80,430
Trade Payables	22		40,593
Total outstanding dues of micro and small enterprises			
Total outstanding dues of creditors other than micro and small enterprises		2,18,32,465	43,68,31,202
Other Financial Liabilities	23	98,84,394	7,13,83,143
Provisions	24	-	4,40,495
Current Tax Liabilities (Net)	25	-	-
Other Current Liabilities	26	(15,00,04,772)	7,75,33,304
Total Current Liabilities		(5,32,42,437)	1,06,70,09,168
Total Equity and Liabilities		4,73,18,24,623	5,63,28,78,853
Accompanying notes forming part of the standalone financial statements			

For SVD & Associates
Chartered Accountants
FRN 015405S

For and on behalf of the Board of Directors of
Manjeera Constructions Limited

Avinash Doba
Partner
Membership No.232340

Sandip O Agarwal
Director
DIN : 06873744

Vikrant Jain
Director
DIN : 08245190

UDIN:

Place: Hyderabad
Date: 10-03-2026

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
STATEMENT OF STANDALONE PROFIT AND LOSS FOR YEAR ENDED MARCH 31, 2025
(All amounts in Rupees, except share data and where otherwise stated)

Particulars	NOTE	YEAR ENDED MARCH 31, 2025	YEAR ENDED MARCH 31, 2024
INCOME			
Revenue from Operations	27	1,22,73,924	7,49,62,839
Other Income	28	18,50,134	5,50,32,837
Total Income (A)		1,41,24,058	12,99,95,676
EXPENSES			
Cost of Sales	29	6,59,88,926	11,89,72,915
Employee Benefits Expense	30	-	1,23,56,985
Finance Costs	31	-	2,02,46,987
Depreciation and Amortization Expense (Note 3, 3.1 and 3.2)	3	30,55,185	29,94,106
Other Expense	32	-	4,00,53,112
Total Expenses (B)		6,90,44,111	19,46,24,104
Profit Before Tax (A-B=C)		(5,49,20,053)	(6,46,28,428)
Tax expenses	33		
Current Tax		-	-
Incometax relating to earlier periods		-	-
Deferred Tax		1,80,553	(1,29,61,459)
Total Tax expenses (D)		1,80,553	(1,29,61,459)
Profit for the year (C-D=E)		(5,51,00,606)	(5,16,66,969)
Other comprehensive income / (loss)			
Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		-	13,36,080
Income tax on above		-	(3,47,381)
Other comprehensive income / (loss) for the year. (F)		-	9,88,699
Total comprehensive income for the year. (E+F=G)		(5,51,00,606)	(5,06,78,270)
Earnings per share of face value of Rs. 10/- each.			
Basic and Diluted - Rs.		(4.41)	(4.13)
Accompanying notes forming part of the standalone financial statements			

For SVD & Associates
Chartered Accountants
FRN 015405S

For and on behalf of the Board of Directors of
Manjeera Construtions Limited

Avinash Doba
Partner
Membership No.232340

Sandip O Agarwal
Director
DIN : 06873744

Vikrant Jain
Director
DIN : 08245190

UDIN:

Place: Hyderabad
Date: 10-03-2026

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228

Statement of Audited Cash Flows for Year Ended March 31, 2025

		(Rs. In Lakhs)	
	Particulars	As at 31-Mar-25	As at 31-Mar-24
A.	Cash flows from operating activities		
	Profit before tax	(549.20)	(646.28)
	Adjustments for:		
	Depreciation and amortisation expense	30.55	29.94
	Finance costs	-	202.47
	Interest income	-	(302.55)
	Profit on sale of fixed assets	-	-
	Deferred Expenditure Written off	-	90.08
	Net surplus of all assets and liabilities written off under NCLT Plan	33,848.79	-
	Security deposits (Fair Value Adjustments)	-	(70.29)
		33,879.34	(50.34)
	Operating profit before working capital changes	33,330.14	(696.62)
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Decrease/ (Increase) in Inventories	-	(2,011.60)
	(Increase)/ decrease in Trade receivables	3,532.79	902.67
	Decrease/ (Increase) in Loans	4,722.59	843.36
	(Increase)/ decrease in other financial assets	(379.49)	800.28
	(Increase)/ decrease in other Other Current Assets	510.76	1,169.48
	Adjustments for increase / (decrease) in operating liabilities:		
	Increase / (decrease) in Trade payables	(4,150.39)	(35.81)
	Increase / (decrease) in other current liabilities	(31,212.16)	(738.27)
	(Decrease) / Increase in Other Financial Liabilities	(614.99)	(230.64)
	Increase / (decrease) in Borrowings	-	(586.74)
	Increase / (decrease) in Provisions	(0.17)	8.78
		(27,591.06)	121.49
	Cash generated from operations	5,739.08	(575.13)
	Net income tax (Paid)/ Refunds	-	(199.70)
	Net cash flow from operating activities (A)	5,739.08	(774.83)
B.	Cash flow from investing activities		
	Capital expenditure for Property, Plant and Equipment, Investment Property, Intangible Assets including CWIP, Investments	-	(84.89)
	Proceeds from disposal of Property, Plant and Equipment, Investment Property	-	-
	Fixed Deposits - Non Current	-	85.49
	Interest Received	-	302.55
	Net cash flow from investing activities (B)	-	303.15
C.	Cash flow from financing activities		
	Proceeds from Long term Borrowings		5,977.67
	Repayment of Long term borrowings	(2,173.26)	(4,941.19)
	Proceeds from Others	(4,157.35)	386.00
	Finance cost Paid		(112.63)
	Net cash flow used in financing activities (C)	(6,330.61)	1,309.85
	Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)	(591.53)	838.17
	Cash and cash equivalents at the beginning of the year	967.98	129.81
	Cash and Cash Equivalents at the end of the year	376.45	967.98

Reconciliation of the Closing Balance as at the end of the period

Particulars	As at 31-Mar-25	As at 31-Mar-24
Bank balances	357.45	373.20
Cash and Cash Equivalents	19.01	19.01
Fixed Deposits - Current	-	575.77
Cash and cash equivalents at the end of the period	376.45	967.98

For SVD & Associates
Chartered Accountants
FRN 015405S

Avinash Doba
Partner
Membership No.232340

UDIN:

Place: Hyderabad
Date: 10-03-2026

For and on behalf of the Board of Directors of
Manjeera Construtions Limited

Sandip O Agarwal Vikrant Jain
Director Director
DIN : 06873744 DIN : 08245190

Note 3

Property, Plant & Equipment and Capital Work-in-Progress:

Carrying Amount:

	As at March 31, 2025	As at March 31, 2024
Freehold Land	1,68,006	1,68,006
Plant and Machinery	76,14,669	92,97,520
Electrical Equipment	2,97,811	3,63,628
Furniture & Fixtures	15,16,154	20,45,815
Vehicles	3,46,470	5,03,810
Office Equipment	48,329	82,450
Computers	92,792	2,69,128
Total	1,00,84,231	1,27,30,358

Cost or deemed Cost:

	Land	Plant and Machinery	Electrical Equipments	Furniture & Fixtures	Vehicles	Office Equipment	Computers	Total
Balance as at March 31, 2023	1,68,006	5,60,99,514	22,95,922	67,72,371	1,33,06,270	22,02,553	51,60,016	8,60,04,652
Additions	-	-	1,71,700	-	-	12,924	1,50,975	3,35,599
Disposals/ Adjustments								-
Balance as at March 31, 2024	1,68,006	5,60,99,514	24,67,622	67,72,371	1,33,06,270	22,15,477	53,10,991	8,63,40,251
Additions								
Disposals/ Adjustments								
Balance as at March 31, 2025	1,68,006	5,60,99,514	24,67,622	67,72,371	1,33,06,270	22,15,477	53,10,991	8,63,40,251

Accumulated depreciation

	Land	Plant and Machinery	Electrical Equipments	Furniture & Fixtures	Vehicles	Office Equipment	Computers	Total
Balance as at March 31, 2023	-	4,56,31,492	20,25,151	42,61,801	1,20,61,537	20,92,810	48,60,634	7,09,33,425
Depreciation / Amortization		11,70,501	78,843	4,64,756	7,40,922	40,216	1,81,229	26,76,467
Disposals/ Adjustments								-
Balance as at March 31, 2024	-	4,68,01,994	21,03,994	47,26,557	1,28,02,460	21,33,026	50,41,862	7,36,09,893
Depreciation / Amortization		16,82,851	65,817	5,29,661	1,57,340	34,121	1,76,337	26,46,127
Disposals/ Adjustments								
Balance as at March 31, 2025	-	4,84,84,845	21,69,811	52,56,218	1,29,59,800	21,67,148	52,18,199	7,62,56,020

Note: Refer note 17 & 20 for details of assets pledged.

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025
(All amounts in Rupees, except share data and where otherwise stated)

Note 3.1

Investment property:

Carrying Amount:

	As at March 31, 2025	As at March 31, 2024
Land	3,07,75,534	3,07,75,534
Buildings	65,17,799	66,48,102
Total	3,72,93,333	3,74,23,636

Cost or deemed Cost:

	Land - Freehold	Buildings	Total
Balance as at March 31, 2023	3,07,75,534	1,42,48,913	4,50,24,447
Additions			-
Disposals / Adjustments			-
Balance as at March 31, 2024	3,07,75,534	1,42,48,913	4,50,24,447
Additions			
Disposals / Adjustments			
Balance as at March 31, 2025	3,07,75,534	1,42,48,913	4,50,24,447

Accumulated Depreciation:

	Land - Freehold	Buildings	Total
Balance as at March 31, 2023	-	74,67,455	74,67,455
Depreciation		1,33,356	1,33,356
Disposals / Adjustments			-
Balance as at March 31, 2024	-	76,00,811	76,00,811
Depreciation		1,30,303	1,30,303
Disposals / Adjustments			
Balance as at March 31, 2025	-	77,31,114	77,31,114

Note 3.2

Other Intangible Assets

Carrying Amount:

	As at March 31, 2025	As at March 31, 2024
Computer Software	2,63,898	5,42,654
Total	2,63,898	5,42,654

Cost or deemed Cost:

	Computer Software	Total
Balance as at March 31, 2022	60,35,843	60,35,843
Additions		-
Disposals/ Adjustments		-
Balance as at March 31, 2023	60,35,843	60,35,843
Additions	2,90,000	2,90,000
Disposals/ Adjustments		-
Balance as at March 31, 2024	63,25,843	63,25,843
Additions		
Disposals/ Adjustments		
Balance as at March 31, 2025	63,25,843	63,25,843

Accumulated depreciation

	Computer Software	Total
Balance as at March 31, 2022	53,07,615	53,07,615
Depreciation / Amortization	2,91,291	2,91,291
Disposals/ Adjustments		-
Balance as at March 31, 2023	55,98,906	55,98,906
Depreciation / Amortization	1,84,283	1,84,283
Disposals/ Adjustments		-
Balance as at March 31, 2024	57,83,189	57,83,189
Depreciation / Amortization	2,78,755	2,78,755
Disposals/ Adjustments		
Balance as at March 31, 2025	60,61,944	60,61,944

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

	As at March 31, 2025		As at March 31, 2024	
			Number	Amount
4 Non Current Investments				
Trade (Unquoted) (At Cost)				
4.1 In Subsidiaries				
(i) Investment in equity shares				
<u>In Shares of Rs 10 each, fully paid up</u>				
Manjeera Retail Holdings Private Limited (Refer Note.no.4.4)	8,82,35,294	1,04,23,77,931	8,82,35,294	1,04,23,77,931
GM Infra Ventures Private Limited	28,50,000	9,01,62,400	28,50,000	9,01,62,400
Total aggregate investments in Subsidiaries		1,13,25,40,331		1,13,25,40,331
4.2 In Associates				
(i) Investment in equity shares				
Manjeera Hospitality (Amaravati) Private Limited	26,000	2,60,000	26,000	2,60,000
Total aggregate investments in Associates		2,60,000		2,60,000
4.3 In Others				
(i) Investment in equity shares				
<u>In Shares of Rs.10 each, fully paid up</u>				
Manjeera Hospitality (Rajahmundry) Private Limited	33,07,895	3,30,78,950	33,07,895	3,30,78,950
(ii) Investment in others				
Vasavi Realtors LLP (Refer 4.5)		8,58,47,723		8,58,47,723
		11,89,26,673		11,89,26,673
Grand Total		1,25,17,27,004		1,25,17,27,004

4.4: All shares which are held by Company in its wholly owned subsidiary Manjeera Retail Holdings Private Limited are pledge to VISTRA ITCL (INDIA) LIMITED which is a security trustee for the loan availed from Catalyst Trusteeship Limited by the Manjeera Retail Holdings Private Limited.

4.5: 20% of Capital invested by Company in Vasavi Realtors LLP

	As at March 31, 2025	As at March 31, 2024
5 Non Current Bank Balances		
Deposits with maturity of more than 12 months (Refer Note No 5.1)	-	20,51,470
	-	20,51,470
5.1 Margin Money Deposits represents the deposits lodged with Banks against Guarantees issued by them.		
6 Other Financial Assets		
(Unsecured and Considered Good)		
Deposits under Joint Development Arrangements	22,73,61,794	18,73,61,794
Electricity and Other deposits	25,56,818	25,56,818
Advance for Land Acquisition	60,00,000	60,00,000
Grand Total	23,59,18,612	19,59,18,612

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

	As at March 31, 2025	As at March 31, 2024
7 Non-Current Tax Assets (Net)	3,61,32,019	3,35,61,806
Total	3,61,32,019	3,35,61,806
8 Deferred Tax Assets (Net)		
(i) Deferred Tax Liability on timing difference due to: Depreciation	(16,67,746)	(14,87,193)
(ii) Deferred Tax Asset on timing differences due to: Provision for Gratuity and Compensated absences	7,46,671	7,46,671
(iii) Deferred Tax Asset-Profit and Loss Account	2,51,33,448	2,51,33,448
Deferred Tax Asset (Net) - (i) + (ii) + (iii) Total	2,42,12,373	2,43,92,926
9 Other Non-Current Assets		
Deferred Expenditure	46,24,737	46,24,737
Other advances		-
Total	46,24,737	46,24,737
10 Inventories	2,99,74,96,900	2,99,74,96,900
Space held for sale (Projects)	2,99,74,96,900	2,99,74,96,900
Manjeera Trinity Homes		0
Property Development - in -Progress (Projects)		(0)
Manjeera Diamond Villas		
Manjeera Monarch	58,74,27,296	58,74,27,296
WIP-Monrch Club House	4,92,65,391	4,92,65,391
Yelahanka, Bangalore	39,18,65,674	39,18,65,674
Manjeera Blue	9,66,93,220	9,66,93,220
French County	2,47,45,274	2,47,45,274
Khanamet- Land Inventory	1,64,51,80,000	1,64,51,80,000
Khanamet	20,23,20,045	20,23,20,045
Total	2,99,74,96,900	2,99,74,96,900
` Borrowing Costs capitalised during the period as inventory - Rs. 453.30 Lakhs (March 31, 2023: Rs. 1063.93 Lakhs).		
11 Trade Receivables		
Unsecured		
Considered Good	1,62,00,574	36,94,79,775
Considered Doubtful		18,27,898
	1,62,00,574	37,13,07,673
Others, Considered Good		-
	1,62,00,574	37,13,07,673
Less : Allowance for doubtful trade receivables		18,27,898
Total	1,62,00,574	36,94,79,775

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

	As at March 31, 2025	As at March 31, 2024
12 Cash and Bank Balances		
12.1 Cash and Cash Equivalents		
Cash on hand	19,00,598	19,00,598
Balances with Banks		
In Current Accounts	3,57,44,697	3,73,20,135
	3,76,45,295	3,92,20,733
12.2 Other Bank Balances (Refer note 12.2.1)		
In Deposit Accounts- With Scheduled Banks		
In Deposit Accounts with maturity less than 12 months		5,75,77,491
	3,76,45,295	9,67,98,224
12.2.1 Margin Money Deposits represents the deposits lodged with Banks against Guarantees issued by them.		
13 Loans		
(Unsecured and Considered good)		
Advances to related parties		
Non Current advances	-	47,22,58,882
Current advances		-
	-	47,22,58,882
14 Other Financial Assets		
Retention Money Receivable		-
Total		-
15 Other Current Assets		
(Unsecured Considered Good)		
Advances to contractors / Sub contractors	3,33,61,763	6,85,10,655
Advances recoverable in cash or kind	3,35,634	2,04,04,445
GST Credit	4,65,28,251	4,20,82,586
Current Tax Asset		24,49,969
Prepaid Expenses		4,24,213
Total	8,02,25,648	13,38,71,869

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

		As at March 31, 2025		As at March 31, 2024	
		Number of shares	Amount	Number of shares	Amount
16	Share Capital				
	Authorised :				
	Equity Shares of Rs. 10 each	2,50,00,000	25,00,00,000	2,50,00,000	25,00,00,000
	Issued :				
	Equity Shares of Rs. 10 each (Refer note 16.3)	1,25,08,418	12,50,84,180	1,25,08,418	12,50,84,180
	Subscribed and Paid up :				
	Equity Shares of Rs.10 each	1,25,08,418	12,50,84,180	1,25,08,418	12,50,84,180
	Total		12,50,84,180		12,50,84,180
16.1	Reconciliation of the number of equity shares and amount outstanding at beginning and at end of the year				
		As at March 31, 2025		As at March 31, 2024	
		Number of shares	Amount	Number of shares	Amount
	Balance at beginning of the year	1,25,08,418	12,50,84,180	1,25,08,418	12,50,84,180
	Add: Issued during the year	-	-	-	-
	Balance at end of the year	1,25,08,418	12,50,84,180	1,25,08,418	12,50,84,180
16.2	Details of shares held by each shareholder holding more than 5% shares				
		As at March 31, 2025		As at March 31, 2024	
		Number of shares	% holding	Number of shares	% holding
	G. Yoganand	68,50,946	54.77	68,50,946	54.77
	G. Padmaja	8,54,750	6.83	8,54,750	6.83
	Gajjala Investments and Holdings Private Limited	8,24,979	6.60	8,24,979	6.60
16.3	Rights of the share holders				
	The Company has only one class of shares. Equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. All the equity shares rank pari passu in all respects including but not limited to entitlement for dividend, bonus issue and rights issue. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors, if any, is subject to the approval				
	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company in proportion of their shareholding.				

	As at March 31, 2025	As at March 31, 2024
17 Other Equity		
17.1 Securities Premium Account	15,01,00,860	15,01,00,860
17.2 General Reserve	2,70,00,000	2,70,00,000
17.3 Surplus in Statement of Profit and Loss (Refer Note 17.3.a)		
Opening balance	61,00,28,504	66,16,95,473
Add : Profit for the year	(5,51,00,606)	(5,16,66,969)
Add: Net surplus of all assets and liabilities written off under NCLT Plan	3,38,48,78,674	-
Closing balance	3,93,98,06,572	61,00,28,504
17.4 Other Components of Equity		
Opening balance	31,74,349	21,85,649
Remeasurements of the defined benefit plans (Refer note 17.4.a)		9,88,699
Closing balance	31,74,349	31,74,349
Total	4,12,00,81,781	79,03,03,713

17.3.a Retained earnings represents the Company's undistributed earnings after taxes.

17.4.a It represents the actuarial gain/(loss) recognised on the defined benefit plan and will not be reclassified to retained earnings.

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

		As at March 31, 2025		As at March 31, 2024	
		Non Current	Current*	Non Current	Current*
18	Borrowings - Non Current				
	Secured - at amortised cost				
	Term loans from Others				
	LIC Housing Finance Limited	4,78,35,489	34,60,15,204	4,78,35,489	34,60,15,204
	State Bank of India - Newyork by Manjeera	14,29,65,125		19,77,00,000	-
	Vehicle Loans from banks				
	From Banks		2,30,416	2,42,547	7,65,226
	Unsecured				
	Inter Corporate Deposits from related parties			38,90,94,288	-
	Inter Corporate Deposits from others			11,95,00,000	-
		19,08,00,614	34,62,45,620	75,43,72,324	34,67,80,430
	Total	19,08,00,614	34,62,45,620	75,43,72,324	34,67,80,430

MANJEERA CONSTRUCTIONS LIMITED
CIN: L45200TG1987PLC007228
NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025
(All amounts in Rupees, except share data and where otherwise stated)

	As at March 31, 2025	As at March 31, 2024
19 Provisions - Non Current		
Provision for Employee Benefits		
Gratuity	28,54,865	17,63,885
Leave Encashment		6,67,430
Total	28,54,865	24,31,315
20 Other non-current liabilities		
Advance Received against Sale of Land	0	2,89,36,78,153
Total	-	2,89,36,78,153

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

		As at March 31, 2025	As at March 31, 2024
21	Borrowings- Current		
	Secured		
	Cash Credit from Bank		-
	Current maturities of Long Term Borrowings		34,67,80,430
	Unsecured		
	Inter Corporate Deposits from Others	6,50,45,476	13,40,00,000
	Total	6,50,45,476	48,07,80,430

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

	As at March 31, 2025	As at March 31, 2024
22 Trade Payables		
Acceptances		
Other than Acceptances	2,18,32,465	43,68,71,795
	2,18,32,465	43,68,71,795
23 Other Financial Liabilities		
Interest Accrued and due on borrowings and others	2,81,917	5,69,67,137
Interest Accrued but not due on borrowings and others		13,75,890
Employee Benefits payable		18,50,988
Other payables	96,02,477	1,11,89,128
Total	98,84,394	7,13,83,143
24 Provisions		
Provision for Employee Benefits		
Gratuity		1,82,960
Compensated absences		2,57,535
Total	-	4,40,495
25 Current Tax Liabilities (Net)		
Provision for Tax		-
Total	-	-
26 Other Current Liabilities		
Advances from Customers	(19,76,55,576)	3,45,66,704
Corpus fund collections	2,76,50,804	3,04,85,671
Security deposit	2,00,00,000	31,01,613
Statutory Dues Payable		93,79,316
Total	(15,00,04,772)	7,75,33,304

Manjeera Constructions Limited

Trial Balance

1-Apr-24 to 31-Mar-25

Particulars

Capital Account

Reserves & Surplus

Reserves and Surplus

Surplus

Share Capital

Share to Be Subscribe (Nexa Infraspace Pvt Ltd)

Loans (Liability)

Secured Loans

Secured from Banks

LICHFL - ECLGS Loan[46429][131200035]

LIC HOUSING FINANCE LIMITED-LOAN[33255][131200026]

SBI Term Loan - 00000042034571756(Newyork by Manjeera)[52137][131200037]

Vehicle Loan - Bolero - OBC[40411][131200031]

Vehicle Loan - Fortuner - OBC[40412][131200032]

Current Liabilities

Provisions

Provision for Employee Benefits

Employee Gratuty Payable

Creditors List

CGEWHO-BBSR-II(Gupta)

Contractor Retention Money

AARAV ENTERPRISES(Ret)[43489][133232708]

A K Interior Projects (VJA)(Ret)[24679][133231981]

Dakshina Infra Services and Consultancy (Ret)[39440][133232328]

HARSHA GRANITES(Ret)[41134][133232611]

INFINITY INTERIORS PVT LTD(Ret)[44542][133232755]

Micron Electricals(Ret)[43099][133231349]

Pioneer Systems(Ret)[30790][133231993]

SHIVNEMI ENTERPRISES(Ret)[47157][133232835]

SK AQUA ENGINEERING(Ret)[50542][133232989]

VRVS INDIA PRIVATE LIMITED(Ret)[33861][133232309]

Creditors - Admin Expense

Birendra Kumar Agrawal[52517][142272603]

BSE Limited[14281][142271398]

Chilaka Trinadh[53632][142272627]

CRD3845[38048][142272046]

D Srinivasa Rao[23513][142271590]

D Srinivas Prasad[9824][142271129]

MAX DETECTIVE AND GUARDING SERVICES (P) LIMITED[50467][142272539]

M. Bhaskara Rao & Co.[38047][142272045]
Pundari Kashyam & Associates[30533][142271787]
SBICAP Trustee Company limited[48397][142272417]
SimplyBiz Private Limited[49299][142272473]
Smart office solutions[48522][142272422]

SUNRISE SECURE PROTECT PVT. LTD.[41357][142271735]

VIJAY ENTERPRISES[32405][142271856]
VISWESWARA RAO AND ASSOCIATES[50815][142272563]

Creditors - Contractor

Amara Raja Infra Private Limited[29957][142132119]
CUSHMAN AND WAKEFIELD INDIA PRIVATE LIMITED[47186][142132845]
DAYAKAR ELECTRICAL[39317][142132223]
DK Interiors[35209][142132381]
EKA Engineering Works[41009][142132599]
Home Interior Designs E Commerce Private Limited[49580][142132927]
KHAZANA[3404][142131129]
Kone Elevator India Pvt Ltd[33166][142132268]
Krishna Surya Javvadi[44817][142132778]
MAYUKHA FIRE & SAFETY PRIVATE LIMITED[40536][142132559]
Mission Pools[17899][142131870]
NARASIMHAM ASSOCIATES[32175][142132218]
Prakash Arts Pvt Ltd.[30374][142132149]
Revolve Engineers Pvt.Ltd[32355][142131995]
S R Constructions[49056][142132900]
STRUCTWEL DESIGNERS & CONSULTANTS PVT LTD[50045][142132954]
SYNERGY SYSTEM SERVICES[35496][142132032]
TRUFROST COOLING PRIVATE LIMITED[49764][142132937]
UR GROUND ENGINEERING PRIVATE LIMITED[48690][142132877]
V G K P Kumar Koppula[52271][142133029]

Creditors - Expense

Dyaga Uday Kumar[47205][142121175]

Creditors - Goods

Deltra Global Profiles Private Limited[13628][142221701]
HAFELE INDIA PRIVATE LIMITED [41122][14222237]
Innovative Engineering & Controls [44118][14222458]
KAUSHALESH STEELS[49268][14222635]
Radha Smelters Pvt Ltd[7772][142221339]
RDC CONCRETE (INDIA) PVT LTD[9965][142221596]
ROBO SILICON PRIVATE LIMITED[50204][14222672]
SHANKARA BUILDING PRODUCTS LIMITED[50655][14222697]
Shreeji Woodcraft Private limited[50442][14222684]
Sunshine Interiors [41715][14222377]
SVB BRICKS[50019][14222664]
Ultratech Cement Limited[3391][142221198]

Creditors - Project - Others

Vestas Wind Technology India Pvt Ltd[7592][142261111]

Creditors - Selling & Marketing

NINETEEN ESTATES[50509][142260006]

Deposits

OTHER LIABILITES

Other Long Term Liabilities

Other Service Providers

KHAITAN & Co LLP[53841][143300196]

S/C B.NARAYANA REDDY[5587][143300055]

Sub Contracted Works Payable

Other Current Liabilities

Advance From Customer

Advances from others

Barter Payable-Non80IB

French County

Manjeera Monarch-Vijayawada-AFC

Moanarch-Vishnu Block

Monarch-Chola Block

Monarch-Pallava Block

Monarch-Sathavahana Block

Monarch-Vijaya Block

UNALLOCATED GST (VIJ)[34420][143229151]

Un allocated sales - Manjeera Monarch[39169][143229152]

Manjeera Monark Vijayawada

Monark Others

MMN/1401/Juno Pharm/C.Anilaja[24834][143226603]

Provision for Service tax (Monarch)[32364][143226605]

Manjeera Trinity Homes(AFC)

UNALLOCATED GST - MTH[34434][143227057]

VAT on MTH flat sales [39203][143227058]

MANJEERA TRINTY HOMES

Anand Dushyant (MTH- 501)[6260][143224136]

Anantha Myrtle Joy (MTH- 708)[6428][143224215]

Anjaiah Katike (MTH- 902)[6286][143224140]

Arundeeep Taduri (MTH- 702)[6395][143224197]

B Krishna Mohan (MTH- 1301)[6715][143224279]

B Mahendra Babu (MTH- 2107)[6548][143224268]

B TEJA (MTH- 2208 & 2308)[30093][143224292]

Chakravartty Arunava (MTH- 1903)[6492][143224247]

Chalasani Sailaja (MTH- 2202&2302)[28517][143224291]

Charwak Nannapaneni (MTH- 1108)[6339][143224167]

Choday Ammiraju (MTH- 302)[6160][143224114]

Dawood Mohammed (MTH- 1801)[9568][143224283]

D Govardhan A Babu (MTH- 1201)[6717][143224281]

D. Kiran . Kumar (MTH- 2206 & 2306)[23510][143224286]

D Ramesh Chowdary (MTH- 2203 & 2303)[43674][143224300]

ERRAPALLI VENKATA KISHOR KUMAR REDDY (MTH- 1609)[25962][143224290]

Ganta Bharati Devi (MTH- 1208)[6750][143224282]

Gayanand Jha (MTH- 1407)[6411][143224205]

Gurru Appala Krishna Swamynaidu (MTH- 1605)[6442][143224220]
Hari Yethirajyam (MTH- 1901)[6489][143224245]
Jamadagni Chittala (MTH- 502)[6282][143224138]
Jaya Prakash Sydapeta (MTH- 906)[6456][143224223]
Jyothi Alla (MTH- 603)[6353][143224177]
Karthik Sirimulla (MTH- 2002)[6505][143224254]
Kiran Babu T.G (MTH- 707)[6426][143224214]
Kiran Chittala (MTH- 304)[6163][143224116]
Koppula Sai Neetu (MTH- 2201 & 2301)[24703][143224287]
Krishna Pavan Echampati (MTH- 1303)[6360][143224179]
Modigiri Obulesh (MTH- 204)[5987][143224107]
Nambru Venkat Achary (MTH- 1102)[6710][143224274]
Niranjan Kumar Jaladi (MTH- 409)[6251][143224132]
Padmaja Taduri (MTH- 1302)[6714][143224278]
Padma S (MTH- 507)[6331][143224159]
Panduranga Kurapati (MTH- 907)[6306][143224147]
Pesala Janardhana Rao (MTH- 909)[6315][143224151]
Poomachandra Pesala (MTH- 901)[6284][143224139]
Prakasa Rao A.S.N (MTH- 407)[6223][143224128]
Pranathi K (MTH- 408)[6245][143224130]
Praveen Kumar Kapilavai (MTH- 1701)[6469][143224231]
Raghavendra Rao Ch (MTH- 1109)[6341][143224169]
Raghu Kanumury (MTH- 1107)[6338][143224166]
Raghu vamsi Uriti (MTH- 1501)[6419][143224210]
Rajasekhar Kona (MTH- 206)[6000][143224109]
Rajendra Prasad Adusumilly (MTH- 2009)[6519][143224261]
Rajpal Atluri (MTH- 1308)[6374][143224187]
Rama Kandarpa (MTH- 809)[6281][143224137]
Ramesh Alavala (MTH- 1306)[6367][143224183]
Ramesh V .Salapu (MTH- 1509)[6387][143224194]
Ravi Hari Haran (MTH- 405)[6200][143224126]
Saha Rajib (MTH- 1909)[6502][143224252]
Sarita Mahendra (MTH- 2106)[6547][143224267]
Sharmista k (MTH- 704)[6409][143224204]
Shobha Rani G (MTH- 203)[5982][143224106]
Siva Prasad Daram (MTH- 2109)[6551][143224270]
Subhash Pasumarthi (MTH- 1205)[6345][143224172]
Sudha Devi Bhumi Reddy (MTH- 402)[6189][143224123]
Suneetha D (MTH- 303)[6162][143224115]
Sunil Kumar Bandela (MTH- 1703)[6471][143224233]
Swetha Singamsetti (MTH- 307)[6166][143224119]
Vamsee Chandra G (MTH- 1504)[6288][143224141]
Vasavi Thumma (MTH- 1103)[6335][143224163]
Venkata Nageswara Tummala (MTH- 1908)[6500][143224251]
Vijaya Kumari (MTH- 202)[5975][143224105]
Vikram Medari Kumar (MTH- 1506)[6307][143224148]
Zakir Hussain (MTH- 1206)[6346][143224173]

MMV Maintenance Collections

MMV Building Advance Maintenance collection-MCL Share[43438][143227151]

Newyork by Manjeera

Anoop Pulakanti (MNY- 402)[52202][143232025]

Anurag Verma (MNY- 617)[52441][143232029]

ARNAB BHATTACHARYYA (MNY- 1009)[50675][143232016]

Bansal Anuradha (MNY- 1004)[52632][143232037]

B Srikantaiah (MNY- 602)[50048][143232009]

Devaki Praveena (MNY- 604)[52308][143232027]

Ganesh G Joshi (MNY- 204)[52446][143232031]

G Dhanabalan (MNY- 1709)[50078][143232010]

Harish Shetty (MNY- 1204)[52200][143232024]

Karuturi Sree Ramachandra Murthy (MNY- 1216)[52451][143232035]

Khemchand Khatri (MNY- 417)[52440][143232028]

K Srinatha Reddy (MNY- 802)[50775][143232017]

k . Sudhakar (MNY- 817)[50577][143232013]

Madekera Parveen Hussain (MNY- 804)[51986][143232021]

Meghana MP (MNY- 1702)[51876][143232018]

M Indiramma (MNY- 808)[52029][143232022]

M.S Prahalad (MNY- 1602)[52124][143232023]

Nagarathna P (MNY- 609)[52447][143232032]

Nagendra Babu Vemulapalli (MNY- 612)[52450][143232034]

NIDHI KHARE (MNY- 1904)[50674][143232015]

POLUKANTI HARSHITHA (MNY- 1002)[49471][143232004]

Sangeetha S (MNY- 1412)[52442][143232030]

Sangu Venkata Subba Reddy (MNY- 1202)[51969][143232020]

Satish Nagarathnam (MNY- 809)[52449][143232033]

Setu Sinha (MNY- 1209)[50673][143232014]

S Parameshwara Rao (MNY- 1016)[52452][143232036]

Srinivasa Govindappa (MNY- 1717)[51877][143232019]

Suganya Eswaran (MNY- 202)[52269][143232026]

Vamkeepuram Koteswara Rao (MNY- 1104)[49959][143232008]

Vijayendra M Nikam (MNY- 1401)[49519][143232005]

Vijayendra M Nikam (MNY- 1402)[49520][143232006]

PURPLE TOWN

Tenneti Bhaskara Kameswari (PTV- 39)[40368][143224338]

M/s. YSK Holding Private Limited (Bion Vendee)[44737][143227773]

Corpus fund collections

MMV Corpus Fund[43437][143300004]

O/L CORPUS FUND - MTH[3877][143300001]

O/L CORPUS FUND - SMART HOMES APTS[3878][143300002]

Security Deposit Joint Ventures

Kothaguda Land - SD-Krishnaiah projects Limited[32427][143300253]

Statutory Tax Payable

GST PAYABLE

CGST PAYABLE

IGST PAYABLE

SGST PAYABLE

TDS

TDS PAYABLE

TDS PAYABLE - COMMISSION OR BROKERAGE INDIVIDUALS (194H)[25865][143202218]

TDS PAYABLE-CONTRACTOR COMPANIES (194C)[9617][143202211]

TDS PAYABLE-CONTRACTOR INDIVIDUALS (194C)[9616][143202212]

TDS PAYABLE - INT.ON OTHER THAN INT.ON SECURITIES (194A)[25863][143202216]

TDS PAYABLE-NON RESIDENTS (195)[34162][143202222]

TDS PAYABLE-PROFESSIONAL COMPANY (194J)[9613][143202213]

TDS PAYABLE-PROFESSIONAL INDIVIDUALS (194J)[9615][143202214]

TDS PAYABLE - RENT COMPANY (194I)[25861][143202219]

TDS PAYABLE - RENT INDIVIDUALS (194I)[25862][143202220]

TDS PAYABLE- SALARIES (192)[9614][143202210]

ESI Payable[3526][143202307]

GST Payable

PT Payable[3524][143202308]

Other Financial Liability

Employee benefits payable

Interest accrued but not Due

Interest accrued and due

Int.accd. and due-Gandharva Properties P Ltd[34459][143330110]

Int.accd. and due-Mamta Commercial co. ltd[34457][143330108]

Fixed Assets

Intangible Assets

FIX/Computer-Software Quadra[15686][211181118]

FIX/COMPUTERS - SOFTWARE[5692][211181116]

PROVISION FOR DEPRECIATION - INTANGIBLE ASSETS[5691][211181117]

Tangible Assets

Investment Property

Building - ATC[39350][211111200]

Land - ATC Building (FMV)[39354][211111204]

Land - ATC Building [39351][211111201]

Computers[5697][211111113]

Electrical Equipment[5694][211111114]

Furniture and Fixtures[5699][211111115]

Land[5695][211111116]

Office Equipment[5700][211111117]

Plant & Machinery - Wind Mill[5693][211111119]

Plant & Machinery[5696][211111118]

Provision For Depreciation[5702][211111111]

Vehicles[5698][211111120]

Investments

Other Investments

INVESTMENT IN MANJEERA HOSPITALITY (RAJAHMUNDY) PVT. LTD.[34186][212121124]

INV/GMINFRA EQUITY SHARES[5703][212121112]

INV/Manjeera Retail Holdings Pvt. Ltd - Equity[5704][212121114]

INV/VASAVI REALTORS LLP[35531][212121126]

Manjeera Hospitality(Amaravathi) Pvt Ltd [40956][225274085]

Current Assets

Loans & Advances (Asset)

Inter Corporate Deposits

Long-term loans and advances

ADVANCE FOR LAND

Nidamanuru project Security deposit

Edupugasnti Subba Rao[40987][214140052]

Sri Krishna Dal & Flour Mill[40985][214140050]

Veeramachineni Nageswara Rao[40986][214140051]

ELECTRICAL AND OTHER DEPOSITS

DR/ACCOUNTS OFFICER/EXPENDITURE/RANGA REDDY CIRCLE(N)APCPDCL[5711][214160101]

DR/HPGAS/RATNA AGENCIES[5709][214160102]

GP/ADDISIONAL CONSUPTION DEPOSIT[5713][214160103]

KP/ADDISIONAL CONSUPTION DEPOSIT[5710][214160104]

Monarch/Additional Consumption Deposit[50079][214160107]

O/A CORPUS FUND-MEPL(304/ATC)[5712][214160105]

SD/Commissioner,BBMP[46627][214160106]

Non Current Tax Asset (Net)

Provision for Income Tax (Net Off)

Security Deposits

EMD - Resolution Plans[52813][214121118]

Short-term loans and advances

ADVANCES - EXPENSES

O/A MTM ESTATES AND PROPERTIES PRIVATE LIMITED"[23580][225170012]

S/C B.Biksha Pathi[5773][225170004]

S/C B.Shankar[5769][225170005]

S/C B.Sree Ramulu[5772][225170006]

GST RECEIVABLES

CGST RECEIVABLE

IGST RECEIVABLE

SGST RECEIVABLE

Other Advances (STLA)

Smarthome villas DR

AASHRAYA HOTELS & ESTATES PVT LTD[23432][225274007]

Anuradha-Mkt.(VIJ)Guest House rental advance[30047][225274039]

KV Jayaprakash (Banglaore)[41498][225274091]

Manjeera Enterprises LLP[49201][225274081]

M. Mani (Balgalore)[41499][225274092]

Monarch Customers DG Charges Recoverable[48919][225274101]

Monarch Customers Electricity Charges Recovarable[44163][225274096]

MTH VAT - MRHPL[32718][225274044]

N.Bhaskar[30579][225274042]

O/A MANJEERA ESTATES P LTD[24816][225274004]

O/A MEPL TAX REMITTANCE ACCOUNT - TDS[3884][225274021]

secretary regional transport authority medchal m-giri[41269][225274089]

Security Deposit (AP Court)[43880][225274094]

Other Short-term loans and advances

Advance to Staff

BAZARA RAMAKRISHNA(MR119)(Adv)[28496][225136538]
BHUPATHI ANUDEEP(Adv)[40050][225136756]
Dasari Srinivasa Rao(MCL842)(Adv)[35580][225136691]
Durga Srinivas Kakani(MCL929)(Adv)[49251][225136933]
Gaddala Praveen(MCL899)(Adv)[40545][225136771]
Gopi Veera Nageswara Rao(MCL884)(Adv)[41472][225136813]
Kilaru Sudhir(MCL934)(Adv)[49602][225136947]
K Sathyanarayana(MCL918)(Adv)[48491][225136906]
MUNAGA DURGA NARENDRA(MCL787)(Adv)[15765][225136446]
Upputuri Venkata Abhinesh Kumar(MCL949)(Adv)[51995][225136987]
Vadla Sarath Kumar(MCL937)(Adv)[50143][225136958]
VISWESWARARAO GANTI(Adv)[40046][225136752]

Prepaid Expenses

PRE PAID INSURANCE ON OTHERS & VEHICLES[23321][225170059]
Prepaid Operation and Maintenance Service[7785][225170055]

Staff Advances

Staff Imprest

Juttiga K Sai Kireti[40277][225272001]

Sundry Debtors

Trade receivables

Monarch Customer Receivables

ABDUL AZEEZ MOHAMMED (MMV- 1202)[52985][223260145]
A. DILLI BALAJI (MMV- 1208)[53270][223260295]
ADITYA VAYYALA (MMV- 1203)[53494][223260519]
AMUDALA SIVARAM (MMV- 1202)[53492][223260517]
Anil Kumar(MMV-1503) LL[53794][223260693]
ANIL KUMAR UDATHA (MMV- 1508)[53276][223260301]
ANJALI GUMMADI (MMV- 1210)[53066][223260157]
APPALANENI VINOTH BAALAJI (MMV- 904)[53238][223260263]
A.Ravindra Rao (MMV- 407 Pallava)[53206][223260231]
ASHOK VARDHAN MAROUTHU (MMV- 707)[53356][223260381]
ATHOTA SURESHBABU (MMV- 902)[53468][223260493]
BALINENI VENUMADHAV RAO (MMV- 408)[53338][223260363]
BANDARUPALLI MAHESH BHARADWAJA (MMV- 402)[53430][223260455]
BATHALA SUBRAHMANYAM NAGARAJU (MMV- 907)[53476][223260501]
BHANU KIRAN PERABATHINI (MMV- 1004)[53376][223260401]
Bhanu Teja(MMV-1106) LL[53802][223260701]
Bharati Devi(MMV-801) LL[53758][223260657]
Bhavani Prasad(MMV-806) LL[53784][223260683]
BOBBALA SRINIVASA RAO (MMV- 101)[53414][223260439]
BODALA VAMSI KRISHNA (MMV- 605)[53446][223260471]
BODDULURU SULOCHANA (MMV- 608)[53346][223260371]
BODDULURU SULOCHANA (MMV- 708)[53358][223260383]
BOLLU SUDHAKAR (MMV- 405)[53334][223260359]
BOMMU HEMALATHA (MMV- 404)[52852][223260069]

B.Vani(MMV-1405) LL[53704][223260605]
B VENKATA SAI KIRAN (MMV- 005)[52828][223260045]
CELSIUS HVAC SYSTEMS . (MMV- 602 Pallava)[53212][223260237]
Chalapaka Ramana Murthy (MMV- 301)[52842][223260059]
CHALLA JAGADEESH (MMV- 008)[52830][223260047]
Chandra Shakararao(MMV-1103) LL[53742][223260641]
CHANDRA SHEKAR(MMV-506) LL[53780][223260679]
CHARAN TEJ KOYI (MMV- 401)[53196][223260221]
CHELIKANI SANDESH (MMV- 603)[53444][223260469]
CHENNA RAJA RAJESWARI LAKSHMI HARIKA (MMV- 601)[53526][223260551]
CHERUKURI MOHAN KRISHNA (MMV- 1204)[53550][223260575]
CHINNI VENKATA NAGA LAKSHMI (MMV- 1207)[53500][223260525]
CH.Ram Devi Rambabu(MMV-501) LL[53772][223260671]
CHUNCHU SRI NARASIMHA RAO (MMV- 1005)[53378][223260403]
CHUNDI VENU GOPAL (MMV- 706)[53354][223260379]
DAGGUPATI RAMARAO (MMV- 707)[52888][223260105]
DANTHALA MADHAV (MMV- 903)[53540][223260565]
DARA MANOJ BABU (MMV- 109)[52840][223260057]
Dilip (MMV-1408)[52798][223260037]
Dinesh(MMV-1105) LL[53714][223260615]
DR.Keerthy(MMV-1406) LL[53706][223260607]
DUVVURI GANGADHARA SASTRY (MMV- 1006)[52954][223260135]
GADDE SAI KRISHNA (MMV- 608)[53222][223260247]
GADDE SRINIVAS (MMV- 1208)[53398][223260423]
GADDIPATI VIDUSHA (MMV- 907)[53242][223260267]
GANGARAJU VENKATA KRISHNA RAO (MMV- 1202 Pallava)[53260][223260285]
GANNAMANI MANIMALA (MMV- 1403)[53504][223260529]
GAYATRI YALAVARTHI (MMV- 604)[52866][223260083]
G. LAKSHMI NARASIMHA REDDY (MMV- 1501)[53085][223260161]
GOGINENI DURGA PRASAD (MMV- 604 Pallava)[53216][223260241]
GOGINENI SIREESHA (MMV- 908)[53370][223260395]
GOLI KALYAN MOHAN (MMV- 908)[53244][223260269]
Goli Kiran Mohan (MMV- 901)[53234][223260259]
GOLI KRANTHI KUMAR (MMV- 707)[53230][223260255]
GONTLA NAGA KRISHNA SAGAR (MMV- 607)[52872][223260089]
GORLA S B K RAO (MMV- 1001)[52908][223260125]
GUJAVARTHI VIJAYA LAKSHMI (MMV- 407)[53436][223260461]
HARINI JUJJAVARAPU (MMV- 901)[53538][223260563]
Hari Priya Nandan(MMV-1101) LL[53762][223260661]
INDIRA KOTA (MMV- 1009)[52968][223260139]
JAGARLAMUDI SWAPNA (MMV- 001)[53308][223260333]
JALUMARI LAXMI SIVA PRASAD BALARAMARAJU (MMV- 1201 Pallava)[53258][223260283]
JASTI VENKATAPATHI RAO (MMV- 703)[53350][223260375]
JAYAPRADEEP SUBRAMANIAN (MMV- 1003)[53546][223260571]
KALPESH JAIN (MMV- 907)[52902][223260119]
KANCHERLA TAPASWI (MMV- 708)[53232][223260257]
Kareem(MMV-1106) LL[53710][223260611]

KARUMANCHI LAKSHMI SOWJANYA (MMV- 102)[53314][223260339]
KASANI SRINIVASA REDDY (MMV- 905)[53364][223260389]
KAVETI HANISHA REDDY (MMV- 1003)[53484][223260509]
KAVYA SHREE N B (MMV- 701)[53534][223260559]
KAVYA SHREE N B (MMV- 705)[53460][223260485]
K Jyothi/Sudhakar(MMV-1404) LL[53768][223260667]
Kona Naga Venkata Raghu Kiran (MMV- 1205 Pallava)[53264][223260289]
KONDAPALLI NAGENDRA KUMAR (MMV- 408)[53438][223260463]
KONDAVEETI BALA RANGANATH (MMV- 1203)[53388][223260413]
KONERU SINDOORA (MMV- 606)[52870][223260087]
KOYYALAMUDI VINAY RAJA (MMV- 703)[53536][223260561]
KRISHNACHAND VELAGA (MMV- 402)[53520][223260545]
K SREEDHAR (MMV- 905)[52898][223260115]
Lakshminarayana(MMV-1402) LL[53718][223260619]
LAMBO SANTOSH KUMAR BAHADUR (MMV- 009)[52832][223260049]
LELLA LALITHA PRIYANKA (MMV- 005)[53312][223260337]
LINCY JAMES (MMV- 107)[53318][223260343]
Manduri Harshitha (MMV- 102)[53186][223260211]
Manduri Usha (MMV- 101)[53184][223260209]
MANEPALLI BABY PRASHANTHI (MMV- 601)[53210][223260235]
M S Chowdary (MMV-203) LL[54033][223260717]
M S Chowdary(MMV-204) LL[53770][223260669]
M S R K PRASAD (MMV- 1002)[53544][223260569]
MUKESH KUMAR UMAIDMAL (MMV- 601)[53440][223260465]
MUVVA M (MMV- 1206)[53498][223260523]
MYLAVARAPU RAJA SEKHAR (MMV- 909)[52904][223260121]
NAGUBANDI RADHA KRISHNA KUMAR (MMV- 704)[52882][223260099]
NAKKA KRISHNA SAI PRASAD (MMV- 1209)[53056][223260155]
NALLAMOTHU PADMAJA (MMV- 1408 Pallava)[53272][223260297]
NALLANI RAVI (MMV- 1205)[53392][223260417]
NALLAPANENI BABU RAO (MMV- 706)[52886][223260103]
NALLURI VENKATA SUBBA RAO (MMV- 908)[53478][223260503]
NANAPANENI LAKSHMI PRASAD RAO (MMV- 1502)[53408][223260433]
NANDYALA RAJAMRAJU VARMA (MMV- 703)[53458][223260483]
NANDYALA VEERA VENKATA SATYANARAYANA RAJU (MMV- 1502)[53508][223260533]
Nannepogu Prabhu Varam (MMV- 1002)[52913][223260127]
NARAYANAM RAKESH (MMV- 1403)[53400][223260425]
NARRA SRIDHAR (MMV- 306 Pallava)[53192][223260217]
NEELISETTY SAI NIKESH (MMV- 406 Pallava)[53204][223260229]
Nihil Jain(MMV-1401) LL[53746][223260645]
NIMMAGADDA SRIKANTH (MMV- 1006)[53380][223260405]
N.Ravi Kiran(MMV-1101) LL[53740][223260639]
N Venu babu (MMV- 402)[53198][223260223]
PADMAVATHI CHINTALAKATTA (MMV- 410)[52860][223260077]
PALAPARTHI GURAVIAH (MMV- 606)[53218][223260243]
PARUPALI SRI KRISHNA KIRAN (MMV- 602)[53340][223260365]
PATURI BALA KIRAN KUMAR (MMV- 1007)[53254][223260279]

PAVAN KUMAR MITTAPALLI (MMV- 902)[52892][223260109]
P CHINA VENKATESWARLU (MMV- 407)[53336][223260361]
PENUGONDA VENKATESWARA RAO (MMV- 705)[53352][223260377]
PHANENDRA KUMAR JAIN (MMV- 1504)[53274][223260299]
PINNAMANENI MURALI KRISHNA (MMV- 302)[53320][223260345]
P KISHORE BABU (MMV- 303)[53322][223260347]
POLIMETLA RAHUL (MMV- 603)[53214][223260239]
Poomachandra Rao(MMV-1403) LL[53748][223260647]
POTTURI SREEDEVI (MMV- 1001)[53542][223260567]
PULIGADDA VENKATA NAGA KRISHNA KISHORE (MMV- 407)[52856][223260073]
PULLAKHANDAM SREERAM (MMV- 904)[52896][223260113]
P V S R N BHAWANI (MMV- 108)[52838][223260055]
RAJA CHANDRA BOPPANA (MMV- 904)[53362][223260387]
Rajaratnam Gandham (MMV- 104)[52834][223260051]
RAJA SEKHAR UPPUTURI (MMV- 1201)[52979][223260143]
Raja Shekar(MMV-1505) LL[53754][223260653]
Rajya Lakshmi(MMV-802) LL[53778][223260677]
Rama Chandraiah(MMV-506) LL[53738][223260637]
Rama Chandraiah[53692][223260593]
RAMBABU KURAGANTI (MMV- 305)[53324][223260349]
RANI RAMA CHANDRA (MMV- 705 Pallava)[53228][223260253]
RAPATI DURGA KANTH (MMV- 1505)[53410][223260435]
RAVI JAYASREE (MMV- 1206)[53394][223260419]
RAVI PRAKASH MUTYALA (MMV- 707)[53462][223260487]
RECHERLA JAYANTH PRIDHVI RAJ (MMV- 1204)[53262][223260287]
REHMAN MUNILAL MOHAMMED (MMV- 304)[53518][223260543]
Renuka devi Chennu (MMV- 1206)[53035][223260151]
R.Rama Devi(MMV-508) LL[53782][223260681]
Sai Swetha(MMV-503) LL[53774][223260673]
SAMUDRALA KRISHNA MURTY (MMV- 409)[52858][223260075]
SANDU VENKATA NARASIMHA RAO (MMV- 1001 Pallava)[53246][223260271]
SANKA RADHA KRISHNA (MMV- 602)[52958][223260081]
SANKA SANTOSH KRISHNA PRASANTH (MMV- 1005)[52947][223260133]
SANKA SIVA GANGADHAR (MMV- 609)[52874][223260091]
Shaik Irshad(MMV-702) LL[53776][223260675]
SHAIK KAREEM PASHA (MMV- 703)[52880][223260097]
SHAIK MOHIDDIN (MMV- 302)[53514][223260539]
SHAIK SHAMSHUDDIN (MMV- 408 Pallava)[53208][223260233]
SHOWDHISRI SHIPPING SERVICES (MMV- 1003)[53374][223260399]
SONTI HEMANTH KUMAR (MMV- 402)[53328][223260353]
SREE LAKSHMI KOGANTI (MMV- 1404)[53300][223260325]
Sree Lakshmi(MMV-1407) LL[53750][223260649]
Sridevi (MMV - 1001)[52762][223260001]
SRIDHAR JARUGULA (MMV- 104)[53316][223260341]
Srinivas(MMV-801) LL[53696][223260597]
SUNIL KUMAR BODDU (MMV- 701)[52878][223260095]
Sunil(MMV-503) LL[53712][223260613]

SURAPANENI SRIKANTH (MMV- 903)[53360][223260385]
SURE GANESH KUMAR (MMV- 405)[52854][223260071]
SURESH BABU(MMV-1103) LL[53788][223260687]
Suresh(MMV-1104) LL[53708][223260609]
SURYADEVARA SAI SUDHA (MMV- 1203)[53004][223260147]
SWAPNA PATURI (MMV- 403)[53432][223260457]
Tarigoppala Lakshmi Veera Naga Brahma Chari (MMV- 1208)[53502][223260527]
Thirumalarao(MMV-1106) LL[53698][223260599]
THOTTEMPUDI MONIKA SATYA (MMV- 1005)[53486][223260511]
TIRUMALASETTY NAGESWARA RAO (MMV- 906)[52900][223260117]
T.RAMA KOTESWARA RAO (MMV- 607)[53450][223260475]
T SUJATHA (MMV- 308)[53326][223260351]
UDAY KUMAR DIGUMARTHI (MMV- 1408)[53406][223260431]
UNDRAKONDA VIVEKANAND (MMV- 602)[53442][223260467]
USHA RANI P (MMV- 903)[52894][223260111]
VADLAMUDI CHAITANYA (MMV- 605)[52868][223260085]
VAJJA RAMALINGAYYA (MMV- 603)[53530][223260555]
VALIVETI DURGA LAKSHMI (MMV- 901)[52890][223260107]
VASANA VENKATA DURGA RAMESH (MMV- 301)[53512][223260537]
Vasa Ramanamma (MMV- 1005 Pallava)[53250][223260275]
VEJANDLA SITHA RAMAIAH (MMV- 905)[53240][223260265]
VENIGALLA MADHUSUDAN (MMV- 906)[53366][223260391]
VENKATA SESA SAI KRISHNA MANNE (MMV- 602)[53528][223260553]
VENU BABU GURRAM (MMV- 605)[53344][223260369]
VENUMADHAVA RAO BALINENI (MMV- 702)[53348][223260373]
VERAPALLE KUMARA SWAMY NAIDU (MMV- 105)[52836][223260053]
VIDYADHARA VIJAYA LAKSHMI (MMV- 1004 Pallava)[53248][223260273]
VIJAYA RAO CH (MMV- 306)[52846][223260063]
V. Naveen(MMV-1402) LL[53806][223260705]
Vungarala Lakshmi Venkata Sai Kumar (MMV- 1508)[53412][223260437]
YADLAPATI SIVA RAMA KRISHNA PRASAD (MMV- 606)[53448][223260473]

Other Advances.

NAGARAJU BADUMURU[42917][226120026]
Service Tax Pre-deposit[40926][226120041]

Unsecured Trade receivables

MMV Receivables

CAM Charges Receivable - MCL Share[52611][223122125]
SUB CONTRACTED WORKS RECEIVABLE
CGEWHO - BBSR/TRINETRA.
OP/NSC(SALES TAX) - CGEWHO[5829][223121127]
SUNDRY DEBTORS - OTHERS
AOP/KERALA STATE ELECTRICITY BOARD[5860][223123155]
AOP/MANJEERA PROJECTS (MDT)[5863][223123156]
Provision for doubtful debts[39359][223250000]

Cash-in-Hand

Cash Book

Cash Balance[24828][224120000]

Bank Accounts

Bank Balances

ICICI-CA-A/c:007505006381

OBC - 10931131001215[41537][224111190]

OBC-CA-A/c:10931090159800[4][224111111]

OBC-GreenLand-A/c:07061010003700[13896][224111158]

PNB - 0579102100000379 - MMV Maintenance[50433][224111201]

PNB - 1020002900000017[49796][224111195]

PNB - 10200029000000026[50036][224111197]

STATE BANK OF INDIA - 41862093896 - 70%[51942][224111206]

STATE BANK OF INDIA - 41862094186 - Collection[51941][224111205]

STATE BANK OF INDIA - 41863853859 - 30%[51943][224111207]

Bank Fixed Deposits

BF/Fixed Deposit - 10933031057842 - ECIL (STOREGE BUILDING NPR) [5552][224131120]

FD:10413031077588[40528][224131209]

FD 109310OR00002340

FD No.104110PU00004367 [51906][224131240]

FD No.109310OR00001633[53577][224131248]

FD No.109310OR00001651[53585][224131250]

Fixed Deposit 10413031080168[41528][224131225]

Deposits under Joint Development Arrangements

VIJ/2/Security Deposit (Landlords)

Arliga North Star Projects Pvt Ltd - Security Deposit[50183][214121115]

BLR/Security Deposit (Landlords)[23577][214140006]

M. Sridhar Reddy (Bangalore)[41500][225274093]

Security Deposit - IFRSD[48723][214121114]

Security Deposit - Ind AS[39344][214140038]

VIJ/Security Deposit (Landlords)[23578][214140007]

Inventories

Infra Projects

Inventory - Khanamet

INVT-Bangalore-Yelahanka

INVT-Kolanukonda

INVT - MANJEERA DIAMOND VILLAS

INVT - MCL TRINITY HOMES - KUKATPALLY

INVT - ONGOLE PROJECT

INVT-VIJ-MONARK

Other current assets

Advances Contractor

TRANSITIONAL GST INPUT

TRANS-CGST-AP[35286][225270603]

TRANS-CGST-HO[35284][225270601]

TRANS-SGST-AP[35287][225270604]

TRANS-SGST-HO[35285][225270602]

Nexa Insfra Space Pvt Ltd

Misc. Expenses (ASSET)

Deferred Expenditure

Deferred tax liabilities (Net)

Direct Incomes

INTEREST INCOME

INTEREST - FIXED DEPOSITS[5732][340000201]

Other Income

Gym Collection - Monarch Customers[50403][321111159]

Other Income[41606][321111138]

Revenue from Operations

Property Income

Sale of Services

Direct Expenses

Administrative Expenses

Annual Maintenance Charges[9870][490000036]

Audit fee[9883][490000016]

BANK CHARGES[14082][490000133]

Computer Maintenance[9869][490000034]

Consultancy Charges[9843][490000011]

General expenses[9885][490000014]

Interest and Penalty on GST[34411][490000144]

Interest - TDS Delay[9879][490000020]

Legal and Professional Charges[9842][490000012]

Listing Fees[8210][490000027]

Local conveyance[9891][490000002]

Misc Expenditure[9876][490000023]

MMV Maintenance Expenses[46625][490000155]

Non-judicial stamp papers[9888][490000008]

Office maintenance[9886][490000010]

Permission[35725][490000145]

Postage & courier[9878][490000021]

Printing and stationery[9889][490000007]

Professional Fee[22089][490000048]

Repair and Maintenance Charges[10231][490000040]

Security Services[10005][490000037]

Share Related Exp[9587][490000031]

Staff welfare expenses[9893][490000000]

Telephone Exp[7980][490000045]

Transportation Charges[9452][490000030]

Travelling expenses[9884][490000015]

Unutilised CENTVAT credit Written off[40019][471231130]

Vehicle Maintenance[7228][490000032]

Construction and development costs

Construction Overheads

Electricity Charges[639][412181111]

Insurance - Construction Site[635][412181115]

Cost of Materials Consumed

Consumption - Doors and windows[275][412121117]

Consumption - Electrical[280][412121122]

Consumption - MISC[297][412121139]
Consumption of Petrol and Diesel[14138][412121153]
Consumption - Plumbing[298][412121140]

Cost of Workdone

Additional work[39938][412201196]
Lifts / Elevators[425][412201129]
Loading and Unloading Charges[34802][412201190]
Misc. Civil Works[514][412201154]
Miscellaneous Works[21001][412201177]
Project infrastructure costs
DG sets[654][412171114]

COST OF SALES

P/L Operations & Maintenance Charges - WM[5960][481111112]

Employee Benefits Expenses

Contribution to Provident Funds and Other Funds
ESI[544][441121112]
PF Admin Charges[543][441121114]
P F Employer Contribution[545][441121111]

Other Personnel Expenses

Notice Period Pay[531][441151111]

Salaries & Wages

Salaries & Wages[2915][441111131]

Staff Welfare Expenses

Medical Insurance[539][441141111]
Bonus Expenses[41301][441160012]
Gratuity Expense[5866][441160002]
Retainership Fee[46990][441160013]
Wages - Out Source[10008][441160008]

Expense

CGST TAX (Expenditure)[46652][490060002]
SGST TAX (Expenditure)[46653][490060003]

Other Expenses

Audit Fee

Tax Audit Fee[592][471181112]

Insurance

Insurance - Vehicle[602][471161112]

Miscellaneous Expenses

House Keeping Expenses[585][471192112]
Repairs - Computers[569][471194122]
Travelling and Conveyance[587][471191111]
Water Charges[571][471194120]

Rates and Taxes

Property Tax[597][471171112]

Rent

Rent Paid[526][471131111]
Food Expenses[46310][471240034]
Office maintenance[5890][471240007]

Variation And Round-Off A/C[18][471240032]

Selling and marketing Expenses

Advertisement and publicity[14309][490000251]

Sales Promotion expenditure (PreEMI)[34811][490000265]

Indirect Expenses

Interest Received in Listing Fees

ROC Fees

Non Current Liability

Unsecured Loan

Unsecured from others.

ICD -2 - S2TECH.COM INDIA PVT LTD[43101][141181181]

ICD - AVANT GARDE RE ENERGY PVT LTD[49516][141181232]

ICD - JS INVESTMENTS P LTD [33708][141181162]

ICD - N.K.LEASING & CONSTRUCTIONS P LTD[33707][141181161]

ICD-S D INVESTMENTS PVT LTD[30243][141181150]

ICD - SUSHIL LEAFIN P LTD[33706][141181160]

Profit & Loss A/c

Difference in opening balances

Grand Total

Manjeera Constructions Limited -
1-Apr-24 to 31-Mar-25

Closing Balance

Debit	Credit
531994007.63	4818532529.91
531994007.63	4808532529.91
25893211.00	4808532529.91
506100796.63	
	10000000.00
	10000000.00
	537046233.95
	537046233.95
	537046233.95
	78205205.00
	315645488.00
	142965125.00
	35940.31
	194475.64
313269768.38	62766131.88
	2854865.00
	2854865.00
	2854865.00
	21832465.16
	692218.32
	36479.15
	10097.00
	1085.80
	248260.32
	33845.30
	240704.00
	4102.50
	37136.20
	363.10
	80144.95
120605.25	552854.15
	412359.00
	11505.00
0.40	
12110.00	
81927.00	
	121.00
1443.64	

250503636.5

	53100.00
	6480.00
	19305.15
25124.21	
	778.60
	6366.65
	2338.75
	40500.00
	8351811.20
	4500000.00
	91487.80
	42539.80
	4386.85
	8809.00
	1077463.15
	26810.40
	30176.60
	2804.30
	10701.50
	12518.45
	5685.65
	156610.10
	20816.25
	8972.35
	6264.00
	243856.00
	11403.10
	2082209.90
	8296.00
	23254.40
	23254.40
45597.20	10305417.44
	0.51
45597.20	
	5818.55
	209898.00
	5756617.00
	86602.70
	8190.65
	4209169.15
	148.40
	0.03
	15254.45
	13718.00
	478616.00
	478616.00
	17883.10

17883.10

1576613.00

1529437.00

47176.00

313269768.38 37796884.97

313076164.18

460000.00

386758054.64 21197730.46

48503294.82 10335020.00

38225218.76 191851.00

17581667.05 5958416.50

27685786.14 3745961.96

41426006.87 966481.00

68789541.00

144546540.00

2572507.00

200000.00

2372507.00

2010105.00

934941.00

1075164.00

25774597.00 431582.00

374.00

325150.00

481221.00

294769.00

19652.00

358202.00

2242826.00

50000.00

5902367.00

377163.00

1370693.00

888025.00

3480.00

1609220.00

295320.00

11797.00

489000.00

5000.00

213291.00	
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153398.00	
157751.00	
4000.00	
361414.00	
	99256.00
85369.00	
150000.00	
191390.00	
512604.00	
238922.00	
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232533.00	
214514.00	
200000.00	
365000.00	
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200041.00	
191518.00	
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254084.00	
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100000.00	
100000.00	
500000.00	
828324.00	
202201.00	
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549528.00	
305942.00	
151591.00	
1343699.00	
221229.00	
207553.00	
321589.00	
405001.00	

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	2429980.00	
	1333334.00	
	1672747.00	
	1238094.00	
	2331840.00	
	1210120.00	
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	2389090.00	
	1428570.00	
	1429464.00	
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	1893920.00	
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	952379.00	
	4256139.00	
	2529446.00	
	952380.00	
	2516352.00	
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	95240.00	
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	1796500.00	
	2952438.00	
	5428675.00	
	4452481.00	
200000.00		
200000.00		
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	27456600.00	
	149203.55	
	45000.00	
	350000.00	
	350000.00	
193604.20	9796081.42	9602477.22
38466.00		

38466.00	
155138.20	7019626.58
155138.20	7019626.58
	46358.00
	1945594.92
	320378.66
	1926831.00
	0.01
	1611806.95
	767261.67
	1395.37
	400000.00
155138.20	
	8815.90
	2766638.94
	1000.00
	281916.75
	281916.75
	96924.05
	184992.70
137690544.95	86993899.00
6325842.78	5783189.00
4296881.00	
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6257287151.79	6257287151.79	

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025**(All amounts in Rupees, except share data and where otherwise stated)**

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
27 Revenue from Operations		
Revenue from sale of residential spaces (Projects)		40,42,266
Contract receipts	81,16,955	6,66,16,983
Wind Mill Energy sales	41,56,969	43,03,590
Total	1,22,73,924	7,49,62,839
28 Other Income		
Interest Income		
on bank deposits	18,50,134	10,23,204
on inter corporate deposits		2,85,50,892
on Income Tax Refund		6,80,590
on Security deposits (Fair Value Adjustments)		70,28,671
	18,50,134	3,72,83,357
Share of profit from LLP	-	78,62,903
Rental Income		-
Scrap Sales		14,000
Credit Balances No Longer Required Written Back		-
Other Income		98,72,577
Total	18,50,134	5,50,32,837

MANJEERA CONSTRUCTIONS LIMITED

CIN: L45200TG1987PLC007228

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

(All amounts in Rupees, except share data and where otherwise stated)

	Year Ended March 31, 2025	Year Ended March 31, 2024
29 Cost of Goods Sold		
Opening Inventory	2,99,74,96,900	2,79,63,36,645
Add: Cost incurred during the year		
Direct Expenses -Development Projects	1,14,19,363	15,07,40,353
Sub Contracted - EPC Projects	10,03,216	6,06,33,895
Employee Benefits (Refer Note no 30)	2,08,34,194	2,58,05,491
Finance Cost (Refer Note no 31)	14,243	4,53,34,738
Other Expenses (Refer Note no 32)	3,17,14,693	3,61,70,620
Khanamet- Land Inventory	-	-
Wind-mill energy expenses	10,03,217	14,48,073
Subtotal	3,06,34,85,826	3,11,64,69,815
Less: Closing Inventory	2,99,74,96,900	2,99,74,96,900
Cost of goods sold	6,59,88,926	11,89,72,915

CIN: L45200TG1987PLC007228

(All amounts in Rupees, except share data and where otherwise stated)

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