Acknowledgement Number:534749130290924

FORM 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. We **report that the statutory audit of**

Name	TECHNOCULTURE BUILDING CENTRE PRIVATE LIMITED
Address	FLAT NO-301/302,THIRD FLOOR, KONARKSHREE APARTMENT , HOUSE NO-802/301,BEHIND RBI OFFICE, EXHIBITION ROAD,PATNA , Hotel Republic S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800001
PAN	AABCT9952A
Aadhaar Number of the assessee, if available	

was conducted by **us AJAY KISHORE & CO.** in pursuance of the provisions of the **Companies Act, 2013,**

and **We** annex hereto a copy of **our** audit report dated **26-Sep-2024** along with a copy each of

a. the audited **profit and loss account** for the period beginning from **01-Apr-2023** to ending on **31-Mar-2024**
b. the audited balance sheet as at **31-Mar-2024** ; 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 **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Assessee Responsibility for the Financial Statements and the Statement of Particulars in Form 3CD. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961.
2	Others	Tax Auditor Responsibilities - Our responsibility is to express an opinion on these Form 3CD based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether Form 3CD are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Form 3CD. The procedures selected depend on the auditor judgment, including the assessment of the risks of material misstatement of the Form 3CD, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the Form 3CD in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion.
3	Others	Clause 18- We have relied on management for classification in respect of fixed assets. The dates on which fixed assets are put to use are as certified by the management. No Subsidy, grant or reimbursement has been received. There is no adjustment on account of indirect taxes to the cost of fixed assets.
4	Others	Clause 20 (a)-According to the information and explanations given to us and books of account examined by us, no sum has been paid to any employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.
5	Others	Clause 21(b)(Viii)-According to the information and explanations given to us, the Company has not paid any tax on non-monetary perquisites which is exempt in the hands of the employee as per section 10(10CC)
6	Others	It is the policy of the bank that all payments for expenses in excess of Rs. 10,000/- are made only by account payee cheque or account payee bank drafts or by direct credit to accounts. On a scrutiny made on a test check basis no payment in excess of Rs. 10,000/- made otherwise than by a account payee cheque or account payee bank draft has been noticed.
7	Others	Clause 22 : Based on the sample test checks performed by us and representations received from the Management, the assessee has appropriately disclosed and discharged the dues of MSME enterprises and there is no amount inadmissible under the Act.
8	Others	Clause 23- 1. Management has represented that no payments have been made to persons specified under Section 40A(2)(b) of the Income-tax Act, 1961 other than those mentioned. Accordingly, verification of such payments was restricted to the list of persons specified by the management. We do not give our opinion on the admissibility or inadmissibility of the amounts as we are not required to do so under Clause 23.
9	Others	Clause 27(a)-1.The Company not utilising any ITC against its liability under GST Act.As per GST Notification No. 03/2019- Integrated Tax (Rate) and working under affordable housing (GST 1%) and Non Affordable housing (GST 5%).GST ITC is not available against its Output liability.So Taxes are part of the purchase and services and any purchase of fixed Assets.
10	Others	Regarding Clause 34 - We have verified the compliance with the provisions of ChapterXVII-B / XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality. Such audit procedures did not reveal any significant noncompliance with the provisions of Chapter XVII-B / XVII-BB
11	Others	clause 41 -Ratio Analysis: Only Closing Stock is considered for the purposes of Stock in Trade. The term stock in trade would include only finished goods and would not include the stock of raw material and work in progress since the objective here is to compute the stock turnover

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		ratio.
12	Others	Regarding Clause 44,As informed by the assesse ,the information required under clause 44 of form 3CD is based on the information extracted from accounting software/relevant GST report. However this may not be accurate as the accounting software used by assesse is not configured to generate report as required under this clause in absence of any prevailing statutory requirements. In addition ,the software system does not capture information relating to the entities falling under composition schemes or supply with ineligible credit. Therefore it is not possible for us to verify the break up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total Expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

Accountant Details

Name	PAWAN KUMAR JHA
Membership Number	401575
FRN(Firm Registration Number)	0005899C
Address	ROOM NO.:-4 , 2ND FLOORSHATABDI TOWER , 1 SNP AREASAKCHI , Jamshedpur H.O , jamshedpur , EAST SINGHBHUM , 35-Jharkhand , 91-India , Pincode - 831001

Date of signing Tax Audit Report	29-Sep-2024
Place	JAMSHEDPUR
Date	29-Sep-2024

This form has been digitally signed by **PAWAN KUMAR JHA** having PAN **AEZPJ3325A** from IP Address **IpAddress** on **29/09/2024 11:48:03 AM** Dsc Sl.No and issuer **23334421CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

For Technoculture Building Centre Pvt. Ltd.

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Acknowledgement Number:534749130290924

FORM 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	TECHNOCULTURE BUILDING CENTRE PRIVATE LIMITED
2. Address of the Assessee	FLAT NO-301/302,THIRD FLOOR, KONARKSHREE APARTMENT , HOUSE NO-802/301,BEHIND RBI OFFICE, EXHIBITION ROAD,PATNA , Hotel Republic S.O , Phulwari , PATNA , 05-Bihar , 91-India , Pincode - 800001
3. Permanent Account Number (PAN)	AABCT9952A
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 24-Orissa	21AABCT9952A1ZN
2	Goods and Services Tax 32-West Bengal	19AABCT9952A1Z8
3	Other Indirect Tax/duty LUXURY TAX	10210011666
4	Goods and Services Tax 31-Uttar Pradesh	09AABCT9952A1Z9
5	Sales Tax/VAT 35-Jharkhand	20201406338
6	Sales Tax/VAT 05-Bihar	10204938060
7	Sales Tax/VAT 05-Bihar	10204938060
8	Goods and Services Tax 05-Bihar	10AABCT9952A7ZK
9	Sales Tax/VAT 24-Orissa	21065301549
10	Service Tax	AABCT9952ASD001
11	Goods and Services Tax 35-Jharkhand	20AABCT9952A1ZP
12	Goods and Services Tax 05-Bihar	10AABCT9952A1ZQ
13	Goods and Services Tax 05-Bihar	10AABCT9952A8ZJ
14	Sales Tax/VAT 05-Bihar	10112459053
15	Sales Tax/VAT 31-Uttar Pradesh	09181922811
16	Sales Tax/VAT 32-West Bengal	19891701825

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted

for Technoculture Building Centre Pvt. Ltd.

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owledgement Number:534749130290924

1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits	

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(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 ? No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004
2	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c	07005
3	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels – Non-star rated	10002

(b). If there is any change in the nature of business or profession, the particulars of such change ? No

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ? No

Sl. No.	Books prescribed
No records added	

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Rajeshwaram building B-25/33 192,Jawahar Nagar Extension	Near New P.M.O Office land mark Varansi hospital	VARANASI	221005	91-India	31-Uttar Pradesh

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	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	D-05,2nd floor Acharya niktan near reliance fress	Mayur Vihar Ph-01 ,New Delhi	DELHI	110091	91-India	09-Delhi
3	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Vastu Vihar,Areraj Road,Near-Sarawad Vidya Mandir School	Barwatsena Bettiah	BETTIAH	845438	91-India	05-Bihar
4	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Front of Jalsar park hanuman tikri	Near Tiwari Chowk Deoghar	DEOGHAR	814112	91-India	35-Jharkhand
5	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Gitanjali Bhawan, 1st Floor Besides SBI Life Insurance	Asha Singh More,Gaya	GAYA	823001	91-India	05-Bihar
6	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Ramashish Chowk, R. Bhawan	2nd Floor, Near Sadar Thana, Hajipur	HAJIPUR	844101	91-India	05-Bihar
7	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Gayatri Complex 2nd floor Vastu Vihar Near IOC Petrol pump	Bela More Darbhanga	DARBHANGA	846004	91-India	05-Bihar
	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Sahara Complex,Near Vandana Hotel	Pali Road, Dehri- on -sone-821307	DEHRI-ON-SONE	821307	91-India	05-Bihar
9	Cash Book, Bank book,	B.M.P 7 Front of Shivpuri	Katihar-854105	KATIHAR	854105	91-India	05-Bihar

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	purchase book, sales book, journal , Party ledger, customer ledger	Gate					
10	Cash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Near Bhojerhat Bridge Suk Pukuria Road	At-Kovalbaria,Po-Baonia PS-Kolkata Lether Complex Dist-South 24	KOLKATA	743502	91-India	32-West Bengal
11	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Vastu Vihar 1st Floor Maya hall Middle of SB Gorai Road	Near Old I.M.A. House,Asansol,	ASANSOL	713301	91-India	32-West Bengal
12	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	At-G-02,Gaonpada (Grass Farm)Near Pipli Toll Gate	Po-Pipli Ps-Pipli Dist Puri	BHUBNESWAR	752104	91-India	24-Orissa
13	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Vastu vihar colony Atal Chowk Sagra vindyanchal Dham	Mirzapur Allahabad Highway	MIRZAPUR	231307	91-India	31-Uttar Pradesh
14	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Josi kunj building 1st floor	Opp.-Akashwani Bhanwan, sevoke Road Siliguri	SILIGURI	734001	91-India	32-West Bengal
15	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Vastu vihar ,Khata no-133/134 Plot no-613	Padampur,Kuarmunda,Sundargarh	ROURKELA	770039	91-India	24-Orissa

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	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	14/16 Sepco township Durgapur 05	Durgapur-05	DURGAPUR	713205	91-India	32-West Bengal
17	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	2nd Floor, UNI Height	Kantatoli Chowk, Ranchi	RANCHI	834001	91-India	35-Jharkhand
18	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Vastu vihar colony, NH-33,Patna-Ranchi Road	Mukundganj Chowk,Hazaribagh	HAZARIBAGH	825301	91-India	35-Jharkhand
19	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Hem Tower, 1St floor,luby Circular road	Randhir Verma Chowk, Dhanbad	DHANBAD	826001	91-India	35-Jharkhand
20	VCash Book, Bank book, purchase book, sales book, journal , Party ledger, customer ledger	Village-Bhada Kala Po-Behind FCI Godam Ps-Siwan Muffasil	Dist Siwan Ph-01	SIWAN	841227	91-India	05-Bihar

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdBooksOfAccLstAddress.csv

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
	No records added

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

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Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year. Mercantile system

(b). Whether there had 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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	The significant accounting policies adopted and followed by the assessee are disclosed in Notes 1 to the financial statements
2	ICDS II - Valuation of Inventories	(a) The accounting policies adopted in measuring inventories including cost formula used is disclosed as per Clause G of Note 2 of to the financial statements. (b) The total carrying amount of inventories and its classification is disclosed as per Notes 3.9 of annexed financial statements (C) ICDS -II is Not applicable in Work-in-progress (d)ICDS-II Applies on material held as stock-in-trade. As material held in stock is not available for trade and used in consumption in concern, so this Disclosures is not applicable here. (e) As the concern is not taking any input tax credit ,so inclusive of tax method is not applicable here.
3	ICDS III - Construction Contracts	(a) The amount of contract revenue recognized as revenue in the period is as per annexed audited financial statements. (b) The method used to determine the stage of completion of contract in progress is based on (i) The proportion that contract costs incurred for work performed upto the reporting date bear to the estimated total contract costs OR (ii) Survey of work performed OR (iii) Completion of physical proportion of the contact work
4	ICDS IV - Revenue Recognition	(a) There is no amount in respect of a transaction involving sale of goods which has not been recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection.The two cumulative criteria for recognising revenue from sale of goods are: The seller has transferred the property in the goods to the buyer for a price or significant risks and rewards associated with the ownership of the goods have been transferred to the buyer and the seller has not retained effective control over the goods transferred. Control contemplated here is control that an owner usually has over the goods (b) The amount of revenue from service transactions recognized as revenue, if any has been disclosed in the annexed audited financial statements.revenue from service transactions shall be recognised by the percentage completion method. Under this method, revenue from service transactions is matched with the service transactions costs incurred in reaching the stage of completion, resulting in the determination of revenue, expenses and profit which can be attributed to the proportion of work completed.
5	ICDS V - Tangible Fixed Assets	(a) The description of the block of assets, rate of depreciation, actual cost or written down value, depreciation allowable and written down value at the end of the year in respect of the tangible fixed assets are stated as per point/clause No. 18 to this form 3CD.(b) Additions or deductions during the year with dates, in case of any addition of an asset, date put to use including adjustments on account of CENVAT claimed, change in rate of currency and subsidy or grant or reimbursement, are stated as per Notes 6 of annexed financial statements and as per Addition Details (From Point No. 18) to this form 3CD.
6	ICDS VII - Governments Grants	The assessee has not received any government grant during the previous year, thus there is no disclosure required under ICDS-VII.
7	ICDS IX - Borrowing Costs	Since no any borrowing exist,hus there is no disclosure required under ICDS-IX
8	ICDS X - Provisions, Contingent	a) Accounting policies adopted regarding contingent liabilities is disclosed in clause O of Notes 2 to the financial statement b)provisions or Contingent Liabilities have been recognized and and thus disclosures is made in Notes 12 of the financial statement as requiredunder ICDS-X. (c) Since no contingent asset has been recognized and thus no disclosures are required in terms of the para 21(2) of ICDS-X.

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Liabilities and
Contingent Assets

14.(a). Method of valuation of closing stock employed in the previous year — Lower of Cost or Market Rate

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
No records added				

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
No records added		

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
No records added		

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
No records added		

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
No records added		

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:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State			

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/Pin Code	(2) of section 56 applicable ?
No records added	

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 -

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹13,84,14,065	₹0	₹0	₹13,84,14,065	₹0	₹0	₹0	₹0	₹1,38,41,407	₹ 12,45,73,468
2	WDV	Furniture & Fittings @ 10%	10	₹1,26,44,135	₹0	₹0	₹1,26,44,135	₹3,90,173	₹3,90,173	₹0	₹0	₹12,90,947	₹ 1,17,43,361
3	WDV	Intangible Assets @ 25%	25	₹35,894	₹0	₹0	₹35,894	₹0	₹0	₹0	₹0	₹8,974	₹ 26,920
4	WDV	Plant and Machinery @ 15%	15	₹2,83,80,395	₹0	₹0	₹2,83,80,395	₹1,95,34,370	₹1,95,34,370	₹0	₹0	₹62,00,324	₹ 4,17,14,441
5	WDV	Plant and Machinery @ 40%	40	₹17,47,289	₹0	₹0	₹17,47,289	₹24,73,662	₹24,73,662	₹0	₹0	₹14,45,043	₹ 27,75,908

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

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)]

Sl. No.	Description	Amount
No records added		

(b).Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 3,91,970	15-May-2023	₹ 3,91,970	15-May-2023
2	Provident Fund	₹ 4,07,552	15-Jun-2023	₹ 4,07,552	15-Jun-2023
3	Provident Fund	₹ 4,26,080	15-Jul-2023	₹ 4,26,080	15-Jul-2023
4	Provident Fund	₹ 3,660	15-Jul-2023	₹ 3,660	26-Jul-2023
5	Provident Fund	₹ 4,30,045	15-Aug-2023	₹ 4,30,045	14-Aug-2023
6	Provident Fund	₹ 4,63,978	15-Sep-2023	₹ 4,63,978	15-Sep-2023
7	Provident Fund	₹ 4,66,872	15-Oct-2023	₹ 4,66,872	15-Oct-2023
8	Provident Fund	₹ 4,66,792	15-Nov-2023	₹ 4,66,792	15-Nov-2023

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	Provident Fund	₹ 4,60,664	15-Dec-2023	₹ 4,60,664	15-Dec-2023
10	Provident Fund	₹ 4,33,637	15-Jan-2024	₹ 4,33,637	15-Jan-2024
11	Provident Fund	₹ 4,29,323	15-Feb-2024	₹ 4,29,323	15-Feb-2024
12	Provident Fund	₹ 4,26,597	15-Mar-2024	₹ 4,26,597	15-Mar-2024
13	Provident Fund	₹ 4,61,567	15-Apr-2024	₹ 4,61,567	15-Apr-2024
14	Any fund setup under the provisions of ESI Act, 1948	₹ 23,776	15-May-2023	₹ 23,776	15-May-2023
15	Any fund setup under the provisions of ESI Act, 1948	₹ 23,797	15-Jun-2023	₹ 23,797	15-Jun-2023
16	Any fund setup under the provisions of ESI Act, 1948	₹ 25,135	15-Jul-2023	₹ 25,135	17-Jul-2023
17	Any fund setup under the provisions of ESI Act, 1948	₹ 293	15-Jul-2023	₹ 293	26-Jul-2023
18	Any fund setup under the provisions of ESI Act, 1948	₹ 25,213	15-Aug-2023	₹ 25,213	18-Aug-2023
19	Any fund setup under the provisions of ESI Act, 1948	₹ 26,899	15-Sep-2023	₹ 26,899	17-Sep-2023
20	Any fund setup under the provisions of ESI Act, 1948	₹ 27,155	15-Oct-2023	₹ 27,155	15-Oct-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Form3cdEmpPfSuperann.csv

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.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount

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	PENALTY ON RERA PROJECT	₹ 10,00,000
2	Income tax penalty	₹ 50,000

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

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Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"

No records added

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks

No records added

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available

No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount

No records added

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21. 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.

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).	₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	₹0
(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.	₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	VINAY KUMAR TIWARY	ACCPT6598C		DIRECTOR	Advance during the year	₹2,09,90,274
2	SUSHMA KUMARI	AHAPK7693J		DIRECTOR	Advance during the year	₹6,78,14,454
3	VINAY KUMAR TIWARY	ACCPT6598C		DIRECTOR	SALARY	₹24,97,071
4	DINESH KUMAR TIWARY	ACLPT1528R		DIRECTOR	SALARY	₹26,68,373
5	SUSHMA KUMARI	AHAPK7693J		DIRECTOR	SALARY	₹23,27,696
6	Technoculture resort and business centre private limited	AACCT9667K		COMMON DIRECTORS IN BOTH COMPANY	Rent Paid to Technoculture building centre private limited	₹10,20,000
7	VASTU VIHAR BIOTECH PRIVATE LIMITED	AAECV7671H		COMMON DIRECTORS IN BOTH COMPANY	Sales and services provided to Technoculture building centre private limited	₹4,89,93,204
8	VASTU VIHAR CONSTRUCTION AND UTILITY SERVICES PRIVATE LIMITED	AACCV7438E		COMMON DIRECTORS IN BOTH COMPANY	services received from Technoculture building centre private limited	₹5,38,13,064
9	VASTU VIHAR MEDIA VENTURE PRIVATE LIMITED	AAECV5064E		COMMON DIRECTORS IN BOTH COMPANY	Advertisement service provided to Technoculture building centre private limited	₹1,16,82,900
10	Technoculture Research private limited	AAICT2667D		COMMON DIRECTORS IN BOTH COMPANY	Advance during the year	₹9,87,000
11	ExRna therapeutics limited	AAGCE7690D		COMMON DIRECTORS IN BOTH COMPANY	Advance during the year	₹22,900
12	Dinesh kumar tiwary	ACLPT1528R		DIRECTOR	Advance during the year	₹27,50,957

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any

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No records added

26.i. In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) 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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC	₹ 1,43,066
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	PF	₹ 10,37,862

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ? Yes

GST paid on assessment of the year 2017-18 Rs. 1715234

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts. No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
1	Expenditure Debited	VAT paid on assessment of BVAT 2005	₹ 81,62,209	2014-15

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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) ? — No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

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) ? — Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

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 ? — No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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 ? — No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

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 ? — No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	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 ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

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30.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 ? — No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? — No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
No records added									

b.Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
No records added							

Note: Particulars at (a) and (b) 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.(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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

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a.(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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	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.
No records added								

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance 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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and	All losses/allowances not allowed under section 115BAA /	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section	Amount as assessed (give reference to relevant order)	Remarks

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no appeal pending then take assessed)	115BAC / 115BAD / 115BAE	115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount	Order U/s	Date of order
No records added					

b. Whether a change in share holding 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
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
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.	No
If yes, please furnish the details of the same.	₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?	Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNT00521D	192	Salary	₹2,23,12,446	₹2,23,12,446	₹2,23,12,446	₹27,41,887	₹0	₹0	₹0
2	PTNT00521D	194-I	Rent	₹1,99,04,326	₹1,99,04,326	₹1,99,04,326	₹8,12,976	₹0	₹0	₹0
3	PTNT00521D	194A	Interest other than interest on securities	₹1,22,69,853	₹1,22,69,853	₹1,22,69,853	₹12,55,868	₹0	₹0	₹0
4	PTNT00521D	194C	Payments to contractors	₹49,51,12,182	₹49,51,12,182	₹49,51,12,182	₹71,64,469	₹0	₹0	₹0
5	PTNT00521D	194H	Commission Or brokerage	₹3,70,35,544	₹3,70,35,544	₹3,70,35,544	₹18,62,361	₹0	₹0	₹0
6	PTNT00521D	194J	Fees for professional	₹4,32,23,959	₹4,32,23,959	₹4,32,23,959	₹43,21,059	₹0	₹0	₹0

Technoculture Building Centre Pvt.

			or technical services							
7	PTNT00521D	194Q	Payment of certain sums for purchase of goods	₹26,70,40,778	₹26,70,40,778	₹26,70,40,778	₹2,68,298	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PTNT00521D	24Q	31-Jul-2023	25-Jul-2023	Yes	
2	PTNT00521D	24Q	31-Oct-2023	29-Oct-2023	Yes	
3	PTNT00521D	24Q	31-Jan-2024	25-Jan-2024	Yes	
4	PTNT00521D	24Q	31-May-2024	27-May-2024	Yes	
5	PTNT00521D	26Q	30-Sep-2023	08-Sep-2023	Yes	
6	PTNT00521D	26Q	31-Oct-2023	31-Oct-2023	Yes	
7	PTNT00521D	26Q	31-Jan-2024	02-Feb-2024	Yes	
8	PTNT00521D	26Q	31-May-2024	31-May-2024	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
1	PTNT00521D	₹ 12	₹ 12	10-Apr-2023
2	PTNT00521D	₹ 18,946	₹ 18,946	25-May-2023
3	PTNT00521D	₹ 96	₹ 96	08-Sep-2023
4	PTNT00521D	₹ 17,934	₹ 17,934	30-Dec-2023
5	PTNT00521D	₹ 3,504	₹ 3,504	29-Jan-2024
6	PTNT00521D	₹ 30	₹ 30	07-Mar-2024
7	PTNT00521D	₹ 25,974	₹ 25,974	29-Mar-2024
8	PTNT00521D	₹ 8,744	₹ 8,744	10-Apr-2024
9	PTNT00521D	₹ 708	₹ 708	01-May-2024
10	PTNT00521D	₹ 32,524	₹ 32,524	27-May-2024
11	PTNT00521D	₹ 1,390	₹ 1,390	16-Jun-2024

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35.(a). In the case of a trading concern, give quantitative details of prinicipal items of goods traded;

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Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

36.(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 ? — No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ? — 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 — no any disqualification raised in audit report

38. Whether any audit was conducted under the Central Excise Act, 1944 ? — Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? — No

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...the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	4146824865			3870481847		
(b)	Gross profit / Turnover	395185587	4146824865	9.53	412648276	3870481847	10.66
(c)	Net profit / Turnover	90374017	4146824865	2.18	64479178	3870481847	1.67
(d)	Stock-in-Trade / Turnover		4146824865	0.00	0	3870481847	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
1	2023-24	Goods & Services Tax 05-Bihar NA	Demand raised	11-Dec-2023	₹291031452	NA
2	2023-24	Goods & Services Tax 05-Bihar NA	Demand raised	11-Dec-2023	₹239392624	NA
3	2023-24	Goods & Services Tax 24-Orissa NA	Demand raised	24-Nov-2023	₹1997187	NA

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ? No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

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 ? No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

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Acknowledgement Number:534749130290924

Sr. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to 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	
1	₹ 2,19,08,82,042	₹ 41,87,38,706	₹ 0	₹ 1,19,29,32,827	₹ 1,61,16,71,533	₹ 57,92,10,508

Accountant Details

Accountant Details

Name	PAWAN KUMAR JHA
Membership Number	401575
FRN(Firm Registration Number)	0005899C
Address	ROOM NO.:-4 , 2ND FLOORSHATABDI TOWER , 1 SNP AREASAKCHI , Jamshedpur H.O , jamshedpur , EAST SINGHBHUM , 35-Jharkhand , 91-India , Pincode - 831001
Place	JAMSHEDPUR
Date	29-Sep-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	24-Apr-2023	24-Apr-2023	₹ 22,066	₹ 0	₹ 0	₹ 0	₹ 22,066
	2	13-Jun-2023	13-Jun-2023	₹ 18,127	₹ 0	₹ 0	₹ 0	₹ 18,127
	3	13-Jun-2023	13-Jun-2023	₹ 23,600	₹ 0	₹ 0	₹ 0	₹ 23,600
	4	04-Sep-2023	04-Sep-2023	₹ 76,700	₹ 0	₹ 0	₹ 0	₹ 76,700
	5	05-Oct-2023	05-Oct-2023	₹ 1,15,050	₹ 0	₹ 0	₹ 0	₹ 1,15,050
	6	01-Nov-2023	01-Nov-2023	₹ 54,400	₹ 0	₹ 0	₹ 0	₹ 54,400
	7	27-Nov-2023	27-Nov-2023	₹ 16,520	₹ 0	₹ 0	₹ 0	₹ 16,520
	8	10-Jan-2024	10-Jan-2024	₹ 12,500	₹ 0	₹ 0	₹ 0	₹ 12,500

for Technoculture Building Centre Pvt. Ltd.

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	9	21-Jan-2024	21-Jan-2024	₹ 6,360	₹ 0	₹ 0	₹ 0	₹ 6,360
	10	25-Jan-2024	25-Jan-2024	₹ 6,350	₹ 0	₹ 0	₹ 0	₹ 6,350
	11	27-Jan-2024	27-Jan-2024	₹ 30,000	₹ 0	₹ 0	₹ 0	₹ 30,000
	12	19-Mar-2024	19-Mar-2024	₹ 8,500	₹ 0	₹ 0	₹ 0	₹ 8,500

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	No records added							

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	12-Apr-2023	12-Apr-2023	₹ 49,000	₹ 0	₹ 0	₹ 0	₹ 49,000
	2	16-Apr-2023	16-Apr-2023	₹ 72,500	₹ 0	₹ 0	₹ 0	₹ 72,500
	3	20-Apr-2023	20-Apr-2023	₹ 35,000	₹ 0	₹ 0	₹ 0	₹ 35,000
	4	20-Apr-2023	20-Apr-2023	₹ 45,000	₹ 0	₹ 0	₹ 0	₹ 45,000
	5	29-Apr-2023	29-Apr-2023	₹ 15,000	₹ 0	₹ 0	₹ 0	₹ 15,000
	6	29-Apr-2023	29-Apr-2023	₹ 13,500	₹ 0	₹ 0	₹ 0	₹ 13,500
	7	10-May-2023	10-May-2023	₹ 13,000	₹ 0	₹ 0	₹ 0	₹ 13,000
	8	12-May-2023	12-May-2023	₹ 79,222	₹ 0	₹ 0	₹ 0	₹ 79,222
	9	01-Jun-2023	01-Jun-2023	₹ 8,549	₹ 0	₹ 0	₹ 0	₹ 8,549
	10	02-Jun-2023	02-Jun-2023	₹ 66,000	₹ 0	₹ 0	₹ 0	₹ 66,000
	11	08-Jun-2023	08-Jun-2023	₹ 13,000	₹ 0	₹ 0	₹ 0	₹ 13,000
	12	09-Jun-2023	09-Jun-2023	₹ 39,500	₹ 0	₹ 0	₹ 0	₹ 39,500
	13	09-Jun-2023	09-Jun-	₹ 39,500	₹ 0	₹ 0	₹ 0	₹ 39,500

For Technoculture Building Centre Pvt

			2023					
	14	10-Jun-2023	10-Jun-2023	₹ 67,999	₹ 0	₹ 0	₹ 0	₹ 67,999
	15	12-Jun-2023	12-Jun-2023	₹ 78,000	₹ 0	₹ 0	₹ 0	₹ 78,000
	16	17-Jun-2023	17-Jun-2023	₹ 45,500	₹ 0	₹ 0	₹ 0	₹ 45,500
	17	20-Jun-2023	20-Jun-2023	₹ 43,500	₹ 0	₹ 0	₹ 0	₹ 43,500
	18	28-Jun-2023	28-Jun-2023	₹ 16,000	₹ 0	₹ 0	₹ 0	₹ 16,000
	19	30-Jun-2023	30-Jun-2023	₹ 12,000	₹ 0	₹ 0	₹ 0	₹ 12,000
	20	14-Jul-2023	14-Jul-2023	₹ 20,249	₹ 0	₹ 0	₹ 0	₹ 20,249

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(4).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	06-Apr-2023	06-Apr-2023	₹ 26,200	₹ 0	₹ 0	₹ 0	₹ 26,200
	2	06-Apr-2023	06-Apr-2023	₹ 12,899	₹ 0	₹ 0	₹ 0	₹ 12,899
	3	12-Apr-2023	12-Apr-2023	₹ 44,000	₹ 0	₹ 0	₹ 0	₹ 44,000
	4	12-Apr-2023	12-Apr-2023	₹ 26,200	₹ 0	₹ 0	₹ 0	₹ 26,200
	5	10-May-2023	10-May-2023	₹ 47,490	₹ 0	₹ 0	₹ 0	₹ 47,490
	6	11-May-2023	11-May-2023	₹ 47,490	₹ 0	₹ 0	₹ 0	₹ 47,490
	7	15-May-2023	15-May-2023	₹ 45,200	₹ 0	₹ 0	₹ 0	₹ 45,200
	8	30-May-2023	30-May-2023	₹ 27,200	₹ 0	₹ 0	₹ 0	₹ 27,200
	9	03-Jul-2023	03-Jul-2023	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
	10	03-Jul-2023	03-Jul-2023	₹ 28,500	₹ 0	₹ 0	₹ 0	₹ 28,500
	11	03-Jul-2023	03-Jul-2023	₹ 28,500	₹ 0	₹ 0	₹ 0	₹ 28,500

For Technoculture Building Centre Pvt. Ltd.

	12	03-Jul-2023	03-Jul-2023	₹ 28,500	₹ 0	₹ 0	₹ 0	₹ 28,500
	13	03-Jul-2023	03-Jul-2023	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
	14	03-Jul-2023	03-Jul-2023	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
	15	03-Jul-2023	03-Jul-2023	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
	16	03-Jul-2023	03-Jul-2023	₹ 25,500	₹ 0	₹ 0	₹ 0	₹ 25,500
	17	06-Jul-2023	06-Jul-2023	₹ 27,660	₹ 0	₹ 0	₹ 0	₹ 27,660
	18	17-Jul-2023	17-Jul-2023	₹ 24,350	₹ 0	₹ 0	₹ 0	₹ 24,350
	19	22-Jul-2023	22-Jul-2023	₹ 25,942	₹ 0	₹ 0	₹ 0	₹ 25,942
	20	22-Jul-2023	22-Jul-2023	₹ 25,942	₹ 0	₹ 0	₹ 0	₹ 25,942

Please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated_Additions(5).csv

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Furnitures & Fittings @ 10%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Intangible Assets @ 25%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	**Sl. No.**	**Date of Sale**	**Amount**	**Whether deletions are out of purchases put to use for less than 180 days**
Plant and Machinery @ 40%	No records added			

This form has been digitally signed by **PAWAN KUMAR JHA** having PAN **AEZPJ3325A** from IP Address **IpAddress** on **29/09/2024 11:48:03 AM** Dsc Sl.No and issuer **23334421CN=e-Mudhra Sub CA for Class 3 Individual 2022,C=IN,O=eMudhra Limited,OU=Certifying Authority**

For Technoculture Building Centre Pvt. Ltd.

Authorised Signatory

DIRECTOR'S REPORT TO THE SHAREHOLDERS

TO

The Shareholders,

Your Directors have pleasure in presenting the 23 rd Annual Report together with the Audited Financial statement of the Company for the year ended on 31st March, 2024.

FINANCIAL RESULTS

PARTICULARS	2023-24	2022-23
Revenue from operation	4,14,68,24,865.04	3,87,04,81,847.44
Other Income	17,22,303.00	16,21,005.00
Expenditure for the year excluding Depreciation	4,04,09,57,899.11	3,79,96,45,803.77
Profit or Loss before Depreciation and Amortization Exp.	10,75,89,268.93	7,24,57,048.67
Less: Depreciation and Amortization Exp.	1,72,15,252.30	79,77,870.35
Profit or Loss after Depreciation and Amortization Exp. But before Tax	9,03,74,016.63	6,44,79,178.32
Less: Current Tax	2,13,45,300.00	1,43,48,160.00
Deferred Tax	(5,91,724.00)	12,73,162.00
Profit or Loss After Tax	6,96,20,440.63	4,88,57,856.32

KEY HIGHLIGHT OF BUSINESS AND OPERATION

The company registered a sales of 414.68 crore in the year. During the financial year under review, There is no change in the nature of business of the company.

SHARE CAPITAL

Share capital of the company consist of equity capital only. There are no shares with differential rights as to Dividend, Voting or otherwise.

EXTRACT OF ANNUAL RETURN

An extract of the Annual Return of your company, pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, is available on the website of the Company at the following link.
https://www.vastuvihar.org/

NUMBER OF MEETING OF THE BOARD:

During the year 2023-24, the Board of Directors met Seven times i.e. 24th May 2023, 4th August 2023,02nd September 2023,14th September 2023, 30th September 2023,30th January 2024 and 28th March 2024.

For Technoculture Building Centre Pvt. Ltd.

Authorised Signatory

DIRECTOR'S RESPONSIBILITY STATEMENT

As required under section 134(5) of the Companies Act, 2013 the Directors of your company hereby states that:

1. In presentation of the annual accounts, the applicable standards had been followed along with proper explanation relation to material departures;
2. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company at the end of the financial year and of the profit of your Company for that period;
3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of your Company and for preventing and detection fraud and other irregularities;
4. The Directors had prepared the annual accounts on a going concern basis;
5. 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 ;
6. The Directors had devised proper system to ensure compliance with the provisions of all applicable laws and such system were adequate and operating effectively.

PARTICULARS OF RELATED PARTY TRANSACTIONS

The particulars of related party Transactions entered into by the company during the year pursuant to section 188 of the companies act 2013 are given in Annexure-II.

MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR.

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as **"Annexure III".**

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

Details of the Corporate social responsibility Committee and its policy are given in the Corporate Governance Section and also in Management discussion and Analysis of the annual report which forms part of the Director's Report.

For Technoculture Building Centre Pvt. Ltd.

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A report on corporate social responsibility initiative undertaken by the company during the year is given in "Annexure- IV"

DIRECTORS AND KEY MANAGERIAL PERSONNEL

There were no changes in the directors and key managerial personnel during the year under review.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

ACCEPTANCE OF DEPOSITS

The Company has not accepted any deposits during the year under review.

PARTICULARS OF EMPLOYEES

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

INTERNAL FINANCIAL CONTROL

The company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed .

DECLARATION BY INDEPENDENT DIRECTORS

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.

For Technoculture Building Centre Pvt. Ltd.

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DISCLOSURE OF PARTICULARS WITH RESPECT OF CONSERVATION OF ENERGY

The details as required by Companies (Disclosure of particulars in Report of Board of Directors) Rules, 1988 for conservation of Energy, Technology Absorption and Foreign Exchange earnings and outgo are not applicable to the Company having regard to the nature of business of the Company.

AUDITORS

(A) Statutory Auditor

The Company's auditors M/s Ajay kishore and Co. (Regd. No.005899C) Chartered Accountants, Jamshedpur who retire at the ensuing Annual General Meeting, have confirmed their eligibility and willingness to accept office, if re-appointed. The proposal for their re-appointment is included in the notice for Annual General Meeting sent herewith.

(B)Cost Auditor

Based on the recommendation of Board M/s K.N.Chaubey & associates ,Has been appointed by the Board as the Cost auditor of the company for the Financial year 2023-24.The company has received a letter from him to the effect that this appointment would be within the limit prescribed U/S 141(3)(g) of companies act, 2013 and that they are not disqualified for such appointment in terms of the provision of the companies act , 2013 .

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

The Company has Zero Tolerance for Sexual Harassment at workplace and has adopted a policy on prevention of Sex Sexual Harassment of Women at workplace. There were no complaints received during the year. Further the Board extends its full responsibility to manage and act promptly in such cases.

Insolvency and **Bankruptcy Code, 2016**

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, the company has neither made any application nor any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOANS FROM BANKS AND FINANCIAL INSTITUTIONS

During the period under review, there has been no one time settlement of loans taken from Banks and Financial Institutions.

LOAN FROM DIRECTORS OR RELATIVE OF DIRECTORS-

For Technoculture Building Centre Pvt. Ltd.

Authorised Signatory

No such loan taken from Director Exist

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The company does not have any Subsidiary, Associate or Joint Venture Companies.

APPRECIATION

We wish to place on record our deep and sincere appreciation for the contribution made by the workers, staff and executives to the performance of the Company.

BY ORDER OF THE BOARD OF DIRECTORS

Place: **JAMSHEDPUR**
Dated: 26/09/2024

For Technoculture Building Centre Pvt. Ltd.

Authorised Signatory