M/S SIMANCHAL INFRATECH PVT.LTD.

BALANCE SHEET ABSTRACT IN COMPANIES GENERAL BUSINESS PROFILE AS PER SCHEDULE III OF THE COMPANIES ACT,2013

I. Registration Details	U45200BR2016PTC032419
Registration No.	032419
State Code	10
Balance Sheet Date	31.03.2024
II. Capital Raised during the year (Amount in Rs.Lacs)	
Public Issues	0.00
Right Issue	0.00
Bonus Issue	0.00
Private Placement	0.00
III. Position Of Mobilisation and Deployment of Funds (Amount in Rs. Lacs)	
Total Liabilities	8010.10
Total Assets	8010.10
Sources Of Funds	
Paid-up Capital	50.00
Reserve & Surplus	-1272.48
Secured Loans	117.84
Unsecured Loans	5.52
Application Of Fund	
Net Fixed Assets	1186.49
Investment	0.00
Net Current Assets	3115.76
Miscellaneous Expenditure	-
IV. Performance Of the Comapnay (amount in Rs. Lacs)	
Total Turnover	2923.78
Total Expenditure	3203.82
Profit Before Tax	-200.76
Profit After Tax	-200.76
Earning per Share	-45.63
Dividend Rate (%)	0
V. Generic Name Of Principal Products of the Company	

As per our report of even date attached
For, R K RANJAN & ASSOCIATES.
Chartered Accountants
Firm Reg. No-026019C
M No-304633

R. K. RANJAN & ASSOCIATES M. No. 304633 Purnia CHARTERED ACCOUNTANT

Rajeev Kumar Ranjan
Proprietor
(Rajeev Kumar Ranjan)
Place: Purnia
Date:- 07/09/2024

FOR AND ON BEHALF OF BOARD OF DIRECTORS

(MANAGING DIRECTOR)
Sanjeev Mishra
DIN :07592590

Simanchal Infratech Pvt. Ltd.
Managing Director

(DIRECTOR)
Sangeeta Kumari
DIN: 08359341

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

M/S SIMANCHAL INFRATECH PVT.LTD.

Balance Sheet As On 31st March, 2024

Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
		Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	50,00,000.00	50,00,000.00
(b) Reserves and surplus	2	(12,72,48,470.37)	(10,71,72,529.51)
(c) Income Tax Refund		-	-
2 Non-current liabilities			
(a) Long-term borrowings	3	1,23,36,427.45	(1,03,02,867.16)
(b) Deferred tax liabilities (net)		-	-
3 Current liabilities			
(a) Short Term Borrowings	4	1,03,59,602.84	-
(b) Trade payables	5	11,27,30,727.52	11,83,59,654.14
(c) Other current liabilities	6	78,26,01,648.81	79,01,87,936.32
(d) Short-term provisions	7	52,29,790.97	93,77,598.21
TOTAL		**80,10,09,727.52**	**80,54,49,792.00**
B ASSETS			
1 Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	11,86,49,048.51	9,45,77,678.51
(b) Non-current investments	9	-	-
2 Current assets			
(a) Capital Work In Progress & Other	10	26,26,25,093.23	32,50,26,583.64
(b) Trade receivables	11	3,71,16,730.71	3,55,49,299.71
(c) Cash and cash equivalents	12	66,42,819.63	60,54,001.00
(d Bank	13	51,91,423.74	46,23,295.23
(d) Short-term loans and advances	14	37,07,84,611.70	33,96,18,933.91
TOTAL		**80,10,09,727.52**	**80,54,49,792.00**

See accompanying notes forming part of the financial statements

As per our report of even date attached

For, R.K. Ranjan & Associates

Chartered Accountants

Firm Reg. No-026019C

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

Proprietor

M No-304639

Place:Purnia

Date:- 07/09/2024

UDIN:24304639BKCCCQ4357

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Simanchal Infratech Pvt. Ltd. Managing Director

SIMANCHAL INFRATECH PVT. LTD. संगीता कुमारी Director

(MANAGING DIRECTOR)	(DIRECTOR)
Sanjeev Mishra	Sangeeta Kumari
DIN :07592590	DIN:08359341

M/S SIMANCHAL INFRATECH PVT.LTD.
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 1 SHARE CAPITAL

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
Equity shares of Rs.100/- each with voting rights	1,00,000.00	1,00,00,000.00	1,00,000.00	1,00,00,000.00
(b) Issued, Subscribed and Paid up				
Equity shares of Rs.100 each with voting rights	50,000.00	50,00,000.00	50,000.00	50,00,000.00
Total	**50,000.00**	**50,00,000.00**	**50,000.00**	**50,00,000.00**

List of Shareholders holding more than 5% of share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Sanjeev Mishra	49500	99.00	100	49,50,000.00
List of Shareholders holding less than 5% of share capital				
Sangeeta Kumari	50	0.10	100	5,000.00
Kavita Mishra	450	0.90	100	45,000.00
TOTAL	**50000**	**100**		**50,00,000.00**

In terms of our report attached.

For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C
M No-304639

Proprietor
(Rajeev Kumar Ranjan)

Place : Purnia
Date:- 07/09/2024
UDIN : 24304639BKCCCQ4357

For and on behalf of the Board of Directors

Managing Director
Sanjeev Mishra
DIN : 07592590

Director
Sangeeta Kumari
DIN :08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

M/S SIMANCHAL INFRATECH PVT.LTD.

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
(A) Securities Premium account		
Opening balance		-
Closing balance		-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(10,71,72,529.51)	(10,66,71,274.25)
Add: Profit / (Loss) for the year	(2,00,75,940.86)	(5,01,255.26)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013		
Closing balance		**(10,71,72,529.51)**
Total	**(12,72,48,470.37)**	**(10,71,72,529.51)**

Note 3 LONG TERM BORROWINGS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
SECURED LOANS		
Bank Car Loan A/c (Corp. Bank Loan A/c 160019)	97,971.45	97,971.45
Canara Vehicle Loan (A/c No.161001977599)	1,16,85,976.00	-
	1,17,83,947.45	**97,971.45**
UNSECURED LOANS		
Loan from Director		
Sanjeev Mishra		(52,02,527.61)
Loan from Related Party(ies)		
Kavita Mishra	13,86,480.00	5,29,980.00
Develop Eco Inftratech Pvt.Ltd.	(94,70,000.00)	(94,70,000.00)
Sonali Chakrborty	-	(19,41,291.00)
Sanjeev G Homes LLP	-	90,000.00
Loan From Others		
Loan from Others(As Per Annexure "A")	86,36,000.00	55,93,000.00
	5,52,480.00	(1,04,00,838.61)
TOTAL	**1,23,36,427.45**	**(1,03,02,867.16)**

Note 4 SHORT TERM BORROWINGS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
UNSECURED LOANS		
Loan from Others	1,03,59,602.84	-
		-
TOTAL	**1,03,59,602.84**	-

R. K. RANJAN & ASSOCIATES M. No. 304533 Firm CHARTERED ACCOUNTANTS

Note 5 TRADE PAYABLES

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Trade payables:		
Creditors for Raw Material	10,20,23,727.52	11,83,59,654.14
Creditors for Land	1,07,07,000.00	
Sundry Creditors (As per Annexure"B"	-	-
Total	11,27,30,727.52	11,83,59,654.14

Note 6 OTHER CURRENT LIABILITIES

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Security Against Rent		-
Advances For Units (Annexure "C")	73,59,08,502.12	76,63,33,110.05
Advance from Others(other than customers)	4,66,93,146.69	2,38,54,826.27
Total	78,26,01,648.81	79,01,87,936.32

Note 7 SHORT TERM PROVISIONS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
(a) Provision for employee benefits		
Salary Payable	13,58,504.00	46,53,763.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)		-
Provision for Income Tax(Current Years)		-
TDS Payable	11,74,039.66	3,27,631.72
GST Payable	14,90,639.55	38,70,664.49
(c) Provision - Others		
ROC Fees Payable	20,000.00	20,000.00
Eletricity Payable		-
Audit Fees Payable	1,65,000.00	75,000.00
Assured Return Payable	6,45,898.88	3,96,872.00
Professional fee Payable	36,317.00	30,067.00
EPF Payable	1,803.00	3,600.00
Commission payable	3,20,888.88	
Rent Payable	16,700.00	
Total	52,29,790.97	93,77,598.21

In terms of our report attached.

For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C

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

(Rajeev Kumar Ranjan)
M No-304639

Place : Purnia
Date:- 07/09/2024
UDIN : 24304639BKCCCQ4357

For and on behalf of the Board of Directors

Managing Director — **Director**

Sanjeev Mishra
DIN :07592590

Sangeeta Kumari
DIN :08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

M/S SIMANCHAL INFRATECH PVT.LTD.

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 9 NON CURRENT INVESTMENTS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Accrued Interest on STDR's		-
STDRs		-
(Pledged with Bank against their loan)		-
Total		-

Note 10 INVENTORIES

(At lower of cost and net realisable value)

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Land WIP	93,27,350.00	-
Capital Work in Progress used for Project	25,32,97,743.23	32,50,26,583.64
Total	26,26,25,093.23	32,50,26,583.64

Note 11 TRADE RECEIVABLES

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Debtors	3,71,16,730.71	3,55,49,299.71
		-
All unsecured and good unless otherwise specified.		
Total	3,71,16,730.71	3,55,49,299.71

Note 12 CASH AND CASH EQUIVALENTS

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
A) Cash In Hand	66,42,819.63	60,54,001.00
Total	66,42,819.63	60,54,001.00

Note 13 BANK

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
A) Bank Of Baroda C/A	28,011.65	32,227.12
B) SBI C/A 8336	1,23,292.02	27,750.05
C) Corp.Bank227(C/A)	44,352.46	11,240.19
D) Bandhan bank2346(C/A)	56,754.50	56,754.50
E) Axis Bank Ltd.(C/A)	99,432.77	99,432.77
F) Canara Bank(C/A A/c No.4959201000243)	44,891.97	6,708.18
G) PNB C/A A/c No.2931002100019051	4,61,410.28	20,65,600.33
H) Canara Bank(C/A 1316A/c)	10,140.17	65,620.77
I)Canara Bank (1349)	5,18,296.58	1,63,215.80
ICICI BANK(3365)	2,829.39	2,10,280.00
ICICI BANK(3367)	1,021.93	4,54,259.71
ICICI BANK(850)	6,582.01	8,529.01
ICICI BANK(892)	25,46,742.28	40,118.11
ICICI BANK(890)	9,14,371.47	11,67,974.41
ICICI BANK(893)	7,518.86	44,077.28
Canara Bank (a/c 5514)	10.00	10.00
Canara Bank (a/c 489)	57,685.40	1,69,497.00
Canara Bank a/c 789	2,68,080.00	-
Total	51,91,423.74	46,23,295.23

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

Note 14 SHORT TERM LOANS AND ADVANCES

Note 15 LONG TERM LOANS AND ADVANCES

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Loan & Advnace to Related Parties		
Sanjeev Mishra (Director)	1,95,35,058.46	13,35,059.00
Panorama Foundation	10,00,000.00	-
Tarkeshwar Prasad Singh (Director)	4,79,870.00	4,79,870.00
The Panorama Scholars	15,70,450.00	15,70,450.00
Panorama Public School	2,09,08,462.90	2,00,09,718.00
Purnea Developers Pvt.Ltd.	29,10,000.00	20,10,000.00
Simanchal Ventures Pvt. Ltd.	4,78,363.00	
Panorama Hospital	2,77,616.00	
Advance Against Material		
Advance With Suppliers	14,34,32,525.68	10,07,79,794.61
SHR Hospitality	25,80,000.00	
Advance to Land Owner		
Sanjay Sarkar	2,13,01,645.00	1,52,51,645.00
Shankar Chandra Sarkar	78,50,000.00	68,00,000.00
Dr. Sanjeev Kumar	6,19,800.00	-
Jagat Chandra Sarkar	69,99,000.00	69,99,000.00
Kumar Ram Narayan Prasad Singh (L/o)	5,00,000.00	5,00,000.00
Md Allauddin	8,00,000.00	8,00,000.00
Md Nurul Ansari	9,06,400.00	8,06,400.00
Neeraj Kumar	7,61,000.00	1,66,01,000.00
Pankaj Kumar	1,66,01,000.00	1,66,01,000.00
Rakesh Kumar Singh(Land Owner)	18,71,000.00	18,71,000.00
Babloo	10,00,000.00	10,00,000.00
Rahul Kumar	3,00,000.00	-
Ravindra Yadav	45,00,000.00	45,00,000.00
Ajay Kumar Singh alias Munnu Babu	(16,73,200.00)	(20,73,200.00)
Advance For Land	3,00,000.00	3,00,000.00
Gautam Kumar Sinha	10,00,000.00	10,00,000.00
Gautam Prakash	(34,14,000.00)	4,16,80,000.00
Pramanand Sahni	17,00,000.00	17,00,000.00
Pathakjee	5,01,000.00	5,01,000.00
Pramod Chandra Bothra	45,70,000.00	45,70,000.00
Punam Devi	2,54,000.00	85,70,000.00
Raj Kumar Singh	1,00,000.00	1,00,000.00
Sabitri Das	60,00,000.00	65,00,000.00
Thakur Rameshwar Singh	30,13,397.00	30,13,397.00
Bimla Devi Arvind Kumar	20,25,000.00	23,25,000.00
Bishesh Kumar Verma	50,00,000.00	50,00,000.00
Pratap Kumar Singh	9,50,000.00	9,50,000.00
Shyamal Kishore Mahto	25,20,000.00	25,20,000.00
Sukumar Devnath	25,00,000.00	25,00,000.00
Sumit Kumar Jha	10,90,000.00	-
Sunil Kumar	50,000.00	50,000.00
Vinay Kumar	10,00,000.00	10,00,000.00
Vintage Trade Links	19,80,000.00	19,80,000.00
Amisha Sarkar	13,50,000.00	13,50,000.00
Amit Sarkar	2,00,000.00	2,00,000.00
Pooja Biswas Sarkar	15,50,000.00	7,50,000.00
Md Tanveer Alam	2,00,000.00	2,00,000.00



MAA AMBAY	13,00,000.00	**13,00,000.00**
Manoranjan Bharti	3,50,000.00	-
Surjit Kumar Jha		-
Bankey Yadav	5,00,000.00	5,00,000.00
Archana /Mukesh Tiwari	40,00,000.00	40,00,000.00
Badiruddin	5,00,000.00	5,00,000.00
Binod Sahni	3,00,000.00	3,00,000.00
Dinesh Lal Sah	3,50,000.00	3,50,000.00
Dilip Choudhary	57,00,000.00	52,00,000.00
Jitendra Mishra	4,80,000.00	4,80,000.00
Kanti Jha	3,00,000.00	3,00,000.00
Kaushal Kishor Bharti	22,00,000.00	22,00,000.00
Rana Shalim	-	20,00,000.00
Renu Singh	60,00,000.00	60,00,000.00
Ruby Jha	10,00,000.00	5,00,000.00
Sangita SARKAR	51,000.00	51,000.00
Satya Prakash Mishra	2,00,000.00	2,00,000.00
Sashimod Pathak	17,45,000.00	13,95,000.00
Sushil Sahni	3,00,000.00	3,00,000.00
Vashundhar Mishra	16,80,000.00	2,51,000.00
Lambodar Mishra	3,00,000.00	2,00,000.00
Manoj Sahni	2,89,000.00	3,00,000.00
Mohini Kumari	10,00,000.00	10,00,000.00
Moti Pathak	8,00,000.00	8,00,000.00
Mr. Azad Babu	4,00,000.00	4,00,000.00
Mukesh Jaiswal & Co.	5,00,000.00	5,00,000.00
Ramavtar Prasad	64,57,600.00	90,10,000.00
Ram Narayan Singh	19,00,000.00	19,00,000.00
Om Prakash Mishra	12,00,000.00	10,00,000.00
Lalan Sahni	3,00,000.00	3,00,000.00
Nandan Kumar Jha	14,30,405.00	-
Punam Singh	(30,16,000.00)	-
MS Basant Rice Mill	9,90,000.00	
Amit Kumar Jha	5,00,000.00	
Anand Kumar	9,00,000.00	
Angad Chaturbedi	5,00,000.00	
Anju Sharma	12,35,000.00	
Anmol Devi /Lambodar Mishra	8,00,000.00	
Chitra Devi	5,00,000.00	
Debyani Choudhary	15,00,000.00	
Gopal Kumar Jha	9,90,000.00	
Hariom Dubey	9,00,000.00	
Ivrar	2,50,000.00	
Jagdish Prasad Singh	16,50,000.00	
Md Harwan Ansari	94,000.00	
Md Mukram Ali	17,01,000.00	
Md Parwez Alam	2,50,000.00	
Md Shalim Shahjada	91,200.00	
Md Yaqube	1,18,000.00	
Monika Sharma	10,00,000.00	
Akram	2,50,000.00	
Nirmala Devi	39,00,000.00	
Sachin Bamba	20,00,000.00	
Sanjay Mishra	5,00,000.00	
Tarni Devi	9,50,000.00	
Uttam Debnath	1,00,000.00	
Vina Singhal	11,00,000.00	
Abu Darda	2,50,000.00	
Long Term Investments		
Panorama Social Welfare Society and Welfare Trust	1,04,64,094.95	85,11,674.95
Mahindra First choice	4,61,000.00	4,61,000.00
Advance for Flat (Godrej Summit)	5,00,000.00	5,00,000.00

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

Security Deposit		-
Eletricity Departments	2,400.00	2,400.00
Security Deposit For Water with Kavya Jal	500.00	500.00
Security Deposit for Bank Gurantee	1,65,000.00	
Others Loan & Advance		-
Rakesh Mohan Jha	1,21,000.00	1,21,000.00
Brajesh AutoMobile	7,60,128.00	3,86,802.00
Mahakali Motors Pvt.Ltd.	5,00,000.00	5,00,000.00
M/S Apna Traders	41,00,000.00	41,00,000.00
Deposit With Govt.		-
Input VAT	1,12,773.59	1,12,773.59
Labour Cess	1,49,445.00	21,470.00
GST	17,14,377.12	-
Input GST	-	7,75,734.54
TCS receivable	1,29,300.00	35,477.02
TDS u/s 194N	-	84,718.20
TDS on Sale of Property Receivable	1,20,000.00	1,67,250.00
Total	**37,07,84,611.70**	**33,96,18,933.91**

In terms of our report attached.

For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C
M No-304639

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

Proprietor
(Rajeev Kumar Ranjan)

Place : Purnia
Date:- 07/09/2024
UDIN : 24304639BKCCCQ4357

For and on behalf of

Managing Director
Sanjeev Mishra
DIN :07592590

Director
Sangeeta Kumari
DIN :08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

M/S SIMANCHAL INFRATECH PVT.LTD.

CURRENT LIABILITY

Annexure"C"

Advance from Customers

1-Apr-2023 to 31-Mar-2024

As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.	As at 31 March, 2024 Rs.
JNJ Panorama Square	Panorama City	Panorama Complex	Panorama Rameshwaram	RR Plaza	Panorama City Tower	Panorama Height	Panorama City Ex	Panorama City Phase-II	Panorama City Phase-III	e-Homes Panorama	Panorama Height T1 & T2	Subham Block	Panorama City Nx	E-Homes Panorama Phase-II
- 2,98,79,638.00	- 1,90,72,742.72	(6,76,039.52)	- 13,19,60,653.00	- 2,83,92,350.00	- 4,69,12,560.48	- 5,54,63,422.00	1,07,18,235.00	1,55,69,999.64	4,15,58,217.00	9,97,65,986.00	3,06,98,073.00	34,80,602.00	3,86,99,522.00	18,44,12,540.80
2,98,79,638.00	**1,90,72,742.72**	**(6,76,039.52)**	**13,19,60,653.00**	**2,83,92,350.00**	**4,69,12,560.48**	**5,54,63,422.00**	**1,07,18,235.00**	**1,55,69,999.64**	**4,15,58,217.00**	**9,97,65,986.00**	**3,06,98,073.00**	**34,80,602.00**	**3,86,99,522.00**	**18,44,12,540.80**

Total Received from Customers	Amount Rs.
	73,59,08,502.12

In terms of our report attached.
For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C
M No-304639

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

Proprietor
(Rajeev Kumar Ranjan)
Place : Purnia
Date:- 07/09/2024

For and on behalf of the Board of Directors

Managing Director **Director**

Sanjeev Mishra DIN :07592590 **Ssangeeta Kumari** DIN :08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD
संगीता कुमारी
Director

M/S SIMANCHAL INFRATECH PVT.LTD.

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	BLOCK OF ASSESTS	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2023	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2024
					More than 180 days	Less than 180 days				
1	PLANT & MACHINERY	AIR CONDITIONER	15%	13,27,820.06	-	-	-	13,27,820.06	1,99,173.01	11,28,647.05
		STABLIZER	15%	19,450.70	-	-	-	19,450.70	2,917.60	16,533.09
		INVERTER	15%	32,405.31	-	-	-	32,405.31	4,860.80	27,544.51
		OFFICE EQUIPMENTS	15%	96,016.84	-	-	-	96,016.84	14,402.53	81,614.31
		PRINTER	15%	3,342.66	-	-	-	3,342.66	501.40	2,841.26
		EICHER D.G.323ES	15%	4,04,304.28	-	-	-	4,04,304.28	60,645.64	3,43,658.64
		EICHER D.G.323ES	15%	682.65	-	-	-	682.65	102.40	580.25
		D.G.528224101562	15%	3,27,359.85	-	-	-	3,27,359.85	49,103.98	2,78,255.88
		Diesol Generator set	15%	7,99,790.12	-	-		7,99,790.12	1,19,968.52	6,79,821.60
2	MOTOR CAR	VEHICLES	15%	4,18,121.86	-	1,34,07,208.00	-	1,38,25,329.86	10,68,258.88	1,27,57,070.98
4	TEMPRORY STRUCTURE	SITE BUILDING IMPROVEMENT	100%	-	-	-	-	-	-	-
4	FURNITURE & FIXTURES	FURNITURES	10%	7,19,841.22	-	1,05,300.00	-	8,25,141.22	77,249.12	7,47,892.10
		ELECTRICAL FITTINGS	10%	80,424.67	-	-	-	80,424.67	8,042.47	72,382.20
6	COMPUTER	DESKTOP	40%	9,593.68	-	-	-	9,593.68	3,837.47	5,756.21
		LAPTOP	40%	647.97	-	-	-	647.97	259.19	388.78
		CCTV	40%	1,204.42		-	-	1,204.42	481.77	722.65
		Tally Software	40%	25,123.85	-	-	-	25,123.85	10,049.54	15,074.31
7	Immovable Assets	Land	0%	8,12,96,768.00	2,21,80,000.00	16,80,000.00	(1,16,87,350.00)	9,34,69,418.00	-	9,34,69,418.00
		Flat	0%	65,00,000.00	-	-		65,00,000.00	-	65,00,000.00
		Commercial Space	0%	31,07,772.00	-	-		31,07,772.00		31,07,772.00
		Current Year Total :-		9,51,70,670.13	2,21,80,000.00	1,51,92,508.00	(1,16,87,350.00)	12,08,55,828.13	16,19,854.31	11,92,35,973.83

As per our report of even date attached
For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C

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

Rajeev Kumar Ranjan
Proprietor
M No-304639
Place:Purnia
Date: 07th Sep 2024
UDIN: 24304639BKCCCQ4357

For and On behalf of Board of Directors

Sanjeev Mishra
Managing Director
DIN 07592590

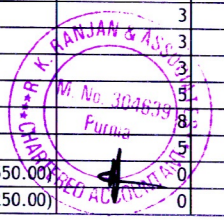
Sangeeta Kumari
Director
DIN 08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

INCOME TAX ASSESSMENT YEAR 2024-25
FINANCIAL YEAR 01-04-2023 TO 31-03-2024
DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-3-2024 UNDER COMPANIES ACT 2013.

As per SLM Method		dd/mmm/yy		31-03-2023			31-03-2023				31-03-2024
Asset	Classification	Date Of Purchase Of New / Exsisting Asset	Original Cost	SLMV as on 31/03/2023	Addition/ New Purchase/Sale	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaning life as on 31/03/2023	Days used in year	Rate of Dep.	Dep. Amount	Net block 31/03/2024
Plant & Machinery	A.C. Stand	16-Sep-16	-	428.00	-	8	533	365	68.46%	293	135
Plant & Machinery	A.C.	29-Sep-16	-	13,153.00	-	8	546	365	66.85%	8,793	4,360
Plant & Machinery	A.C.	9-Mar-17	-	19,452.00	-	8	707	365	51.62%	10,042	9,410
Plant & Machinery	Stablizer	9-Mar-17	-	3,796.00	-	8	707	365	51.63%	1,960	1,836
Plant & Machinery	Stablizer	29-Sep-16	-	2,740.00	-	8	546	365	66.86%	1,832	908
Plant & Machinery	Stablizer	23-Nov-16	-	3,220.00	-	8	601	365	60.75%	1,956	1,264
Plant & Machinery	Stablizer	18-Dec-16	-	3,356.00	-	8	626	365	58.31%	1,957	1,399
Plant & Machinery	Invertor	2-Oct-16	-	3,251.00	-	8	549	365	66.47%	2,161	1,090
Plant & Machinery	Invertor	8-Oct-16	-	1,950.00	-	8	555	365	65.74%	1,282	668
Plant & Machinery	Invertor	5-Oct-16	-	3,670.00	-	8	552	365	66.13%	2,427	1,243
Plant & Machinery	Eicher D.G.323ES	11-Jun-17	-	87,827.00	-	8	801	365	45.57%	40,021	47,806
Plant & Machinery	Eicher D.G.323ES	5-Oct-17	-	614.00	-	8	917	365	39.74%	244	370
Plant & Machinery	A.C.	12-Jul-18	-	82,022.00	-	8	1197	365	30.49%	25,011	57,011
Plant & Machinery	Diseol Generator	4-Aug-18	-	2,08,994.00	-	8	1220	365	29.92%	62,527	1,46,467
Plant & Machinery	Diseol Generator	4-Aug-18		1,25,397.00	-	8	1220	365	29.92%	37,516	87,881
Invertor	Machine	26-Feb-18		18,178.00	-	8	1061	365	34.40%	6,254	11,924
Office Equipments	Fire Extinguisher	14-Jan-19		1,737.00	-	5	288	288	100.00%	1,737	-
Land		1-Apr-18		5,76,000.00	-		0	0	0.00%	-	5,76,000
Land		1-Apr-18		20,16,000.00	-		0	0	100.00%	-	20,16,000
Land		20-Aug-18		21,72,000.00	-		0	0	200.00%	-	21,72,000
Land		21-Aug-18		37,96,000.00	-		0	0	300.00%	-	37,96,000
Land		21-Aug-18		21,72,000.00	-		0	0	400.00%	-	21,72,000
Land		21-Aug-18		37,96,000.00	-		0	0	500.00%	-	37,96,000
Land		26-Feb-19		40,99,000.00	-		0	0	600.00%	-	40,99,000
Plant & Machinery	D.G.528224101562	22-Jan-20		4,07,708.00	-	8	1756	365	20.79%	84,746	3,22,962
Office Equipments	Telephone	16-May-19		6,134.00	-	5	410	365	89.03%	5,461	673
Land		4-May-19		2,92,72,418.00	-			0	0.00%	-	2,92,72,418
Land		11-May-19		15,96,000.00	-			0	0.00%	-	15,96,000
Land		11-May-19		37,96,000.00	-			0	0.00%	-	37,96,000
FLAT				65,00,000.00	-			0	0.00%	-	65,00,000
Furnitures & fixtures	Furniture	17-Jan-21		5,440.00		3	292	292	100.00%	5,440	-
Diesol Generator set	Plant& Machinery	4-Jul-20		2,08,961.61		8	1920	365	19.01%	39,724	1,69,238
Chair Revolving(KBC107)	Furniture	19-Jan-21		10,910.60		3	294	294	100.00%	10,911	(0)
Centre Table Korean	Furniture	18-Jan-21		3,532.00		3	293	293	100.00%	3,532	-
Office Table#6012	Furniture	16-Jan-21		12,095.09		3	291	291	100.00%	12,095	0
Centre Table Lily	Furniture	16-Jan-21		4,665.00		3	291	291	100.00%	4,665	-
Sofa Set 5 Seater	Furniture	17-Jan-21		11,269.00		3	292	292	100.00%	11,269	-
Sofa Set 5 Seater	Furniture	18-Jan-21		11,308.00		3	293	293	100.00%	11,308	-
Scooty	Vehicle	21-Feb-21		41,416.76		5	1057	365	34.53%	14,302	27,115
Air Conditioner	Plant& Machinery	23-Jul-20		1,57,449.40		8	1939	365	18.82%	29,638	1,27,811
Vehicle	Plant& Machinery	9-Mar-21		7,78,439.00		5	1073	365	34.02%	2,64,800	5,13,639
Land	Land Deed No.15340	27-Sep-21		33,01,550.00	(33,01,550.00)	0	0	0	0.00%	-	-
Land	Land Deed No.9755	13-Jul-21		50,84,250.00	(50,84,250.00)	0	0	0	0.00%	-	-



Land	Land Deed No.4261	11-Mar-21		33,01,550.00	(33,01,550.00)	0	0	0	0.00%	-	-
Diesol Generator set	Plant& Machinery	31-Mar-22		5,93,220.00		8	2555	365	14.29%	84,746	5,08,474
Vehicle	Plant& Machinery	24-Apr-21		53,340.00		8	2214	365	16.49%	8,794	44,546
Diesol Generator set	Plant& Machinery	27-Aug-22		6,90,596.71		8	2704	365	13.50%	93,220	5,97,377
STREAM-100	Office Equipments	21-Oct-22		6,568.39		5	1664	365	21.94%	1,441	5,127
TALLY SOFTWARE	COMPUTER ASSESSORIES	3-Jan-23		25,354.37		3	1008	365	36.21%	9,181	16,173
TALLY SOFTWARE	COMPUTER ASSESSORIES	3-Jan-23		3,314.00		3	1008	365	36.21%	1,200	2,114
I PHONE	Office Equipments	6-Feb-23		61,631.58		5	1772	365	20.60%	12,695	48,937
LAND	E HOMES	12-Dec-23		92,68,000.00			0	0	0.00%	-	92,68,000
LAND	LAND (EH)	26-Dec-23		28,50,000.00			0	0	0.00%	-	28,50,000
LAND	LAND	31-Mar-23		12,00,000.00			0	0	0.00%	-	12,00,000
LAND	LAND	1-Apr-23		30,00,000.00			0	0	0.00%	-	30,00,000
Land & Building	Commercial Space	31-Mar-23		31,07,772.00			0	0	0.00%	-	31,07,772
Furniure & Fixtures	Furniture	5-Feb-24			1,05,300.00	3	1095	55	5.02%	5,289	1,00,011
Mercedez Car	Plant& Machinery	1-Nov-23			1,34,07,208.00	8	2920	151	5.17%	6,93,318	1,27,13,890
LAND	LAND	27-Jul-23			84,00,000.00		0	0	0.00%	-	84,00,000
		4-May-23			91,20,000.00		0	0	0.00%	-	91,20,000
		4-Oct-23			16,80,000.00		0	0	0.00%	-	16,80,000
		18-Apr-23			34,00,000.00		0	0	0.00%	-	34,00,000
		24-Apr-23			5,04,000.00		0	0	0.00%	-	5,04,000
		24-Apr-23			7,56,000.00		0	0	0.00%	-	7,56,000
									0.00%	-	-
TOTAL			-	**9,45,77,678.51**	**2,56,85,158.00**					**16,13,788**	**11,86,49,049**

In terms of our report attached.

For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026019C
M No-304639

sd/-

(Rajeev Kumar Ranjan)
Place : Purnia
Date 07/09/2024
UDIN : 24304639BKCCCQ4357

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

For and On behalf of Board of Directors

Sanjeev Mishra	Sangeeta Kumari
Managing Director	**Director**
DIN 07592590	**DIN 08359341**
sd/-	**sd/-**

Simanchal Infratech Pvt. Ltd.
Managing Director

SIMANCHAL INFRATECH PVT. LTD.
संगीता कुमारी
Director

SIMANCHAL INFRATECH PVT. LTD.

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

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Significant accounting policies

A) Basis of preparation

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

B) Use of estimates

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

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

C) Revenue recognition

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

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

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

D) Depreciation and amortization

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

Type of Asset Estimated useful life

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

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

E) Fixed assets

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

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

F) Impairment

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

estimate the recoverable amount of individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. As at March 31, 2024 none of the fixed assets were considered impaired.

G) Inventories

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

H) Investments

Long term investments are stated at cost less other than temporary diminution in value, if any.

Current investments are stated at lower of cost and fair value.

I) Income taxes

Tax expense comprises current and deferred taxes.

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

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

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

J) Rights, preferences and restrictions against shares

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

SIMANCHAL INFRATECH PVT. LTD.

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

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

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

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

For, Simanchal Infratech Private Limited.

Simanchal Infratech Pvt. Ltd.

Managing Director

Managing Director
(DIN- 07592590)

For, Simanchal Infratech Private Limited.

SIMANCHAL INFRATECH PVT. LTD.

संगीता कुमारी

Director

Director
(DIN- 08359341)