R K RANJAN & ASSOCIATES
Chartered Accountants.
Rajeshwari Niwas, Beside OBC Bank,
Bhatta Bazar, Purnea,
Purnia--854301
Phone: +91-9155982424, 7488447789
e mail:carkranjan@yahoo.in

INDEPENDENT AUDITOR'S REPORT

To The Members of
M/S. SIMANCHAL INFRATECH PRIVATE LIMITED

Report on the standalone Financial Statements

We have audited the accompanying Standalone financial statements of **Simanchal Infratech Private Limited** ("The Company") which comprises the Balance Sheet as at March 31st, 2023, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2023, and profit/loss and its cash flows for the year ended on that date.

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

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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M/S. SIMANCHAL INFRATECH PRIVATE LIMITED

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In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2023, and profit/loss and its cash flows for the year ended on that date.

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

RESPONSIBILITY OF MANAGEMENT FOR THE STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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 principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

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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 implementation and maintenance of 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 statement 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. That Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order issued under section 143(11) of the Act.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of

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the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   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 account.
   d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
   e) On the basis of the written representations received from the directors of the Company as on March 31st, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2023 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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g) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act are not applicable.

For, **R K Ranjan & Associates**
Chartered Accountants
Firm Registration No. 012206C

(Rajeev Kumar Ranjan)
Proprietor
M. No. 304639
UDIN: - 22304639BCDYEZ4178
Date:- 07th Sep 2023
Place: Purnea

SIMANCHAL INFRATECH PVT. LTD.

Corporate Office: - 3rd Floor, Zila Zshool Road, Bhatta Bazar
Purnea (Bihar) 854301

DIRECTORS' REPORT

To
The Members,
Simanchal Infratech Private Limited

Your Directors have pleasure in presenting the **7th** Annual Report of the Company on the business and operations of the Company, together with the Audited Financial Statements for the year ended March 31st, 2023.

Financial Results

The Company's performance during the financial year ended **March 31st, 2023** as compared to the previous financial year is summarized below:

(Rs. in Lakh)

Particulars	A.Y.2023-24	A.Y.2022-23
Revenue from operations	2700.13	1327.50
Other Income	502.20	53.35
Total revenue	**3202.33**	**1380.85**
Expenses	3207.34	1658.26
Profit/ (loss) before Exceptional Item & Tax	-5.01	-277.40
Exceptional Items (Net)	-	-
Profit/ (loss) before tax	-5.01	-277.40
Tax expenses	-	-
Profit/ (loss) after tax	-5.01	-277.40
Share of Loss in Association and Jointly Controlled Entities (Net)	-5.01	-277.40
Net profit / Net Loss	**-5.01**	**-277.40**

*Other Income Includes DD, Cheque & Other Cancellation Charges etc. received
*Total Expenses included others than Project Cost, Such as Depreciation, Business Promotion Expenses, Employee Benefits & others.

Nature of Business

The Company continues to be engaged in the activities pertaining to Real Estate Development. On the real estate development front, the Company is in the process of developing residential project commercial, retail and School project, Construction of house. There was no change in the nature of the business of the Company during the year under review.

Financial Performance

During the year under review, your company has recorded total loss of **Rs. 5.01 Lakh** as compared to **Rs.277.40 Lakh** for the year ended March 31, 2023. During the year under review, Capital Work in Progress is **Rs. 3250.26 Lakh** as against Rs. **3541.82** during the year ended March 31, 2023.

Report on performance and financial position of subsidiaries, associates and joint venture companies

During the year under review, your Company did not have any subsidiary, associate and joint venture company.

Transfer to Reserves

In view of losses, no amount can be transferred to reserves.

Dividend

In view of accumulated losses, your Directors express their inability to recommend any dividend for the year ended March 31, 2023.

Deposits

During the year under review, your Company neither accepted any deposits nor there were any amounts outstanding at the beginning of the year which were classified as 'Deposits' in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 and hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Companies Act, 2013 is not applicable.

Real Estate (Regulation and development) Act, 2016

Real Estate (Regulation and development) Act, 2016 [RERA] promulgated by the Central Government and Rules made there under by the respective State Government Will bring transparency, accountabilityand higher stander of government. RERA has boost consumer confidence, pave the way for accelerated demand for housing products and also facilitate the flow of investment into the

reality sector, from both global and Indian investors. It provides a unified legal regime for purchase of real estate and standardizes the practice across the country. RERA has prove to be a game changer for all stakeholders in the real estate markets. It is expected that overall capital values will go up across most cities as there will be slowdown in supply, while demand will remain robust. Your Company has applied for registration of its project(s), wherever applicable and registered under the Authority. Company has total 10 projects currently registered under the authority.

Disclosures under Section 134(3) (l) of the Companies Act, 2013

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

Internal Financial Controls

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate.

During the year under review, no material or serious observation has been received from the Statutory Auditors and the Internal Auditors of the Company on the inefficiency or inadequacy of such controls.

Disclosure of orders passed by regulators or courts or tribunal

No significant and material orders have been passed by any Regulator or Court or Tribunal which can haveImpact on the going concern status and the Company's operations in future.

Particulars of contracts or arrangements with related parties

All the transactions/contracts/arrangements of the nature as specified in Section 188(1) of the Companies Act, 2013 entered by the Company during the year under review with related party (ies) are in ordinary course of business and on arm's length. The details of such transactions/contracts/arrangements which are material (i.e., satisfying the criteria provided in first provisio of section 188(1)of the CompaniesAct,2013) in nature are contained financial Statements.

Particulars of loans, guarantees, investments under Section 186

The Company not given/ made any loans, guarantees and investments under Section 186 of the Companies Act, 2013 if any then followed the section properly.

Disclosure relating to equity shares with differential rights

The Company has not issued any equity shares with differential rights during the year under review and hence no information as per provisions of Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

Disclosure relating to sweat equity shares

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

Disclosure relating to Employee Stock Option Scheme and Employee Stock Purchase Scheme

The Company does not have any Employee Stock Option Scheme or Employee Stock Purchase Scheme. Hence no information as per the provisions of Rule12 (9) of the Companies (Share Capital and Debenture) Rules, 2014 has been furnished.

Disclosures in respect of voting rights not directly exercised by employees

There are no shares held by trustees for the benefit of employees and hence no disclosure under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014 has been furnished.

MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

Board of Directors and Key Managerial Personnel

In terms of Section 152 read with Section 149(13) of the Companies Act, 2013, Mrs. Sangeeta Kumari is liable to retire by rotation. The said Director has offered himself for reappointment and resolution for his reappointment, is incorporated in the Notice of the ensuing Annual General Meeting.

Declarations by Independent Directors

Pursuant to the provisions of sub-section (7) of Section 149 of the Companies Act, 2013, the Company has received individual declarations from all the Independent Directors confirming that they fulfill the criteria of independence as specified in Section 149(6) of the Companies Act, 2013.

SIMANCHAL INFRATECH PVT. LTD.

Corporate Office: - 3rd Floor, Zila Zshool Road, Bhatta Bazar
Purnea (Bihar) 854301

DISCLOSURES RELATED TO BOARD, COMMITTEES AND POLICIES

Board Meetings

The Board of Directors met 5 times during the financial year ended March 31, 2023 in accordance with the provisions of the Companies Act, 2013 and rules made there under on following dates:-
06th April 2022, 06th July 2022, 01st October 2022, 06th December 2022, & 22nd March 2023.

All the Directors actively participated in the meetings and provided their valuable inputs on the matters brought before Board.

Director's Responsibility Statement

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended March 31, 2023, the Board of Directors here by confirms that:

a. in the preparation of the annual accounts, the applicable accounting standards had been followed along-with proper explanations relating to material departures, wherever applicable;
b. such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2021 and of the losses of the Company for the year ended on that date;
c. Proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; the annual accounts of the Company have been prepared on a going concernbasis;
d. Internal financial controls have been laid down to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
e. Proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Fraud Reporting

During the year under review no instances of fraud were reported by the Statutory Auditors of the Company.

Risk Management Policy

The Board of Directors of the Company has adopted a Risk Management Policy which aims at enhancing shareholders' value and providing an optimum risk-reward trade off. The risk management approach is based on a clear understanding of the variety of risks that the organization faces, disciplined risk monitoring and measurement and continuous risk assessment and mitigation measures.

Particulars of Employees and Remuneration

None of the Employee covered under the provision of the section 217(2A) of the companies act 1956, read with the companies (Particulars of Employees) Rules, 1975. So the name & others particulars of the employee are not presented herewith.

Payment of remuneration/commission to executive directors from holding or subsidiary companies:

The Company does not have any Managing Director or Whole Time Director and accordingly no disclosures in terms of Section 197(14) has been furnished.

Statutory Auditors appointment:

Pursuant to the provisions of Section139 of Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, as amended, **R.K. RANJAN & ASSOCIATES. Chartered Accountants**, Rajeev Kumar Ranjan (M No.-304639), the Statutory Auditor of the Company, shall hold office up to the conclusion of 5th Annual General Meeting.

OTHER DISCLOSURES

Other disclosures as per provisions of Section 134 of the Act read with Companies (Accounts) Rules, 2014 are furnished as under:

ACHEIVEMENTS AND APRECIATION

Our Company has completed two Projects during the Period and handover to customers.

Extract of Annual Return:

Pursuant to the provisions of Section 134(3)(a) of the Companies Act, 2013, Extract of the Annual Return for the financial year ended March 31,2023 made under the provisions of Section 92(3) of the Act is attached as **MGT 7** attached here with and

which forms part of this Report.

ACKNOWLEDGEMENTS AND APPRECIATION:

Your Directors take this opportunity to thank the employees, customers, suppliers, bankers, business partners/associates, financial institutions and various regulatory authorities for their consistentsupport/ encouragement to the Company.

Your Directors would also like to thank the Members for reposing their confidence and faith in the Company and its Management.

For and on behalf of the Board of Directors

Sanjeev Mishra
Chairman
DIN: 07592590
Purnia, 06th September 2023

Registered Office

Gayatri Nagar, Kali Flour Mill,
Shivpuri, P.S- Maranga,
Purnia-854301 Bihar

Corporate Office

Panorama Group, 3rd Floor
Zila School Road, Purnia-854301
CIN: U45200BR2016PTC032419
Toll Free No.: 18001202111
Mail: info@groupofpanorama.org

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Significant accounting policies

A) Basis of preparation

The financial statements of the Company have been prepared under the historical cost convention on an accrual basis of accounting in accordance with the **Generally Accepted Accounting Principles in India** to comply with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and relevant provisions of the Companies Act, 2013 ("the 2013 Act").

B) Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods affected.

C) Revenue recognition

When the outcome of a construction contract can be estimate reliably, contract revenue and contract costs associated with construction contract should be recognized as revenue and expenses respectively by reference to the Percentage of completion of the contract activity at the reporting date. However, an expected loss on the construction contract should be recognized as an expenses immediately.

Revenues are recognized when collectability of the resulting receivables is reasonably assured or payments received.

Interest income is recognized on the time basis determined by the amount outstanding and the rate applicable and where no significant uncertainty as to measurability or collectability exists.

D) Depreciation and amortization

i) Depreciation is provided on the Straight Line Method (SLM) over the estimated useful lives of the assets considering the nature, estimated usage, operating conditions, past history of replacement, anticipated technological changes, manufacturer's warranties and maintenance support. Taking into account these factors, the Company has decided to retain the useful life hitherto adopted for various categories of fixed assets, which are different from those prescribed in Schedule II of the Act. Estimated useful lives of assets are as follows:

Type of Asset Estimated useful life

A) Leasehold Land Amortized over the period of the lease
B) Buildings, Roads, Bridges and culverts 4 to 60 years
C) Plant, machinery and equipment 8 to 20 years
D) Computers and other IT assets 4 to 6 years
E) Vehicles 4 to 10 years
F) Furniture, fixture and office appliances 5 to 15 years
G) Technical Know-how 5 to 6 years
H) Computer software 4 years
I) Water system and sanitation 20 years
J) Assets taken on lease are amortized over the period of lease 10 years

ii) Capital assets, the ownership of which doesn't vest with the Company, other than leased assets, are depreciated over the estimated period of their utility or five years, whichever is less.

E) Fixed assets

i) Fixed assets are stated at cost of acquisition or construction less accumulated depreciation / amortization and accumulated impairment, if any.

ii) Cost includes purchase price, taxes and duties, labour cost and directly attributable overhead expenditure for self-constructed assets incurred up to the date the asset is ready for its intended use.

F) Impairment

At each Balance Sheet date, the Company assesses whether there is any indication that the fixed assets with finite lives may be impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment, if any. Where it is not possible to

estimate the recoverable amount of individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. As at March 31, 2023 none of the fixed assets were considered impaired.

G) Inventories

Inventories are valued at the lower of cost and net realizable value. Cost of raw materials and consumables are ascertained on a moving weighted average / monthly moving weighted average basis. Cost, including variable and fixed overheads, are allocated to work-in-progress, stock-in-trade and finished goods determined on full absorption cost basis. Net realizable value is estimated selling price in the ordinary course of business less estimated cost of completion and selling expenses.

H) Investments

Long term investments are stated at cost less other than temporary diminution in value, if any.
Current investments are stated at lower of cost and fair value.

I) Income taxes

Tax expense comprises current and deferred taxes.

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax is net of credit for entitlement for Minimum Alternative Tax (MAT).

Deferred tax is recognized, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods if any.

J) Rights, preferences and restrictions against shares

The Company has only Ordinary shares of Rs. 10 each. In respect of every Ordinary share (whether fully or partly paid), voting rights shall be in the same proportion as the capital paid up on such Ordinary share bears to the total paid up Ordinary share capital of the Company. In case of every Ordinary share, if any resolution is put to vote on a poll or by postal ballot at any general meeting of shareholders, the holder shall be entitled to one vote for every Ordinary shares held as per the terms of its issue and if a resolution is put to vote on a show of hands the holder of Ordinary shares shall be entitled to the same number of votes as available to holders of Ordinary shares.

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

K) Information regarding issue of shares in the last five years

A. The Company has not increased Authorized Share Capital during the Year.
B. The Company has not issued any fresh Equity shares during the Year.
C. There has been no issue of bonus shares.
D. The Company has not undertaken any buy-back of shares.

For, Simanchal Infratech Private Limited.

Managing Director
(DIN- 07592590)

For, Simanchal Infratech Private Limited.

नगीना कुमारी

Director
(DIN- 08359341)

FORM NO. AOC-4

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]

सत्यमेव जयते

Form for filing financial statement and other documents with the Registrar

Form Language (•) English ( ) Hindi

Refer the instruction kit for filing the form.

Note-
-All fields marked in * are to be mandatorily filled.
-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorized capital of the company as on the date of filing: 10,521,000

Number of members of the company as on the date of filing:

SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET

Part A

I. General information of the company

1. (a) *Corporate identity number (CIN) of company: U45200BR2016PTC032419 [Pre-Fill]

   (b) Global location number (GLN) of company:

2. (a) Name of the company: SIMANCHAL INFRATECH PRIVATE LIMITED

   (b) Address of the registered office of the company:
   GAYATRI NAGAR, NEAR KALI FLOUR MILL
   SHIVPURI, P.S. - MARANGA
   PURNIA
   Purnia
   Bihar

   (c) *e-mail ID of the company: KOSHIRESOURCES@GMAIL.COM

3. * Financial year to which financial statements relates

   From 01/04/2022 (DD/MM/YYYY) To 31/03/2023 (DD/MM/YYYY)

4. (a)* Date of Board of directors' meeting in which financial statements are approved 06/09/2023 (DD/MM/YYYY)

   (b) (i) *Nature of financial statements: Adopted Financial statements

   (iii) Whether provisional financial statements filed earlier ( ) Yes (•) No ( ) Not applicable

   (iv) Whether adopted in adjourned AGM ( ) Yes ( ) No (•) Not applicable

   (c) Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements

   Provide Director Identification number (DIN) in case of director, Managing Director and Income -tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO. [Pre-fill All]

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements
07592590	SANJEEV MISHRA	Managing Director	06/09/2023
08359341	SANGEETA KUMARI	Director	06/09/2023

5. (a)*Date of Board of directors' meeting in which boards' report referred under section 134 was approved 06/09/2023 (DD/MM/YYYY)

(b) Details of director(s) who have signed the Boards' report Pre-fill All

DIN	Name	Designation	Date of signing of Boards' report
07592590	SANJEEV MISHRA	Managing Director	06/09/2023
08359341	SANGEETA KUMARI	Director	06/09/2023

6. * Date of signing of reports on the financial statements by the auditors 07/09/2023 (DD/MM/YYYY)

7.

(a)* Whether annual general meeting (AGM) held ◉ Yes ○ No ○ Not applicable

(b) If yes, date of AGM 30/09/2023 (DD/MM/YYYY)

(c) *Due date of AGM 30/09/2023 (DD/MM/YYYY)

(d)* Whether any extension for financial year or AGM granted ○ Yes ◉ No

8.

(a)* Whether the company is a subsidiary company as defined under clause (87) of section 2 ○ Yes ◉ No

(b) CIN of the holding company, if applicable Pre-Fill

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)* Whether the company has a subsidiary company as defined under clause (87) of section 2 ○ Yes ◉ No

(b) If yes, then indicate number of subsidiary company(ies) Pre-fill All

CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. *Number of Auditors 1

I.	*(a)	Income-tax PAN of auditor or auditor's firm	AOAPR6828R
	*(b)	Category of auditor	◯Individual ◉Auditor's firm
	*(c)	Membership number of auditor or auditor's firm's registration number	304639
	*(d)	SRN of Form ADT-1	Z99999999 Pre-Fill
	*(e)	Name of the auditor or auditor's firm	R K RANJAN & ASSOCIATES
	*(f)	Address of the auditor or auditor's firm Line I	BESIDE OBC BANK GATE RAJESWARI N
		Line II	BHATTA BAZAR
		*City	purnia
		*State	Bihar-BR
		Country	INDIA
		*Pin code	854301
	(g)	Details of the member signing for the above firm	
		Name of the member	RK RANJAN
		Membership number	304639

11. (a) *Whether Schedule III of the Companies Act, 2013 is applicable ◉Yes ◯ No

(b) *Type of Industry Commercial & Industrial

Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).

12. *Whether consolidated financial statements required or not ◯Yes ◉ No

13. (a) *Whether company is maintaining books of account and other relevant books and papers in electronic form ◉ Yes ◯ No

(b) Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)

*Line I PANORAMA GROUP

Line II 3RD FLOOR,ZILA SCHOOL ROAD

*City PURNIA

*State/Union Territory Bihar-BR *Pin code 854301

*District Purnia

*ISO Country code IN

Country INDIA

*Phone (with STD/ISD code) 6454 - 123456

(c) Particulars of the service provider (if any)

(i)Name of the service provider

(ii)Internet protocol address of service provider

(iii)Location of the service provider

(iv)Whether books of account and other books and papers are maintained on cloud ◯ Yes ◯ No

Address as provided by the service provider

Part-B

I. Balance Sheet

	Particulars	Figures as at the end of (Current reporting period) (in Rs.) 31/03/2023 (DD/MM/YYYY)	Figures as at the end of (Previous reporting period) (inRs.) 31/03/2022 (DD/MM/YYYY)
I. (1)	**EQUITY AND LIABILITIES** **Shareholder's Fund** (a) Share capital	5,000,000.00	5,000,000.00
	(b) Reserves and surplus	-107,172,529.51	-106,653,394.25
	(c) Money received against share warrants	0.00	0.00
(2)	**Share application money pending allotment**	0.00	0.00
(3)	**Non - current liabilities**		
	(a) Long term borrowings	0.00	5,353,852.76
	(b) Deferred tax liabilities (net)	0.00	0.00
	(c) Other long term liabilities	0.00	0.00
	(d) Long term provisions	0.00	0.00
(4)	**Current liabilities**		
	(a) Short term borrowings	0.00	4,251,100.00
	(b) Trade payables	118,359,654.14	115,916,372.63
	(c) Other current liabilities	779,885,069.16	583,456,787.66
	(d) Short term provisions	9,377,598.21	5,331,076.02
	Total	805,449,792.00	612,655,794.82
II.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Fixed assets		
	(i) Tangible assets	94,577,678.51	75,271,881.56
	(ii) Intangible assets	0.00	0.00
	(iii) Capital work-in-progress	325,026,583.64	354,182,291.66
	(iv) Intangible assets under development	0.00	0.00
	(b) Non-current Investments	0.00	0.00
	(c) Deferred tax assets (net)	0.00	0.00
	(d) Long term loans and advances	0.00	0.00
	(e) Other non-current assets	0.00	0.00
(2)	**Current assets**		
	(a) Current Investment	0.00	0.00
	(b) Inventories	0.00	0.00
	(c) Trade receivables	35,549,299.71	11,063,407.40
	(d) Cash and cash equivalents	10,677,296.23	17,164,958.26
	(e) Short term loans and advances	339,618,933.91	154,973,255.94
	(f) Other current assets	0.00	0.00
	Total	805,449,792.00	612,655,794.82

II. Detailed Balance sheet items (Amount in Rupees)

A. Details of long term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures	0.00	0.00
Term Loans		
-From banks	0.00	0.00
-From other parties	0.00	0.00
Deferred payment liabilities	0.00	0.00
Deposits	0.00	0.00
Loans and advances from related parties	0.00	0.00
Long term maturities of financial lease Obligations	0.00	0.00
Other loans & advances	0.00	0.00
Total long term borrowings (unsecured)	0.00	0.00
Out of above total, aggregate amount guaranteed by directors	0.00	0.00

B. Details of short term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Loans repayable on demand		
-From banks	0.00	0.00
-From other parties	0.00	0.00
Loans and advances from related parties	0.00	0.00
Deposits	0.00	0.00
Other loans and advances	0.00	0.00
Total short term borrowings (unsecured)	0.00	0.00
Out of above total, aggregate amount guaranteed by directors	0.00	0.00

C. Details of long term loans and advances (unsecured, considered good)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0.00	0.00
Security deposits	0.00	0.00
Loans and advances to other related parties	0.00	0.00
Other loans and advances	0.00	0.00
Total long term loan and advances	0.00	0.00
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0.00	0.00
-From others	0.00	0.00
Net long term loan and advances (unsecured, considered good)	0.00	0.00
Loans and advances due by directors/ other officers of the company	0.00	0.00

D. Details of long term loans and advances (doubtful)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0.00	0.00
Security deposits	0.00	0.00
Loans and advances to other related parties	0.00	0.00
Other loans and advances	0.00	0.00
Total long term loan and advances	0.00	0.00
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0.00	0.00
-From others	0.00	0.00
Net long term loan and advances (doubtful)	0.00	0.00
Loans and advances due by directors/ other officers of the company	0.00	0.00

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good	0.00	0.00	0.00	0.00
Unsecured, considered good	0.00	35,549,299.71	0.00	11,063,407.40
Doubtful	0.00	0.00	0.00	0.00
Total trade receivables	0.00	35,549,299.71	0.00	11,063,407.40
Less: Provision/ allowance for bad and doubtful debts	0.00	0.00	0.00	0.00
Net trade receivables	0.00	35,549,299.71	0.00	11,063,407.40
Debt due by directors/ others officers of the company	0.00	0.00	0.00	0.00

III. *Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	0.00		
2	Share application money given	0.00		
3	Share application money given during the reporting period	0.00		
4	Share application money received during the reporting period	0.00		
5	Share application money received and due for refund	0.00		
6	Paid – up capital held by foreign company	0.00	0.00	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	0.00	0.00	%
8	Number of shares bought back during the reporting period	0.00		
9	Deposits accepted or renewed during the reporting period	0.00		
10	Deposits matured and claimed but not paid during the reporting period	0.00		
11	Deposits matured and claimed but not paid	0.00		
12	Deposits matured, but not claimed	0.00		
13	Unclaimed matured debentures	0.00		
14	Debentures claimed but not paid	0.00		
15	Interest on deposits accrued and due but not paid	0.00		
16	Unpaid dividend	0.00		
17	Investment in subsidiary companies	0.00		
18	Investment in government companies	0.00		
19	Capital Reserves	0.00		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0.00		
21	Inter- corporate deposits	0.00		
22	Gross value of transaction as per AS18 (If applicable)	0.00		
23	Capital subsidies/ grants received from government authority(ies)	0.00		
24	Calls unpaid by directors	0.00		
25	Calls unpaid by others	0.00		
26	Forfeited shares (amount originally paid-up)	0.00		
27	Forfeited shares reissued	0.00		
28	Borrowing from foreign institutional agencies	0.00		
29	Borrowing from foreign companies	0.00		
30	Inter-corporate borrowings - secured	0.00		
31	Inter-corporate borrowings - unsecured	**0.00**		
32	Commercial Paper	0.00		
33	Conversion of warrants into equity shares during the reporting period	0.00		
34	Conversion of warrants into preference shares during the reporting period	0.00		
35	Conversion of warrants into debentures during the reporting period	0.00		
36	Warrants issued during the reporting period (In foreign currency)	0.00		
37	Warrants issued during the reporting period (In Rupees)	0.00		
38	Default in payment of short term borrowings and interest thereon	0.00		
39	Default in payment of long term borrowings and interest thereon	0.00		
40	Whether any operating lease has been converted to financial lease or vice-versa	◯Yes ◉No		
	Provide details of such conversion			

41	Net worth of company	0.00
42	Number of shareholders to whom shares allotted under private placement during the reporting period	0
43	Secured Loan	0.00
44	Gross fixed assets (including intangible assets)	0.00
45	Depreciation and amortization	0.00
46	Miscellaneous expenditure to the extent not written off or adjusted	0.00
47	Unhedged Foreign Exchange Exposure	0.00

IV. Share capital raised during the reporting period (Amount in Rupees)

Particulars	Equity Shares	Preference Shares	Total
(a) Public issue	0.00	0.00	0.00
(b) Bonus issue	0.00	0.00	0.00
(c) Right issue	0.00	0.00	0.00
(d) Private placement arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(e) Other private placement	0.00	0.00	0.00
(f) Preferential allotment arising out of conversion of debentures or preference shares	0.00	0.00	0.00
(g) Other preferential allotment	0.00	0.00	0.00
(h) Employee Stock Option Plan (ESOP)	0.00	0.00	0.00
(i) Others	0.00	0.00	0.00
(j) Total amount of share capital raised during the reporting period	0.00	0.00	0.00

VI. Details related to cost records and cost audit

1. *Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014 ◯Yes ◉No

SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT

I. Statement Of Profit And Loss

	Particulars	Figures for the period (Current reporting period) From 01/04/2022 (DD/MM/YYYY) To 31/03/2023 (DD/MM/YYYY)	Figures for the period (Previous reporting period) From 01/04/2021 (DD/MM/YYYY) To 31/03/2022 (DD/MM/YYYY)
(I)	**Revenue from operations**		
	Domestic Turnover		
	(i) Sales of goods manufactured	0.00	0.00
	(ii) Sales of goods traded	0.00	0.00
	(iii) Sales or supply of services	270,012,772.00	132,750,706.10
	Export turnover		
	(i) Sales of goods manufactured	0.00	0.00
	(ii) Sales of goods traded	0.00	0.00
	(iii) Sales or supply of services	0.00	0.00
(II)	Other income	50,220,604.40	5,335,595.03
(III)	**Total Revenue (I+II)**	320,233,376.40	
(IV)	**Expenses**		
	Cost of material consumed	300,007,369.02	10,315,638.84
	Purchases of stock in trade	0.00	0.00
	Changes in inventories of -Finished goods	0.00	0.00
	-Work-in-progress	-29,155,708.02	122,435,067.26
	-Stock in trade	0.00	0.00
	Employee benefit Expense	14,539,931.82	10,671,254.55
	Managerial remuneration	0.00	0.00
	Payment to Auditors	0.00	0.00
	Insurance expenses	0.00	0.00
	Power and fuel	0.00	0.00
	Finance cost	143,010.40	59,948.39
	Depreciation and Amortisation expense	967,558.00	1,130,352.00
	Other expenses	34,232,470.44	21,214,049.26
	Total expenses	320,734,631.66	165,826,310.30
(V)	Profit before exceptional and extraordinary items and tax (III-IV)	-501,255.26	-165,826,310.30
(VI)	Exceptional items	0.00	0.00
(VII)	Profit before extraordinary items and tax (V-VI)	-501,255.26	-165,826,310.30
(VIII)	Extraordinary items	0.00	0.00
(IX)	Profit before tax (VII-VIII)	-501,255.26	
(X)	**Tax Expense**		
	(1) Current tax	0.00	0.00
	(2) Deferred tax	0.00	0.00
(XI)	**Profit (Loss) for the period from continuing Operations (IX-X)**	-501,255.26	0.00
(XII)	**Profit/(Loss) from discontinuing operations**	0.00	0.00
(XIII)	Tax expense of discontinuing operations	0.00	0.00
(XIV)	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00
(XV)	Profit/ (Loss) (XI+XIV)	-501,255.26	0.00

(XVI)	Earnings per equity share before extraordinary items		
	(1) Basic	-1.14	-63.05
	(2) Diluted	-1.14	-63.05
(XVII)	Earnings per equity share after extraordinary items		
	(1) Basic	-1.14	-63.05
	(2) Diluted	-1.14	-63.05

II. Detailed Profit and Loss items (Amount in Rupees)

A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis	0.00	0.00
Interest and dividend	0.00	0.00
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Other income	0.00	0.00
Total Earning in Foreign Exchange		0.00

B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis		
(i) Raw material	0.00	0.00
(ii) Component and spare parts	0.00	0.00
(iii) Capital goods	0.00	0.00
Expenditure on account of		
Royalty	0.00	0.00
Know-how	0.00	0.00
Professional and consultation fees	0.00	0.00
Interest	0.00	0.00
Other matters	0.00	0.00
Dividend paid	0.00	0.00
Total Expenditure in foreign exchange		0.00

III. *Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend		0.00	0.00	%
2	Earnings per share (in Rupees)	Basic	-1.14		
		Diluted	-1.14		
3	Income in foreign currency		0.00		
4	Expenditure in foreign currency		0.00		
5	Revenue subsidies or grants received from government authority(ies)		0.00		
6	Rent paid		0.00		
7	Consumption of stores and spare parts		0.00		
8	Gross value of transaction with related parties as per AS-18 (If applicable)		0.00		
9	Bad debts of related parties as per AS-18 (If applicable)		0.00		

IV. Details related to principal products or services of the company

Total number of product/ services category(ies) 1

1	Product or service category code (ITC/ NPCS 4 digit code)	9972
	Description of the product or service category	REAL ESTATE SERVICES
	*Turnover of the product or service category (in Rupees)	270,012,772.00
	*Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	99722400
	*Description of the product or service	REAL ESTATE
	*Turnover of highest contributing product or service (in Rupees)	270,012,772.00

Note - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Program Implementation, Government of India.

Segment III: Reporting of Corporate Social Responsibility (CSR)

1. (a) (i) *Whether CSR is applicable as per section 135 ◯ Yes ◉ No

(ii) Turnover (in Rs.)

(iii) Net worth (in Rs.) -102,172,529.51

2. Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act) (in Rupees)

3. Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above) (in Rupees)

4. (a) Total amount spent on CSR for the financial year 0.00 (in Rupees)

(b) Amount spent in local area 0.00 (in Rupees)

(c) Manner in which the amount spent during the financial year as detailed below:

Number of CSR activities

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
1								
2								
3								
	Total							

5. Give details (name, address and email address) of implementing agency(ies)

7.Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report ◯Yes ◯ No

Segment IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS

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 arm's length transactions under third proviso thereto

1. Number of contracts or arrangements or transactions not at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

Segment V: Auditor's Report

I. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013 ◯ Yes ◉ No

III. Details of remarks made by auditors and applicability of CARO

1. *Whether auditors' report has been qualified or has any reservations or contains adverse remarks ◯Yes ◉ No

3. *Whether Companies (Auditors' Report) Order (CARO) applicable ◯Yes ◉ No

SEGMENT-VI- Miscellaneous

1. *Whether the Secretarial Audit is applicable ◯Yes ◉ No

2. *Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached. ◯Yes ◉ No

Attachments

1. *Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)	Attach	List of attachment: FINANCIAL STATEMENT 2223.pdf
7. Company CSR policy as per s sub-section (4) of section 135	Attach	
8. Details of other entity(s)	Attach	
13. Details of remaining CSR activities	Attach	
14. Optional attachment(s)- if any	Attach	

Remove attachment

Declaration

I am authorized by the Board of Directors of the Company vide *resolution number 1 *dated 30/09/2023 to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been compiled with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by** SANJEE V MISHRA

*Designation Director

*Director identification number of the director; or PAN of the manager or CEO or CFO; or Membership number of the secretary 07592590

Certificate by Practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

(●) Chartered Accountant (in whole time practice) ( ) Cost Accountant (in whole time practice)

( ) Company Secretary (in whole time practice)

Whether fellow or associate ( ) Associate (●) Fellow



Membership number 304639

Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

Modify | Check Form | Prescrutiny | Submit

For office use only:

eForm Service request number (SRN) _____ eForm filing date _____ (DD/MM/YYYY)

Digital signature of the authorizing officer

This e-Form is hereby registered _____ Confirm submission

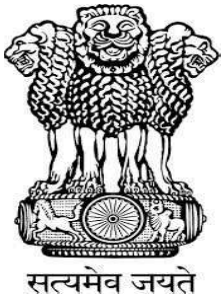
Date of signing _____ (DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

FORM NO. MGT-7A

[Pursuant to sub-section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Management and Administration) Rules, 2014]



Abridged Annual Return for OPCs and Small Companies

Form language (•) English ( ) Hindi

Refer the instruction kit for filing the form.

I. REGISTRATION AND OTHER DETAILS

(i) * Corporate Identification Number (CIN) of the company: U45200BR2016PTC032419 **Pre-fill**

Global Location Number (GLN) of the company:

* Permanent Account Number (PAN) of the company: AAXCS5343L

(ii) (a) Name of the company: SIMANCHAL INFRATECH PRIVA

(b) Registered office address

GAYATRI NAGAR, NEAR KALI FLOUR MILL
SHIVPURI, P.S. - MARANGA
PURNIA
Purnia
Bihar

(c) *email-ID of the company: KOSHIRESOURCES@GMAIL.CO

(d) *Telephone number with STD code: 06424220265

(e) Website:

(iii) Date of Incorporation: 01/09/2016

(iv)

Type of the Company	Category of the Company	Sub-category of the Company
Private Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital (•) Yes ( ) No

(vi) Whether the form is filed for ( ) OPC (•) Small Company

(vii) *Financial year From 01/04/2022 (DD/MM/YYYY) To 31/03/2023 (DD/MM/YYYY)

(viii) *Whether Annual General Meeting (AGM) held (not applicable in case of OPC)

◉ Yes ○ No

(a) If yes, date of AGM 30/09/2023

(b) Due date of AGM 30/09/2023

(c) Whether any extension for AGM granted ○ Yes ◉ No

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

*Number of business activities 1

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	L	Real Estate	L1	Real estate activities with own or leased property	100

III. PARTICULARS OF ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES) (not applicable for OPC)

*No. of Companies for which information is to be given 0 Pre-fill All

S.No	Name of the company	CIN / FCRN	Associate/ Joint venture	% of shares held
1				

IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

(i) *SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Total number of equity shares	105,210	50,000	50,000	50,000
Total amount of equity shares (in rupees)	10,521,000	5,000,000	5,000,000	5,000,000

Number of classes 1

Class of Shares EQUITY SHARE	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Number of equity shares	105,210	50,000	50,000	50,000

Nominal value per share (in rupees)	100	100	100	100
Total amount of equity shares (in rupees)	10,521,000	5,000,000	5,000,000	5,000,000

(b) Preference share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid Up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes 0

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)	0	0		

(c) Unclassified share capital (not applicable for OPC)

Particulars	Authorised Capital
Total amount of unclassified shares	0

(d) Break-up of paid-up share capital (not applicable for OPC)

Class of shares	Number of shares	Total nominal Amount	Total Paid-up amount	Total premium
Equity shares				
At the beginning of the year	50,000	5,000,000	5,000,000	
Increase during the year	0	0	0	0
i. Pubic Issues	0	0	0	0
ii. Rights issue	0	0	0	0
iii. Bonus issue	0	0	0	0
iv. Private Placement/ Preferential allotment	0	0	0	0
v. ESOPs	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0
vii. Conversion of Preference share	0	0	0	0

viii. Conversion of Debentures	0	0	0	0
ix. GDRs/ADRs	0	0	0	0
x. Others, specify NIL	0	0	0	
Decrease during the year	0	0	0	0
i. Buy-back of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify NIL	0	0	0	
At the end of the year	50,000	5,000,000	5,000,000	
Preference shares				
At the beginning of the year	0	0	0	
Increase during the year	0	0	0	0
i. Issues of shares	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0
iii. Others, specify NIL	0	0	0	
Decrease during the year	0	0	0	0
i. Redemption of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify NIL	0	0	0	
At the end of the year	0	0	0	

(ii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) * **(not applicable for OPC)**

☒ Nil

[Details being provided in a CD/Digital Media] ◯ Yes ◯ No ◯ Not applicable

Separate sheet attached for details of transfers ◯ Yes ◯ No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of Previous AGM			
Date of Registration of Transfer			
Type of Transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ debenture/unit (in Rs.)	
Ledger Folio of Transferor			
Transferor's Name			
	Surname	Middle name	First name
Ledger Folio of Transferee			
Transferee's Name			
	Surname	middle name	first name

Date of Registration of Transfer			
Type of Transfer		1 - Equity, 2- Preference Shares,3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred		Amount per Share/ debenture/unit (in Rs.)	
Ledger Folio of Transferor			
Transferor's Name			
	Surname	Middle name	First name
Ledger Folio of Transferee			
Transferee's Name			
	Surname	middle name	first name

(iii) *Debentures (Outstanding as at the end of financial year)

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	00	0
Partly convertible debentures	0	0	0
Fully convertible debentures	0	0	0
Total			0

Details of debentures

Class of Debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	0	0	0	0

(iv) Securities (other than shares and debentures) (not applicable for OPC) 0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
Total					

V. *Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover 270,012,772

(ii) Net worth of the Company -102,172,530

VI. (a) *SHARE HOLDING PATTERN - Promoters (not applicable for OPC)

S. No.	Category	Equity	Preference

		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	50,000	100	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	50,000	100	0	0

Total number of shareholders (promoters) 3

(b) *SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	0	0	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	

2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others	0	0	0	
	Total	0	0	0	0

Total number of shareholders (other than promoters) 0

Total number of shareholders (Promoters+Public/ Other than promoters) 3

VII. *NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS

Details	At the beginning of the year	At the end of the year
Promoters	3	3
Members (other than promoters)	0	0
Debenture holders	0	0

VIII. *MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

A. MEMBERS/CLASS /REQUISITIONED/CLB/NCLT/COURT CONVENED MEETINGS (not applicable for OPC)

Number of meetings held 1

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
AGM	30/09/2022	3	3	100

B. BOARD MEETINGS (not applicable for OPC)

*Number of meetings held 5

S. No.	Date of meeting	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	06/04/2022	2	2	100
2	06/07/2022	2	2	100
3	01/10/2022	2	2	100
4	06/12/2022	2	2	100
5	22/03/2023	2	2	100

C. *ATTENDANCE OF DIRECTORS (not applicable for OPC)

S. No.	DIN	Name of the Director	Board Meetings			Committee Meetings			Whether attended AGM held on
			Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	30/09/2023 (Y/N/NA)
1	07592590	SANJEEV MISHRA	5	5	100	0	0	0	Yes
2	08359341	SANGEETA KUMARI	5	5	100	0	0	0	Yes
3									
4									
5									
6									
7									
8									
9									

10									
11									
12									
13									
14									
15									

IX. *REMUNERATION OF DIRECTORS

☒ Nil

A. Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

B. Number of other directors whose remuneration details to be entered

S. No.	Name	Designation	Gross salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

X. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

A. *Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year ◉ Yes ○ No

B. If No, give the reasons/observations

XI. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in rupees)

I/We certify that:

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.

(b) Unless otherwise expressly stated to the contrary elsewhere in this return, the Company has complied with applicable provisions of the Act during the financial year.

(c) The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of the incorporation of the company, issued any invitation to the public to subscribe for any securities of the company.

(d) Where the annual return discloses the fact that the number of members, (except in case of a one person company), of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to be included in reckoning the number of two hundred.

Declaration

I am authorised by the Board of Directors of the company vide resolution no. .. NIL dated 30/09/2023 (DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.

To be digitally signed by

Director SANJEEV MISHRA Digitally signed by SANJEEV MISHRA Date: 2023.11.23 16:55:36 +05'30'

DIN of the director 07592590

Attachments

List of attachments

1. List of share holders, debenture holders; **Attach**
2. Approval letter for extension of AGM; **Attach**
3. List of Directors; **Attach**
4. Optional Attachment(s), if any; **Attach**

SHARE HOLDER LIST.pdf
DIRECTOR LIST.pdf

Remove Attachment

Modify | Check Form | Prescrutiny | Submit

This eForm has been taken on file maintained by the registrar of companies through electronic mode and on the basis of statement of correctness given by the company

Auto-approved By

R K RANJAN & ASSOCIATES
Chartered Accountants

NA, RAJESWARI NIWAS
BHATTA BAZAR, NA
PURNEA, BIHAR-854301

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of SIMANCHAL INFRATECH PRIVATE LIMITED at 3RD FLOOR,ZILA SCHOOL ROAD,BHATTA BAZAR,PURNIA,PURNIA-854301,BIHAR (Permanent Account No. AAXCS5343L) was conducted by me/us, R K RANJAN & ASSOCIATES in pursuance of the provisions of the Income - tax Act, 1961 , and I annex hereto a copy of my audit report, dated 30/09/2023 along with a copy each of –

   a) The audited Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023

   b) The audited Balance Sheet as at 31/03/2023 ; and

   c) Documents declared by the said Act to be part of, or annexed to, the Profit and loss account and Balance Sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any;

For **R K RANJAN & ASSOCIATES**
Chartered Accountants



(RAJEEV KUMAR RANJAN)
Chartered Accountant
Membership No. 304639
Firm Reg. No.: 026019C
UDIN.: 23304639BGXJOR9677
NA, RAJESWARI NIWAS
BHATTA BAZAR, NA
PURNEA, BIHAR-854301

Place: PURNIA
Date: 30/09/2023

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

	PART A	
1	Name of the Assessee	SIMANCHAL INFRATECH PRIVATE LIMITED
2	Address	3RD FLOOR ZILA SCHOOL ROAD BHATTA BAZAR PURNIA PURNIA BIHAR 854301
3	Permanent Account Number (PAN)	AAXCS5343L
	Aadhaar Number	
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or any other identification number allotted for the same	**Type**: Goods And Service Tax -BIHAR; **Registration number**: 10AAXCS5343L1ZX
5	Status	Company
6	Previous Year	01/04/2022 - 31/03/2023
7	Assessment year	2023-24
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause**: clause 44AB(a) - Total Sales/turnover/gross receipts in business exceeding specified limits
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD?	No
	PART B	
9 a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios	Not Applicable
	In case of AOP, whether shares of members are indeterminate or unknown?	No
b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Not Applicable
10 a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	**Nature of Business**: Developing and sub-dividing real estate into lots; **Code**: 07003
b)	If there is any change in the nature of business or profession, the particulars of such change.	No
11 a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed	**List of Books of Accounts**: CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER AND ETC Yes



	b)	List of Books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	Refer Annexure 11b
	c)	List of books of account and nature of relevant documents examined.	**List of Books of Accounts** CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER AND ETC
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No
13	a)	Method of accounting employed in the previous year.	Mercantile System
	b)	Whether there has been any change in the method of accounting employed *vis-a-vis* the method employed in the immediately preceding previous year.	No
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	NIL
	d)	"Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)"	No
	e)	"If answer to (d) above is in the affirmative, give details of such adjustments"	No
	f)	Disclosure as per ICDS	No
14	a)	Method of valuation of closing stock employed in the previous year.	1-At Cost
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No
15	Give the following particulars of the capital asset converted into stock-in-trade: -		NIL
	(a) (b) (c) (d)	Description of capital asset; Date of acquisition; Cost of acquisition; Amount at which the asset is converted into stock-in-trade.	
16	Amounts not credited to the profit and loss account, being,—		
	a)	the items falling within the scope of section 28;	NIL
	b)	the Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned ;	NIL
	c)	escalation claims accepted during the previous year;	NIL
	d)	any other item of income;	NIL
	e)	capital receipt, if any	NIL

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17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		NIL
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :—		
	a)	Description of asset/ block of assets.	Refer Annexure 18
	b)	Rate of depreciation;	
	c)	Actual cost of written down value, as the case may be.	
	d)	Adjustment made to WDV under Sec. 115BAA (aa).	
	e)	Adjusted WDV (ab)	
	f)	Additions/ deductions during the year with dates, the case of any addition of an asset, date put to use; including adjustments on account of –	
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	
	ii)	Change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called	
	g)	Depreciation allowable	
	h)	Written down value at the end of the year.	
19	Amounts admissible under sections :		NIL
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)].	NIL
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
21	(A)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	a	expenditure of capital nature;	NIL
	b	expenditure of personal nature;	NIL
	c	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	NIL
		expenditure incurred at clubs,—	
	d(i)	as entrance fees and subscriptions;	NIL
	d(ii)	as cost for club services and facilities used;	NIL
	e(i)	expenditure by way of penalty or fine for violation of any law for the time being in force;	NIL
	e(ii)	any other penalty or fine;	NIL
	e(iii)	expenditure incurred for any purpose which is an offence or which is prohibited by law;	NIL
	(B)	amounts inadmissible under section 40(a);	
	i	as payment to non-resident referred to in sub-clause (i) :	
	i(A)	Details of payment on which tax is not deducted:	NIL
	i(B)	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the	NIL

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		expiry of time prescribed under section200(1)	
	ii	as payment referred to in sub-clause (ia)	
	ii(A)	Details of payment on which tax is not deducted:	NIL
	ii(B)	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.	NIL
	iii	as payment referred to in sub-clause (ib)	
	iii(A)	Details of payment on which levy is not deducted:	NIL
	iii(B)	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.	NIL
	iv	fringe benefit tax under sub-clause (ic)	NIL
	v	wealth tax under sub-clause (iia)	NIL
	vi	royalty, license fee, service fee etc. under sub-clause (iib)	NIL
	vii	salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	NIL
	viii	payment to PF /other fund etc. under sub-clause (iv)	NIL
	ix	tax paid by employer for perquisites under sub-clause (v)	NIL
	(C)	interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	NIL
	(D)	Disallowance/deemed income under section 40A(3):	
	(a)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes
	(b)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
	(E)	provision for payment of gratuity not allowable under section 40A(7)	NIL
	(F)	any sum paid by the assessee as an employer not allowable under section 40A(9)	NIL
	(G)	particulars of any liability of a contingent nature	NIL
	(H)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NIL

R. K. RANJAN & ASSOCIATES CHARTERED ACCOUNTANT M. No. 304639 Purnia

	(I)	amount inadmissible under the proviso to section 36 (1)(iii)	NIL
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2 006		NIL
23	Particulars of payments made to persons specified under section 40A(2)(b).		NIL
24	Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.		NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.		NIL
26	i)	In respect of any sum referred to in clauses (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which :—	
	A)	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :	NIL
	a)	paid during the previous year;	
	b)	not paid during the previous year;	
	B)	was incurred in the previous year and was	NIL
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
	b)	not paid on or before the aforesaid date	
	ii	State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.	No
27	a)	Amount of Central Value Added Tax availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.		Not Applicable
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.		Not Applicable
	A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56, if yes, please furnish the details of the same.	No

	B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56, if yes, please furnish the details of the same.	No
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].		No
	A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. if yes, please furnish the details of the same.	No
	B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B, if yes, please furnish the details of the same.	No
	C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2021). b)If yes, please furnish the details of the same.	No
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :—	NIL
	i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii)	amount of loan or deposit taken or accepted;	
	iii)	whether the loan or deposit was squared up during the previous year;	
	iv)	maximum amount outstanding in the account at any time during the previous year;	
	v)	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	
	vi)	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
	(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)		
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	NIL
	i)	name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	ii)	Amount of specified sum taken or accepted;	
	iii)	Whether the specified sum was taken or accepted	

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CHARTERED ACCOUNTANT

		by cheque or bank draft or use of electronic clearing system through a bank account;	
	iv)	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft;	
	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	NIL
	i)	name, address and permanent account number (if available with the assessee) of the Payer;	
	ii)	Nature of transaction	
	iii)	Amount and Date of receipt	
	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	NIL
	i)	name, address and permanent account number (if available with the assessee) of the Payer;	
	ii)	Amount of Receipt:-	
	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	NIL
	i)	name, address and permanent account number (if available with the assessee) of the Payee;	
	ii)	Nature of transaction	
	iii)	Amount and Date of Payment	
	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:—	NIL
	i)	name, address and permanent account number (if available with the assessee) of the Payee;	
	ii)	Amount of Payment:-	
	Note :	(Particulars at (ba),(bb),(bc) and (bd) need not given in case of receipt by or payment to a government Company ,a banking company, a post office saving bank , a co-operative bank or in	

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M. No. 304630
Purnia

		the case of transactions referred to in 269SS or in the case f Person referred to in Notification No. S.O. 2065(E) dated 3rd July)	
	c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :—	NIL
	i)	name, address and permanent account number (if available with the assessee) of the payee;	
	ii)	amount of the repayment;	
	iii)	maximum amount outstanding in the account at any time during the previous year;	
	iv)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system.	
	v)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
	d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	NIL
	i)	name, address and permanent account number (if available with the assessee) of the payer;	
	ii)	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
	e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year	NIL
	i)	name, address and permanent account number (if available with the assessee) of the payer;	
	ii)	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
		(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)	
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	NIL
	b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	Not Applicable

H. K. RAJYAN & ASSOCIATES CHARTERED ACCOUNTANTS M. No. 304639 Pune

	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	Not Applicable
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).		No
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes ,please furnish the details:	No
	C)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C (7). If yes, please furnish:	Not Applicable
35	a)	In case of trading concern, give quantitative details of principle items of goods traded :	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Sales during the year	
	vi)	Closing Stock	
	vii)	Shortage/Excess, if any	
	b)	In case of a manufacturing concern, give quantitative details of the principle items of raw materials, finished products and by-products :	
	A	**Raw Materials**	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Consumption during the previous year	
	vi)	Sales during the previous year	
	vii)	Closing Stock	
	viii)	Yield of finished products	
	ix)	Percentage of yield	
	x)	Shortage/Excess, if any	
	B	**Finished Products / By-products:**	NIL
	i)	Item Name	
	ii)	Unit of measurement	
	iii)	Opening Stock	
	iv)	Purchases during the previous year	
	v)	Quantity manufactured during the previous year	
	vi)	Sales during the previous year	
	vii)	Closing Stock	
	viii)	Shortage/Excess, if any.	

M. No. 304639 Purnia

	* Information may be given to the extent available		
36	A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.(b) If yes, Please furnish the following Details:-	No
	1.	Amount Received (In Rs.)	
	2.	Date of Receipt	
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the cost auditor.		NA
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported /identified by the auditor.		NA
39	Whether any audit was conducted under section 72A of the finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported / identified by the auditor.		NA
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: (The details required to be furnished for principal items of goods traded or manufactured or services rendered)		Refer annexure 40
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.		NIL
42	Weather Assessee is required to furnish Statement in Form No.61 or Form No.61A or Form No. 61B, If yes , please furnish		No
43	(a)Weather the Assessee or its Parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286, (b)If yes , please furnish the Details		No
	(c)If Not due ,Please enter expected date of furnishing the report		
44	Break-up of total expenditure of entities registered or not registered under GST :-		NIL

For SIMANCHAL INFRATECH PRIVATE LIMITED

SANJEEV MISHRA
(DIRECTOR)
Place : PURNIA

Date : 30/09/2023

For R K RANJAN & ASSOCIATES

Chartered Accountants

RAJEEV KUMAR RANJAN
(Chartered Accountant)
Membership No. 304639
Firm Reg. No.: 026019C
UDIN.: 23304639BGXJOR9677
NA,RAJESWARI NIWAS,BHATTA BAZAR,
NA,PURNEA,BIHAR-854301
Mobile : 9155982424

Annexure 11b

List of Books of account maintained and the address at which the books of accounts are kept

Sl. No.	Books maintained	Flat / Door/ Building	Road / Street / Block/ Sector	City / Town / District	Post Office	Area / Locality	State	Country	Pin Code	Zip Code
1	CASH BOOK, BANK BOOK, PURCHASE REGISTER, SALES REGISTER AND ETC	GAYATRI NAGAR NEAR KALI FLOUR MILL	SHIVPURI PURNIA	PURNIA			BIHAR	INDIA	854301	

Annexure 40

Accounting Ratios :-

Sl. No.	Particulars	A	B	Previous Year	A	B	Preceding previous Year
(a)	Total turnover of the assessee			270012772			132750706
(b)	Gross profit / Turnover	-501255	270012772	-0.19	-27740009	132750706	-20.9
(c)	Net profit / Turnover	-501255	270012772	-0.19	-22266817	132750706	-20.39
(d)	Stock-in-Trade / Turnover		270012772			132750706	
(e)	Material consumed / Finished goods produced						

R. K. RANJAN & ASSOCIATES
M. No. 304539
Purnia
CHARTERED ACCOUNTANT

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Annexure 18

Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :—

Description of asset/block of assets	Rate %	Actual cost or written down value	Adjustment made to WDV u/s 115BAC/115BAD	Adjustment made to WDV of Intangible asset due to exclusion of goodwill	Adjusted WDV (ab)	Adjustment on account of				Total value of Purchases	Deductions	Other Adjustments, if any	Depreciation allowable	Additional Depreciation	Written down value at the end of the year
						Purchases	CEN. VAT	Change in Rate of Exch.	Subsidy or grant etc						
(14a) Plant & Machinery	15 %	3211787	Nil	Nil	3211787	816441	Nil	Nil	Nil	816441	Nil	Nil	598933	Nil	3429295
(14r) Furnitures & Fittings	10 %	889184	Nil	Nil	889184	Nil	Nil	Nil	Nil	Nil	Nil	Nil	88918	Nil	800266
(14c) Plant & Machinery	40 %	19427	Nil	Nil	19427	31142	Nil	Nil	Nil	31142	Nil	Nil	13999	Nil	36570
Total		4120398	Nil	Nil	4120398	847583	Nil	Nil	Nil	847583	Nil	Nil	701850	Nil	4266131



Annexure 18 - Details

Fixed asset - Details of Additions during the year

Description of asset/block of assets	Date of purchase	Date put to use	Amount	CEN. VAT	change in rate of exchange of currency	subsidy or grant or reimbursement, by whatever name called	Total value of Purchases
(14a) Plant & Machinery @ 15%	05/05/2022	05/05/2022	745763	Nil	Nil	Nil	745763
(14a) Plant & Machinery @ 15%	05/11/2022	05/11/2022	70678	Nil	Nil	Nil	70678
(14c) Plant & Machinery @ 40%	05/11/2022	05/11/2022	31142	Nil	Nil	Nil	31142



Acknowledgement Number:496306521311023 **Date of filing : 31-Oct-2023**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2023-24

PAN	AAXCS5343L		
Name	SIMANCHAL INFRATECH PRIVATE LIMITED		
Address	3RD FLOOR, ZILA SCHOOL ROAD, BHATTA BAZAR, PURNIA , PURNIA , 05-Bihar, 91-INDIA, 854301		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	496306521311023

Taxable Income and Tax Details	Current Year business loss, if any	1	2,71,292
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,76,907
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,76,907
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SANJEEV MISHRA in the capacity of Authorised Signatory having PAN DDPPM0201N from IP address 49.37.75.83 on 31-Oct-2023 23:06:34 at PURNIA (Place) DSC Sl.No & Issuer 5971911 & 21617978CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated Barcode/QR Code

AAXCS5343L06496306521311023064198b8c8275104ba661d0f64ad156c3428c38f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

SIMANCHAL INFRATECH PVT. LTD.

Director