M/S SIMANCHAL INFRATECH PVT.LTD.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

	Particulars	Note No.	For the year ended 31st March, 2024	For the year ended 31st March, 2023
			Rs.	Rs.
A	**CONTINUING OPERATIONS**			
1	Revenue from operations (gross)	15	29,23,78,083.17	27,00,12,772.00
	Less: Excise Duty		-	-
	Revenue from operations (Net)		29,23,78,083.17	27,00,12,772.00
2	Other Income	16	79,27,537.22	5,02,20,604.40
3	**Total Revenue (1+2)**		**30,03,05,620.39**	**32,02,33,376.40**
4	**Expenses**			
	(a) Cost of materials consumed	17	17,97,31,583.21	30,00,07,369.02
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	8,76,79,192.03	(2,91,55,708.02)
	(c) Employee benefits expenses	19	2,14,60,606.04	1,45,39,931.82
	(d) Finance costs	20	7,40,579.11	1,43,010.40
	(e) Depreciation and amortisation expenses		16,13,788.00	9,67,558.00
	(f) Other expenses	21	2,91,55,812.86	3,42,32,470.44
	Total Expenses		**32,03,81,561.25**	**32,07,34,631.66**
5	**Profit / (Loss) before tax (3 - 4)**		**(2,00,75,940.86)**	**(5,01,255.26)**
6	**Tax Expense:**			
	(a) Current tax expense		-	-
	(b) (Less) : MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax		-	-
7	**Profit / (Loss) from continuing operations (5-6)**		**(2,00,75,940.86)**	**(5,01,255.26)**
	Earning per equity share:			
	(1) Basic		**(45.63)**	**(1.14)**
	(2) Diluted		**(45.63)**	**(1.14)**

As per our report of even date 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 BOARD OF DIRECTORS

Simanchal Infratech Pvt. Ltd. Managing Director

Managing Director
Sanjeev Mishra
DIN :7592590

SIMANCHAL INFRATECH PVT. LTD. Director

Director
Sangeeta Kumari
DIN:8359341

NOTES FORMING PARTS OF PROFIT AND LOSS ACCOUNT

Note 15 REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Sale of Land	2,34,00,000.00	2,20,53,544.31
Sale of Products		-
Sales of Service	26,89,78,083.17	20,08,08,227.69
Sales	-	4,71,51,000.00
Total - Sale	**29,23,78,083.17**	**27,00,12,772.00**

Note 16 OTHER INCOME

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Cheque dishonour.Charges		
Excess Input GST		
Damage Claimed		
Discount Received		2,38,289.24
Unit Cancellation Charges	48,011.00	2,77,65,696.28
Interrest received	18,878.00	
Miscellenous Receipts	78,60,113.44	2,22,07,848.88
Interest on Income Tax Refund	534.78	8,770.00
Total	**79,27,537.22**	**5,02,20,604.40**

Note 17 COST OF MATERIALS CONSUMED

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Opening stock		-
Add: Purchases		
Purchase	9,51,68,485.21	17,48,24,666.95
Less: Purchase Return		
Less : Material used for project		-
Add: Direct Expenses	8,45,63,098.00	12,43,43,813.07
Add: Labour Charges		8,38,889.00
Less: Closing stock		-
Cost of material consumed	**17,97,31,583.21**	**30,00,07,369.02**

P. K. [illegible] & ASSOCIATES M. No. 304639 Purnia CHARTERED ACCOUNTANT

Note 18 CHANGE IN INVETORIES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods		-
Capital Work In Progress	25,32,97,743.23	32,50,26,583.64
	25,32,97,743.23	**32,50,26,583.64**
Add : Capital work in progress used during	15,94,08,032.44	-
Inventories at the beginning of the year:		
Finished goods		
Capital Work-in-progress	32,50,26,583.64	35,41,82,291.66
Net (increase) / decrease	**8,76,79,192.03**	**(2,91,55,708.02)**

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Salaries and Wages	1,82,52,061.72	1,25,31,898.00
Incentive	32,08,544.32	19,64,888.82
EPFO		43,145.00
Staff Welfare Expenses		-
Health Insurance		-
Total	**2,14,60,606.04**	**1,45,39,931.82**

Note 20 FINANCE COST

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Bank Charges	98,056.25	88,778.40
Bank Interest (Car Loan)	6,42,522.86	-
Interest		54,232.00
Total	**7,40,579.11**	**1,43,010.40**

R. K. RAMAN & ASSOCIATES CHARTERED ACCOUNTANTS M. No. 304533 Purnia

Note 21 OTHER EXPENSES

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Rs.	Rs.
Advertisement Expenses	57,34,457.86	72,82,480.75
Printing & Stationery	3,25,000.00	7,97,493.00
Round off	7.21	71.03
Legal & Professional Charges	4,45,982.92	22,90,466.00
Assured Return	30,71,819.00	53,04,529.33
ROC Fees	-	10,000.00
Rent, Rates & Taxes	1,63,400.00	1,49,920.00
Repairs & Maintainance Charges	4,73,142.00	4,82,387.15
Audit Fees	90,000.00	30,000.00
Telephone & Internet Expenses	1,55,794.00	4,43,556.00
Electricity & Fuel Expenses	54,66,341.00	43,06,851.00
Travelling & Conveyance Exps.	7,92,942.00	2,86,800.00
Office Exps.	95,000.00	2,16,650.00
Business Promotion Exps.	-	23,96,000.00
Misc. Exps.	2,88,886.89	7,55,303.00
Municipal Corporation Fee	3,44,926.00	-
Postage & Courier	-	-
Hoarding Rent	17,10,693.00	-
Social welfare Expenses	10,00,000.00	25,13,000.00
Security Expenses	25,73,320.00	29,96,198.00
Carraige Inward	11,71,300.00	6,51,066.18
Interest & Late fees	57,594.00	-
Statutory Expenses	5,45,170.98	10,31,099.00
Labour Charges	2,00,000.00	26,600.00
Soil Filing	-	22,62,000.00
Cultural and talent program expenses	39,60,000.00	-
Entertaiment and Amusment Exp.	2,13,000.00	-
Soil Testing exp	2,03,436.00	-
Membership fee	23,600.00	
Site Expenses	50,000.00	
Total (A)	**2,91,55,812.86**	**3,42,32,470.44**

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 the 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