Kumar Vivek & Associates
Chartered Accountants

201, Shyameshwari Apartment,
Pandoi Kothi Branch Road
Boring Road, Patna-800001
(Bihar)

Email: singhanubhav85@gmail.com

M: 9155440044

Independent Auditor's Report

To the Members of
Sai Archana Infracon Private Limited, Patna (Bihar)

Report on the Financial Statements:
We have audited the accompanying financial statements of **M/s Sai Archana Infracon Private Limited** ('the Company') which comprise the Balance Sheet as at **31st March, 2024**, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements:

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on 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.

We conducted our audit 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company

has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2017, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2017 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143 (3) of the Act, we report that:

a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

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 and the Cash Flow Statement dealt with by this Report are in agreement with the books of account

d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".

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, 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 financial statements as referred to in Note No. 7a to 7c to the financial statements.

   (The Company does have any pending litigations which would impact its financial position.)



ii. The Company did not have any long term contracts including any derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Kumar Vivek & Associates.
Chartered Accountants

(Anubhav Kumar Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

Place: Patna
Date: 03.09.2024

Kumar Vivek & Associates
Chartered Accountants

201, Shyameshwari Apartment,
Pandoi Kothi Branch Road
Boring Road, Patna-800001
(Bihar)

Email: singhanubhav85@gmail.com

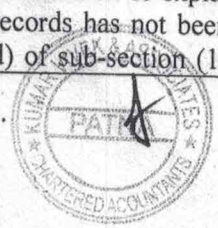
M: 9155440044

Annexure to the Auditors' Report

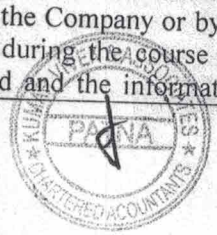
The Annexure referred to in our report to the members of **M/s Sai Archana Infracon Private Limited**, the Company') for the year Ended on 31.03.2024. We report that:

S.No	Particulars	Auditors Remark
(i)	**Fixed Assets:**	The Company is maintaining lump-sum records of its fixed Assets, showing full particulars including quantitative details and situation of such assets. Further no Fixed Assets have been disposed off and/or revalued during the year and therefore does not affect the going concern assumption. The Company has a regular program me of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this program me, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties **if any** are being held in the name of the Company.
(ii)	**Inventories**	As explained to us and in our opinion and according to the information and explanations given to us, Inventories in the Form of Traded Goods being the Residential Land/Apartment stock etc have been physically verified during the year by the management at reasonable intervals i.e. at the yearend (31.03.2024). In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its Business. In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records and some in significant difference noticed on such verification, have properly been dealt in the Statement of Account. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
(iii)	**Loans granted by the Company:**	According to the information and explanations given to us and on the basis of our examination of the Books of Account, the Company has not granted

		any loans secured or unsecured to anybody corporate, Firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 **('the Act').** Further in our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate Firms or other parties (if any) listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company. In the case of the loans granted to the bodies corporate (if any) listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated. There are no overdue amounts in respect of the loan granted to a body corporate (if any) listed in the register maintained under section 189 of the Act. No, The Company has not granted any loans in the temporary manner and is listed in the register maintained under Section 189 of the Companies Act, 2013 if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest; N.A.
(iv)	**Loans to Directors and Investment by company:**	In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, 2013 in respect of loans, investments, guarantees, and security made. According to the information and explanations given to us and on the basis of our examination of the Books of Account, the Company has not granted any loans secured or unsecured to anybody corporate, Firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act'). Further in our opinion, the rate of interest and other terms and conditions on which the loans had been granted to the bodies corporate Firms or other parties (if any) listed in the register maintained under Section 189 of the Act were not, prima facie, prejudicial to the interest of the Company. In the case of the loans granted to the bodies corporate (if any) listed in the register maintained under section 189 of the Act, the borrowers have been regular in the payment of the principal and interest as stipulated. There are no overdue amounts in respect of the loan granted to a body corporate (if any) listed in the register maintained under section 189 of the Act.
(v)	**Acceptance of Deposits:**	According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has taken or raised unsecured loans amounting to Rs. 0.00 and repaid thereon Rs.0.00 and are not bearing any contractual rate of interest and are listed in the register maintained under Section 189 of the Companies Act, 2013 and these loans were raised on the basis of guarantee of the Directors. and as explained these advances (Un secured Loans) were not come within the purview of the deposits and in view of directors, the company has not violated any directives of the RBI as well as and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under and no such order of any kind have been passed by any Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, hence the same not applicable, as explained by the directors. Further the sub clauses (f) & (g) are not applicable to the Company.
(vi)	**Maintenance of Cost Records:**	As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under clause (d) of sub-section (1) of section 148 of the Act and We are of the



		opinion that prima facie the prescribed norms of the Accounts and records have not been made available and are being maintained.
(vii)	**In respect of Statutory Dues:**	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, excise, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, excise, service tax, cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable. According to the information and explanations given to us, there are no material dues of duty of customs which have not been deposited with the appropriate authorities on account of any dispute. According to the information and explanations given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable. However, according to information and explanations given to us, the following dues of income tax, sales tax, duty of excise, service tax and value added tax have not been deposited by the Company on account of disputes: **Refer to Para g (i) of Independent Auditors Report dt. 03.09.2024**
(viii)	**Repayment of Loans:**	According to the information and explanations given to us and on the basis of verification of records of the Company, Company has not defaulted in repayment of dues to a financial institution or Bank or debenture holders. The Company is not enjoying any credit from bank. Based on our audit procedures and on the basis of information given by the management, we report that the Company has not raised any credit from bank during the year and on overall examination of the Balance Sheet of the Company as at 31st March, 2023, we report that no funds raised on short-term basis have been used for long-term investment by the Company or vice versa and the loans so raised have properly been utilized for the intended purposes for which the Bank had granted such Loans. The Company was incorporated on 29.12.2016 and is not more than five years of old and the accumulated loss as on 31.03.2024 was Rs. Nil Further during the year Company had generated surplus, hence the Para Not Applicable to the Company.
(ix)	**Utilisation of IPO and further Public offer:**	The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of Shares, debentures and other securities. Further According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution, therefore the terms and conditions whereof are not prejudicial to the interest of the company;
(x)	**Reporting of Fraud:**	According to the information and explanations given to us, no material fraud by the Company or by its officers or employees has been noticed or reported during the course of our audit. Based on the audit procedures performed and the information and explanations given to us, We report



		that no fraud on or by the Company has been noticed or reported during the year, nor have We been informed of such case by the management, hence the amount involved could not be indicated. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of Shares, debentures and other securities. Further According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution, therefore the terms and conditions whereof are not prejudicial to the interest of the company;.
(xi)	**Approval of Managerial Remuneration:**	According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act, since being the Private limited Company upward revision of managerial remuneration takes place with the prior approval of the Board to comply the provisions of section 197.
(xii)	**Nidhi Company:**	In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
(xiii)	Related Party Transactions:	According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
(xiv)	Private Placement or Preferential Issues:	According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
(xv)	Non Cash Transactions:	According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
(xvi)	Register under RBI Act 1934:	The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Kumar Vivek & Associates.
Chartered Accountants

(Anubhav Kumar Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

Place: Patna
Date: 03.09.2024

"Annexure B"

Independent Auditor's Report of even date on the Financial Statements of **Sai Archana Infracon Private Limited, Patna.**

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

We have audited the internal financial controls over financial reporting **Sai Archana Infracon Private Limited, Patna.** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.



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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Kumar Vivek & Associates.
Chartered Accountants



(Anubhav Kumar Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

Place: Patna
Date: 03.09.2024

Kumar Vivek & Associates
Chartered Accountants

201, Shyameshwari Apartment,
Pandoi Kothi Branch Road
Boring Road, Patna-800001
(Bihar)

FORM NO. 3CA

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

Audit Report under section 44AB of the Income-tax Act, 1961, in a case of a pesson referred to in clause (b) of sub-rule (1) of rule 6G.

1. We have examined the Balance Sheet as on 31.03.2024, and the Profit and Loss Account for the period beginning from 31.08.2023 to ending on 31.03.2024, attached herewith, of M/s Sai Archana Infracon Private Limited, Janipur Thana Road, Janipur Shivani, Near Patna AIIMS, Patna-801505 (Bihar) PAN : AAYCS6169D.

2. We certify that the Balance Sheet and the Profit and Loss are in agreement with the Books of Account maintained at the head office at Janipur Thana Road, Janipur Shivani, Near Patna AIIMS, Patna-801505 (Bihar) and branches are Nil.

3.(a) We report the following observations /comments /discrepancies/inconsistencies; if any:

(b) Subject to above, -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2024 ;and

(ii) in the case of the Profit and Loss Account of the Profit of the assessee for the year ended on that date.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD are true and correct subject to following observations/qualifications, if any: **As per Schedule "26" Attached.**

For Kumar Vivek & Associates.
Chartered Accountants

(Anubhav Kr Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

Place: Patna
Date: 03.09.2024

FORM NO. 3CD
[See rule 6 G(2)]

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

PART - A

1.	Name of the assessee	**M/s SAI ARCHANA INFRACON PRIVATE LIMITED**
2.	Address	Janipur Thana Road, Shivani Place, Near Patna AIIMS, Janipur Road, Patna-801505 (Bihar)
3.	Permanent Account Number	**AAYCS6169D**
4.	Whether the Assessee is liable to pay indirect tax like excise duty, service tax, GST, sales tax, customs duty etc. If yes, please furnish the registration number or any other identification number allotted for the same	**Firm registered under the GST and GSTN is 10AAYCS6169D1Z3.**
5.	Status	**Individual**
6.	Previous year ended	01.04.2023 to 31.03.2024
7.	Assessment year	**2024-2025**
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted.	**U/s 44AB**

PART - B

9.(a)	If firm or Association of Persons, indicate names of partners/members and their, profit sharing ratios.	No Change
(b)	If there is any change in the partners / members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	No Change
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]	Building Construction Development.
(b)	If there is any change in the nature of business or profession, the particulars of such change.	Certified to No Change.
11.(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Prescribed
(b)	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)	Cash Book, Ledger, Journal, Stock Register etc. in Computer generated System and kept at Janipur Thana Road, Shivani Place, Near Patna AIIMS, Janipur Road, Patna-801505 (Bihar).
(c)	List of books of account examined.	Cash Book, Ledger, and Journal etc. and verified on

KUMAR & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

		Computer only.			
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section.)	Not Included			
13.(a)	Method of accounting employed in the previous year.	Mercantile Basis.			
(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 Change (As Certified)			
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No Deviation			
14. (a)	Method of valuation of closing stock employed in the previous year.	At Cost. (Invoiced Cost)			
(b)	In the case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
15.	Give the following particulars of the capital assets converted into stock in trade.	No Capital Asset Converted in to Stock in Trade			
a.	Description of Capital assets				
b.	Date of acquisition				
c.	Cost of acquisition				
d.	Amount at which the asset converted into stock-in-trade.	Nil			
16.	Amounts not credited to the profit and loss Account, being, -	Nil			
(a).	The items falling within the scope section 28;	Nil			
(b).	The performa credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax valued 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			
17.	Where any land of building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish.	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	
		N.A	N.A	N.A	
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.	
(b).	Rate of depreciation.	
(c).	Actual cost of written down value, as the case may be.	
(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of--	**As per Balance Sheet Note No. 01 of Annexure A Enclosed .**
i)	Modified Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	**Nat Applicable**
ii)	Change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e)	Depreciation allowable.	
(f)	Written down value at the end of the year.	
19.	Amounts admissible under Section **32AD,** 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E :-	Nil
a.	**32AD**	Rs.8000.00
b.	33AB	
c.	33ABA	
d.	33AC (Wherever applicable)	
e.	35	
f.	35ABB	
g.	35AC	
h.	35CCA	
i.	35CCB	
i.	35D	
j.	35DD	
k.	35DDA	
l.	35E	
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)]	Bonus **(if any)** included in Salary A/c, as explained, these are within the norms of the statue.
(b)	Any sum received from employees for various funds as referred to in section 36(1)(va):	Nil
21.	Amounts debited to the profit and loss account, being :-	
	Expenditure of capital nature;	Nil (Reportedly- Nil)
	Expenditure of personal nature;	Nil Please Note No. 2 of Annexure enclosed.
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Expenditure incurred at clubs, --	Nil
	As entrance fees and subscriptions.	Nil
	As cost for club services and facilities used;	Nil
	Expenditure by way of penalty or fine for	Upon test check no such entry found, further the



	violation of any law for the time being inforce;	assessee has recorded revenue periodically and we have taken into account as per the financial entries made in to books of accounts.
	Any other penalty or fine :	Nil
	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	Nil
21(b)	Amounts inadmissible under section 40(a);	Nil
i)	As payment to non-resident referred to in sub-clause (i)	Nil
21 (A)	Details of payment on which tax is not deducted.	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
21 (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 expiry of time prescribed under section 200 (1)	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
	V) Amount of Tax Deducted	
ii)	As payment referred to in sub-clause (ia)	Nil
21 (A)	Details of payment on which tax is not deducted	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
21 (B)	Details of payment on which tax has been deducted but has not been paid on before the due date specified in sub-section (1) of section 139	Nil
	I) Date of Payment	
	II) Amount of Payment	
	III) Nature of Payment	
	IV) Name and address of the payee	
	V) Amount of tax dedcuted	
	VI) Amount out of (V) deposited, if any	
(iii)	Under sub-clause (ic) (Wherever applicable)	Nil
(iv)	Under sub-clause (iia)	Nil
(v)	Under sub-clause (iib)	Nil
(vi)	Under sub-clause (iii)	Nil
	A) Date of payment	
	B) Amount of Payment	
	C) Name and address of the payee	
(vii)	Under sub-clause (iv)	Nil
(viii)	Under sub-clause (v)	Nil
21 (C)	Interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Nil

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(d)	Disallowance/deemed income under section 40A(3)	Nil
21 (A)	On the basis of examination of Books of Accounts and other relevant records/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	**Note No. 06 of Annexure A Enclosed.**
i	Serial Number	
ii	Date of Payment	
iii	Nature of Payment	
iv	Amount	
v	Name & PAN of the Payee if available	
21 (B)	On the basis of examination of Books of Accounts and other relevant records/Evidence, whether the payment referred to in 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 of amounts deemed to be the profits and gains of Business or profession under section 40A(3).	**Note No. 06 of Annexure A Enclosed.**
i	Serial Number	
ii	Date of Payment	
iii	Nature of Payment	
iv	Amount	
v	Name & PAN of the Payee if available	
21 (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
(i)	Amount inadmissible under the proviso to section 36(1)(iii).;	
	whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, [Yes/No]	Yes
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act'2006	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 **32AD,** 33AB or 33ABA or 33AC.	Nil



(25)	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
26	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, **any sum payable to Railways u/s 43B(g) which is not allowable as deduction for non payment**, the liability for which:--	Nil
(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;	Nil
(b)	Not paid during the previous year;	Nil
(B)	Was incurred in the previous year and was	
(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil
(b)	Not paid on or before the aforesaid date.	Nil
	(*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.)	Taxes (if any) related to Trading Account were passed through the Profit & Loss Account.
27 (a)	Amount of Modified Value Added Tax credits availed or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.	Nil
(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	Upon test check no such items were found, further, some of the expenditure was having prior period nature; however in absence of details it could not be quantified.
28	Whether during the previous year the Assessee has received any property being Share of a Company in which the Public are substantially interested without consideration or for inadequate consideration as referred to section 56(2)(viia),if yes please furnish the details of the same	Nil
29	Whether during the previous year the Assessee has received any consideration or for issue of Share which exceeds the fair market value of the Shares as referred to section 56(2)(viia),if yes please furnish the details of the same	Nil
29A	**Details of amount chargeable u/s 56(2)(ix) as "income from other Sources" Yes/No, if yes, please furnish nature of income and amount thereof.**	Not Applicable

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29B	**Details of amount chargeable u/s 56(2)(x) as "income from other Sources" Yes/No, if yes, please furnish nature of income and amount thereof.**	Not Applicable	
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]	**Nil**	
30A	**Details of Primary Adjustment to Transfer Price U/s 92CE (1)**		
b)	**If yes, please furnish the following details:-**		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Not Applicable	
	(ii) Amount (in Rs.) of primary adjustment:	Not Applicable	
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)	Not Applicable	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	Not Applicable	
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:	Not Applicable	
30B	**Details of Interest Expenditure incurred exceeding one Crore rupees as referred u/s 94(B)(1). (Yes/No)**	Not Applicable	
b)	If yes, please furnish the following details:-		
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:		
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):		
	(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:		
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	**A/Y**	**Amount (Rs.) 0.00**
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:	**A/Y:**	**Amount (Rs.)0.00**



30C	**a) Details of impermissible avoidance arrangements, as referred to Section 96. (Yes/No)**	Not Applicable
	b) If yes, please specify:-	
	(i) Nature of the impermissible avoidance arrangement:	Not Applicable
	(ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:";	Not Applicable
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 :--	**Note No. 03 of Annexure A Enclosed.**
(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 otherwise than by an account payee cheque or an account payee bank draft.	
	*(These particulars needs 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 repaid of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: --	**Para 04 of Annexure –"A" attached.**
(i)	Name, address and permanent account number (if available with the assessee) of the payee;	
(ii)	Amount of the amount of;	
(iii)	Maximum amounts outstanding in the account at any time during the previous year;	
(iv)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.	
©	Whether a certificate has been obtained from the assessee regarding taking or accepting loan or deposit, or repayment of the same through an account payee cheque or an account payee bank draft. [Yes/No] The particulars (i) to (iv) at (b) and the certificate at (c) above need not be given in thecase of stablish of any loan or deposit taken or accepted from government, Govt. Company, banking Company or a corporation stablished by a central or	Yes

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	provisional act.	
(ba)	**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:-**	**Para 04 of Annexure –"A" attached**
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt (in Rs.);	
	(iv) Date of receipt;	
(bb)	**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:-**	**Para 04 of Annexure –"A" attached**
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Amount of receipt (in Rs.);	
(bc)	**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:-**	**Para 04 of Annexure –"A" attached**
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii) Nature of transaction;	
	(iii) Amount of payment (in Rs.);	
	iv) Date of payment;	



(bd)	**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:-**	**Para 04 of Annexure –"A" attached**
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	**Para 04 of Annexure –"A" attached**
	(ii) Amount of payment (in Rs.);	**Para 04 of Annexure –"A" attached**
32(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	Nil

Serial Number	Assessment Year	Nature of loss/allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks

(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.;	No As Explained.
(c)	Incurred any Speculation Loss referred to in section 73 during the year if yes please furnish the details of the same	Nil
(d)	Incurred any Speculation Loss referred to in section 73Ain respect of any specified business during the year if yes please furnish the details of the same	Nil
(e)	In case of Company, deemed to carry any speculation business referred to in section 73A in respect of any specified business during the year if yes please furnish the details of the loss during the year	Nil
33.	Section-wise details of deductions, if any, Admissible under Chapter VIA.	Nil
34	Whether the assessee has complied with the provisions of Chapter XVII-B or Chapter XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. [Yes/No]	TDS wherever applicable were not made by the assessee.

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i	TAN No.		
ii	Section		
iii	Nature of Payment		
iv	Total Amount of Payment or receipts of the nature specified in column 3		
v	Total Amount on which Tax was required to deducted or collected (Out of 4)		
vi	Total amount on which Tax was required to deducted or collected at specified Rate (Out of 5)		
vii	Amount of Tax deducted or collected (Out of 6)		
viii	Amount of deducted or collected at less than specified rate (Out of 7)	NIL	NIL
ix	Amount of Tax deducted or collected on 8	NIL	NIL
x	Amount of Tax deducted or collected not deposited to the credit of Central Government out of 6 & 8	NIL	NIL
34b	**Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details:**		
i	TAN No.		
ii	Type of Form		
iii	Due Date for Furnishing		
iv	Date of furnishing if furnished		
v	Statement of tax deducted /collected contains all transactions which are required to be reported.		
(c)	Payment of Interest u/s201(1A) or section 206C(7) if yes please furnish		
(d)	**Details of transactions not disclosed in TDS/TCS Returns**		
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	**Yes, Enclosed in Para -5 of Annexure – A.**	
(i)	Opening Stock;		
(ii)	Purchases during the previous year;		
(iii)	Sales during the previous year;		
(iv)	Closing Stock;		
(v)	Shortage/excess, if any.		
(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	Nil	



A.	Raw Materials:	
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Consumption during the previous year	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*Shortage/excess, if any.	
B.	Finished products/By-products :	Nil
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Quantity manufactured during the previous year;	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	Shortage/excess, if any.	
	(*Information may be given to the extent available.)	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	Nil
(a)	Total amount of distributed profits;	
(b)	Total tax paid thereon;	
(c)	Dates of payment with amounts.	
36A.	**(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? (Yes/No)**	No
	(b) If yes, please furnish the following details:-	
	(i) Amount received (in Rs.):	No
	(ii) Date of receipt:";	No
37.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].	No such
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	No such



39.	Whether any audit was conducted under the section 72A of Finance Act 1994 if yes, furnish details of disagreement/disqualification on any matter as may be identified by the Auditor	No such	
40.	Accounting ratios with calculations as follows: -	**31.03.2024**	31.03.2023
(a)	Turn Over of the Assessee	**Rs.38204199.00**	Rs.28548237.00
(b)	Gross profit/Turnover;	**1.76%**	2.80%
(c)	Net profit/Turnover;	**0.14%**	0.18%
(d)	Stock-in-trade/Turnover;	**100.00%**	100.00%
(e)	Material consumed/Finished goods produced.	N.A.	
41	Furnish the details of Demand raised or Refund Issued during the Previous Year under any Tax Laws other than the Income Tax Act'1961 and Wealth Tax Act'1957 along with details of relevant proceedings	Information to this effect not made available by the Assessee, however is registered dealer under the Bihar Value Added Tax.	
42.	(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? (Yes/No)		
	(b) If yes, please furnish:		
	Income-tax Department Reporting Entity Identification Number	N.A.	
	Type of Form	N.A.	
	Due date for furnishing	N.A.	
	Date of furnishing, if furnished	N.A.	
	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/ transactions which are not reported.	N.A.	
43.	(a) Whether 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 (Yes/No)	No	
	(b) if yes, please furnish the following details:		
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity		
	(ii) Name of parent entity		
	(iii) Name of alternate reporting entity (if applicable)		

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	(iv) Date of furnishing of report					
44.	**Break-up of total expenditure into expenditure with registered or not registered entities under GST.**					
Sl. No.	**Total amount of Expenditure incurred during the year.**	**Expenditure in respect of entities registered under GST**				**Expenditure in respect of entities not registered under GST**
		Relating to goods or services exempt from GST	**Relating to entities falling under composition scheme**	**Relating to other registered entities**	**Total payment to registered entities**	

For Kumar Vivek & Associates.
Chartered Accountants

(Anubhav Kr. Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

Place: Patna
Date: 03.09.2024

For M/s Sai Archana Infracon Private Limited.

विनीता कुमारी
M. Director

सुनील कुमार
Director

Annexure – A

COMMENT OF AUDITORS on statement of particulars in Form No. 3CD annexed to and forming part of those of for the year ended 31st March'2024.

01. Item No. 18(a) : As Per Balance Sheet Enclosed.

Note: Figures of the opening WDV of block of assets have been taken from the previous Income Tax records of the Assessee.

02. Item No. 21:

Log Book for Telephone& Mobile expenses etc. have not been maintained as such personal expenses could not be ascertained.

03. Item No.31 (a)

Name & Address	PAN	Amount of loan or deposit taken or accepted.	Whether the loan or deposit was squared up during the previous year	Maximum amount O/s in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee Cheque or Bank Draft.

04. Item No.31 (b)

Name & Address	PAN	Amount of the repayment any time during the previous year	Maximum amount O/s in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee Cheque or Bank Draft.

05. Item No. 21 (a) & (B)

The Assessee has not made any payment of this nature in Cash exceeding Rs.20000/- or more, however payment less than Rs.20000/- were made against the purchases/expenses on numerous days. Further cash was also deposited in to the CBS A/c of the various supplier firm on numerous occasion. Details of such payments were not made available as such could not be quantified here with for the day or year as whole. So far as payments by Cheques and Drafts are concerned, It could not be practicable for us to verify whether payments in excess of Rs. 20000.00 have been made other wise than by crossed Cheque or Bank Draft as the Bank statement draft making slips do not specify, whether Cheque Drafts are crossed or not.

We have been given to understand that the amendment relating to payments for any expenditure covered u/s 40A(3) to be made by account payee cheque or account payee bank draft has been made effective from 14.07.2006, and as explained the same have been dealt in to accounts and a certificate to this effect is already appended to this report.

For Kumar Vivek & Associates.
Chartered Accountants

(Anubhav Kr. Singh)
Partner
M.No.436587
FRN: 029749N
PAN:AASFK3850C

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

Place: Patna
Date: 03.09.2024

PAN: AAYCS6169D

CIN: U45203BR2016PTC033181

M/s Sai Archana Infracon Private Limited

Regd. Off: Janipur Thana Road, Shivani Place, Near Patna AIIMS, Janipur Road, Patna-801505 (Bihar)

Phone: 9386086716

Email: anilbsnlao@gmail.com

DIRECTORS' REPORT TO THE SHAREHOLDERS

Gentlemen,

Your directors are pleased to present their 8th Report on the activity of your Company for its operating year 2023-2024 along with Auditors' Report thereon.

Your Directors are start the work. Your director hope for better result in the time to come.

Financial position and state of affairs of the Company:

Particulars	Amount (Rs.)	
	31.03.2024	**31.03.2023**
Income/Gross Receipts (Incl. WIP)	38204199.00	28548237.00
Profit before Interest, Depreciation and Tax	55848.00	53513.00
After Tax	40879.00	38993.00

Dividend Declaration:

Your Directors do not declare any dividend, keeping in view of the future requirement of funds to the Company.

Change in financial position (if any).

There were no material changes in the financial position affecting the status quo of the Company since closure of accounts on 31.03.2024.

Conservation of energy, technology absorption etc.

Your Company has conserve energy in the form of electricity supplied by BSEB Board and total amount incurred on that account Rs Nil and have not absorbed any technology and had neither earn any foreign exchange nor incurred anything on that account.

Particulars of Loans, Guarantees or investments:

Your company has not directly or indirectly.

(a) Given any loan to any person or other body corporate other than usual advances envisaged in a contract of Supply of materials if any,

(b) Given any guarantee or provide security in connection with a loan to any other body corporate or person and

(c) Acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more. Your company has not accepted deposits from public as envisaged under Sections 73 to 76 of Companies Act, 2013 read with Companies (acceptance of Deposit) Rules, 2014.

Risk Management Policy implementation:
In today's economic environment, Risk Management is a very important part of business. The main aim of risk management is to identify, monitor and take precautionary measures in respect of the events that may pose risks for the business. Your Company's risk management is embedded in the business processes.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and redressal) Act, 2013:

The Company has in place an Anti harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressed) Act, 2013.

The Auditors, M/s. **Kumar Vivek & Associates,** Chartered Accountants be and is hereby appointed as Auditor of the Company and are eligible for re-appointment and have given a written certificate as per Section 141 of the Companies Act, 2013 read with Companies (Audit and Auditors) Rules 2014.

There are no employees whose particulars **under Companies (appointment & Remuneration) Rules, 2014** and as per Section 134 (3) (a) of the Companies Act, 2013 read with Rule 8 of Companies Act (Accounts) Rules 2014 and Rule 12 of Companies (Management & Administration) Rules, 2014 read with Companies (Particulars of Employees) Rules, 1975 are to be disclosed except the remuneration payable to the directors.

Comments of the auditors on the account of the company have been considered and commented upon wherever considered necessary and is self explanatory.

DIRECTORS' RESPONSIBILITY STATEMENT:
Pursuant to the requirement under Section 134 of the Companies Act, 2013 with respect to the Directors' Responsibility statement, it is hereby confirmed that:

(i) In preparation of the accounts of the Company for the year ended 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures.

(ii) The Directors have selected such accounting policies and intend to apply them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company or profit of the Company for the year.

(iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for preventing and detecting fraud and other irregularities.

(iv) The Directors have prepared the accounts on a 'going concern' basis.

v) The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

We wish to place our deep sense of appreciation and also wish to acknowledge with thanks the confidence reposed by the shareholders in the company.

With Good wishes,
For and on behalf of the Board of Directors,
M/s Sai Archana Infracon Private Limited

Sai Archana Infracon Pvt. Ltd.

(Sunil Kumar) Director
DIN-06864749

Place: Patna
Date: 03.09.2024