Kumar Vivek & Associates

Chartered Accountants

201, Maa Shyameshwari Apartment, Pandoi Kothi,
Boring Road, Patna-800001 (Bihar)
Email: singhanubhav86@gmail.com/8083132354

Independent Auditor's Report

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

Report on the Audit of the Standalone Financial Statements

Opinion (Point 1(a) of e-Auditor's report)
We have audited the financial statements of Standalone financial statements of **Sai Archana Infracon Private Limited ("the Company")** which comprise the Balance Sheet as at 31st March 2025, and the Statement of Profit and Loss and Statement of Cash Flows (if any) for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company's at 31st March 2025, and its profits and cash flows for the year ended on that date.

Basis for Opinion (Point 1(b) of e-Auditor's report)
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis (Point 1(c) of e-Auditor's report)
We draw attention to Notes in the financial statements, which describes [briefly describe the matter being emphasized, such as a significant uncertainty, a new Accounting policy, a change in estimates, etc.]. Our opinion is not modified in respect of this matter.



Key Audit Matters (Point 1(d) of e-Auditor's report)
We have determined the following area to be a key audit matter to be communicated in our report. The matter was addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon.

Other Information (Point 1(e) of e-Auditor's report)
The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and the Auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Standalone Financial Statements (Point 3 of e-Auditor's report)
The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, profit/loss of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements
(Point 4 of e-Auditor's report)
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of Accounting estimates and related disclosures made by management.

a. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

b. Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements (Point 6 of e-Auditor's report)

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act we give in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order.



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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from the examination of those books;

(c) The financial statements dealt with by this Report are in agreement with the books of accounts.

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

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure B"**; and

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31st March 2025 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable. (Point 5(b) of e-Auditor's report)

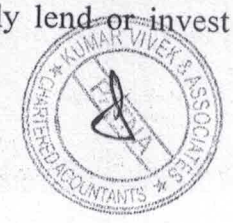
(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us: (Point 5(a) of e-Auditor's report)

i) The Company does not have any pending litigations which would impact its financial position.

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

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

iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or



entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v) The company did not declare any dividend during the year.

vi) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has been in operation throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with;

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for retention of the record is not applicable for the financial year ended March 31, 2025;

For **Kumar Vivek & Associates**
Chartered Accountants

(Anubhav Kr. Singh)
Partner

M.No.: 436587

UDIN:

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

Place: Patna

Date: 03.09.2025

Kumar Vivek & Associates

Chartered Accountants

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Annexure-A to the Auditor's Report

The Annexure referred to in Independent Auditors' Report to the members of **M/s Sai Archana Infracon Private Limited, Patna** ("the Company"), on the Standalone financial statements for the year ended 31 March 2025, we report that:

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

01. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) The Company has maintained proper records showing full particulars of intangible assets as reflected in books.

(c) As explained to us, the Property, plant and equipment have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the company and nature of its assets. No material discrepancies are noticed on such physical verification.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties included in property, plant and equipment are held in the name of the Company. In respect of immovable properties taken on lease and disclosed as right-of-use-assets in the standalone financial statements, the lease agreements are in the name of the Company.

(e) The Company has not revalued its property, plant and equipment or intangible assets during the period ended 31st March, 2025.

(f) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Act, 1988 and rules made thereunder.

02. (a) As explained to us, the inventories if any are physically verified during the year by the Management at reasonable intervals and no material discrepancies are noticed on such physical verification.

(b) According to information and explanation given to us, the Company has not been sanctioned working capital limits in excess of Rs. 5 Crores, in aggregate, at any time

KUMAR VIVEK & ASSOCIATES CHARTERED ACCOUNTANTS

during the year, from banks or financial institutions on the basis of security of the current assets of the Company.

03. (a) The Company has No wholly owned subsidiary and granted advances in the nature of loans to its wholly owned subsidiary and other parties (advances to employees). The aggregate amount during the year and the balance outstanding at the balance sheet date with respect to such investment and loans and advances in the nature of loans to other parties are as per the table given below:

Particulars	**Loan (INR in Lakhs)**	**Investment (INR in Lakh)**
Aggregate amount provided during the year		
Subsidiary		-
Others		-
Balance outstanding as at balance sheet date in respect of above cases		
Subsidiary	0.00	0.00
Others	0.00	0.00

(b) In respect of the aforesaid investment and loan, the terms and conditions under which such loan was granted/investment was made are not prejudicial to the Company's interest.

(c) In respect of the aforesaid loan, the schedule of repayment of principal and payment of interest has been stipulated, and the parties are repaying the principal amounts, as stipulated, and are also regular in payment of interest as applicable.

(d) In respect of the loans as of March 31, 2025, there is no amount which is overdue for more than ninety days.

(e) No loan was granted to the same party, which has fallen due during the year and were renewed. Further, no fresh loans were granted to the same party to settle the existing overdue loan.

(f) The loans granted during the year, including to related parties had stipulated the scheduled repayment of principal and payment of interest and the same were not repayable on demand. There were no loans which were granted to promoters during the year.

04. In our opinion and according to the information and explanation given to us, the Company has not entered into any transaction covered under section 185 of the Act. Further, based on the information and explanation given to us, the Company has complied with the provision of Section 186 of the Act in respect of granting loans, making investments and providing guarantees and securities.

05. According to information and explanations given to us, the Company has not accepted any deposit from the public therefore the question of complying with the provisions of sections 73 to 76 of the Act and rules framed there under does not arise.



We have broadly reviewed the records maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under Section 148(1) of the Act, related to the manufacturing activities, and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same.

07. According to the information and explanations given to us, in respect of statutory dues: -

(a) According to the records of the Company, undisputed statutory dues including Provident Fund, Investors Education and Protection Fund, Employees' State Insurance, Income-Tax, Customs Duty, Excise Duty, Cess and other material Statutory Dues, to the extent applicable in the case of the company, have been generally regularly deposited with the appropriate authorities *except slight delay in Income Tax*. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at the last day of the year for a period of more than six months from the date of becoming payable.

(b) According to the information and explanations given to us, the dues outstanding of income tax which have not been deposited as on March 31, 2025 on account of any dispute are given below.

Name of the Statue	Nature of the Dues	Gross Amount (Rs.)	Amount Deposited (Rs.)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Processing and rectification Demand u/s 143 (1a) & Interest	0.00	0.00		

(c) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessment under the Income Tax Act, 1961 (43 of 1961) during the year.

(d) In our opinion and on the basis of information and explanations given to us and based on our examination of the books of account of the Company:

(e) (a) During the year, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender;.

(b) The Company has not been declared willful defaulter by any bank or financial institution or any other lenders;

(c) According to the information and explanations given to us, term loans availed by the Company were applied for the purposes for which the loans were obtained.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, We report that no funds raised on short term basis have been used for long term purposes by the Company;

(e) The Company has not taken any funds from any entity or person on account of or to meet obligation of its Associate.

(f) The Company has not raised loans during the year on the pledge of securities held in its Associate or subsidiary company. The Company does not have any joint venture.

08. a. In our opinion and according to information and explanation given by the management, the Company did not raise money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under the clause 3(x)(a) of the Order is not applicable.

b. The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally) during the year and accordingly, reporting under paragraph 3(x)(b) of the Order is not applicable.

09. a. No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the period covered under audit.

b. No report under sub-section (12) of section 143 of the Act, has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 (as amended from time to time) with the Central Government, during the year and up to the date of this report.

c. According to the information and explanation given to us and based on our examination of the books of account of the company, no whistleblower complaints have been received during the year by the company. Accordingly reporting under paragraph xi(c) of the order is not applicable.

10. The Company is not a Nidhi Company. Accordingly, provision of clause 3(xii) (a, b & c) of the Order is not applicable.

11. In our opinion, all transactions with the related parties are in compliance with Section 188 of the Act, where applicable, and the requisite details have been disclosed in the financial statements, as required by the applicable accounting standards. Further, in our opinion, the company is not required to constitute audit committee under section 177 of the Act.

KUMAR VIVEK & ASSOCIATES
PATNA
CHARTERED ACCOUNTANTS

According to the information and explanation given to us, the Company is not required to have an internal audit system under Section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3 (xiv) of the Order is not applicable to the Company.

13. In our opinion and according to the information and explanations given to us, during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence reporting under clause (xv) of Paragraph 3 of the Order is not applicable to the Company.

14. According to the information and explanation given to us and based on our examination of the books and records of the Company:

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934;

(b) The Company has not conducted any non-banking financial or housing finance activities during the year;

(c) The Company is not a Core Investment Company (hereinafter referred to as "CIC") as defined in the Core Investment Companies (Directions), 2016, as amended from time to time, issued by the Reserve Bank of India and hence, reporting under paragraph 3(xvi)(c) of the Order is not applicable; and

(d) In our opinion and based on the representation received from the management, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly, reporting under paragraph 3(xvi)(d) of the Order is not applicable.

15. Based on the examination of the books of accounts, we report that the Company has not incurred cash losses in the current financial year covered under our audit or in the immediately preceding financial year.

16. There has not been resignation of the statutory auditors during the year, there were no issues, objections or concerns raised by the outgoing auditors.

17. According to the information and explanations given to us and based on the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future



viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

18. According to the information and explanations provided to us, the Company does not have any unspent amounts towards Corporate Social responsibility in respect of any ongoing or other than ongoing project at the end of the financial year. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the company.

19. The reporting under clause 3 (xxi) of the Order is not applicable in respect of the audit of Standalone financial statements of the Company. Accordingly, no comment has been included in respect of the said clause under this report.

For **Kumar Vivek & Associates**
Chartered Accountants

(Anubhav Kr. Singh)
Partner
M.No.: 436587

KUMAR VIVEK & ASSOCIATES
PATNA
CHARTERED ACCOUNTANTS

Place: Patna
Date: 03.09.2025

Kumar Vivek & Associates

Chartered Accountants

201, Maa Shyameshwari Apartment, Pandoi Kothi,
Boring Road, Patna-800001 (Bihar)
Email: singhanubhav86@gmail.com/8083132354

Annexure - B to the Auditors' Report (Point 6(d) of e-Auditor's report)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") (Referred to in paragraph 2(f) under "Report on other Legal and Regulatory Requirements" Section of our report of even date)

We have audited the internal financial controls over financial reporting of **M/s Sai Archana Infracon Private Limited** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the company has, in all material respect, adequate internal financial control with reference to financial statement and such internal financial controls were operating effectively as at 31st March 2025 based on the internal financial control with reference to financial statement criteria established by the company considering the essential components of internal control stated in the Guidance Notes on Audit of Internal financial Controls Over Financial Reporting issued by The Institute of Chartered Accountant of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate



internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

(i)pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(ii)provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

For Kumar Vivek & Associates
Chartered Accountants

(Anubhav Kr Singh)
Partner

KUMAR VIVEK & ASSOCIATES * PATNA * CHARTERED ACCOUNTANTS

Place: Patna
Date : 03.09.2025

Kumar Vivek & Associates
Chartered Accountants

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

FORM NO. 3CA
[See rule 6G (1) (B)]

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

1. We have examined the Balance Sheet as on 31.03.2025, and the Profit and Loss Account for the period beginning from 31.08.2024 to ending on 31.03.2025, attached herewith, of M/s Sai Archana Infracon Private Limited, Janipur Thana Road, Janipur Shivani, Near Patna AIIMS, Patna-801505 (Bihar) PAN : AAYCS6169D.

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

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

(b) Subject to above, -

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

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

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

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2025 ;and

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

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

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

For Kumar Vivek & Associates.
Chartered Accountants

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

KUMAR VIVEK & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

Place: Patna
Date: 03.09.2025

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

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

PART - A

1.	Name of the assessee	**M/s SAI ARCHANA INFRACON PRIVATE LIMITED**
2.	Address	Janipur Thana Road, Shivani Place, Near Patna AIIMS, Janipur Road, Patna-801505 (Bihar)
3.	Permanent Account Number	**AAYCS6169D**
4.	Whether the Assessee is liable to pay indirect tax like excise duty, service tax, GST, sales tax, customs duty etc. If yes, please furnish the registration number or any other identification number allotted for the same	**Firm registered under the GST and GSTN is 10AAYCS6169D1Z3.**
5.	Status	**Individual**
6.	Previous year ended	01.04.2024 to 31.03.2025
7.	Assessment year	**2025-2026**
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted.	**U/s 44AB**

PART - B

9.(a)	If firm or Association of Persons, indicate names of partners/members and their, profit sharing ratios.	No Change
(b)	If there is any change in the partners / members or their profit sharing ratios, Since the last date of preceding year, the particulars of such change.	No Change
10.(a)	Nature of business or profession. [If more than one business or profession is carried on during the previous year nature of every business or profession]	Building Construction Development.
(b)	If there is any change in the nature of business or profession, the particulars of such change.	Certified to No Change.
11.(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Not Prescribed
(b)	Books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location)	Cash Book, Ledger, Journal, Stock Register etc. in Computer generated System and kept at Janipur Thana Road, Shivani Place, Near Patna AIIMS, Janipur Road, Patna-801505 (Bihar).
(c)	List of books of account examined.	Cash Book, Ledger, and Journal etc. and verified on

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		Computer only.			
12.	Whether the profit and loss account includes any Profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB or any other relevant section.)	Not Included			
13.(a)	Method of accounting employed in the previous year.	Mercantile Basis.			
(b)	Whether there has been any change in the method of accounting employed *vis-a-vis* the method employed in the immediately preceding previous year.	No Change (As Certified)			
(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No Deviation			
14. (a)	Method of valuation of closing stock employed in the previous year.	At Cost. (Invoiced Cost)			
(b)	In the case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish.	Sl.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
		01	N.A	N.A	N.A
15.	Give the following particulars of the capital assets converted into stock in trade.	No Capital Asset Converted in to Stock in Trade			
a.	Description of Capital assets				
b.	Date of acquisition				
c.	Cost of acquisition				
d.	Amount at which the asset converted into stock-in-trade.	Nil			
16.	Amounts not credited to the profit and loss Account, being, -	Nil			
(a).	The items falling within the scope section 28;	Nil			
(b).	The performa credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax valued added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil			
(c).	Escalation claims accepted during the previous year;	Nil			
(d).	Any other item of income;	Nil			
(e)	Capital receipt, if any.	Nil			
17.	Where any land of building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish.	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	
		N.A	N.A	N.A	
18.	Particulars of depreciation allowable as per				

KUMAR VIVEK & ASSOCIATES CHARTERED ACCOUNTANTS

	the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :--	
(a).	Description of asset/block of assets.	
(b).	Rate of depreciation.	
(c).	Actual cost of written down value, as the case may be.	
(d).	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of--	**As per Balance Sheet Note No. 01 of Annexure A Enclosed .**
i)	Modified Value Added Tax credit claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	**Nat Applicable**
ii)	Change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
(e)	Depreciation allowable.	
(f)	Written down value at the end of the year.	
19.	Amounts admissible under Section **32AD,** 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35CCA, 35CCB, 35D, 35E :-	Nil
a.	**32AD**	Rs.0.00
b.	33AB	
c.	33ABA	
d.	33AC (Wherever applicable)	
e.	35	
f.	35ABB	
g.	35AC	
h.	35CCA	
i.	35CCB	
j.	35D	
k.	35DD	
l.	35DDA	
m.	35E	
20(a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	Bonus **(if any)** included in Salary A/c, as explained, these are within the norms of the statue.
(b)	Any sum received from employees for various funds as referred to in section 36(1)(va):	Nil
21.	Amounts debited to the profit and loss account, being :-	
	Expenditure of capital nature;	Nil (Reportedly- Nil)
	Expenditure of personal nature;	Nil Please Note No. 2 of Annexure enclosed.
	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil
	Expenditure incurred at clubs, --	Nil
	As entrance fees and subscriptions.	Nil
	As cost for club services and facilities used;	Nil
	Expenditure by way of penalty or fine for	Upon test check no such entry found, further the

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

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	Disallowance/deemed income under section 40A(3)	Nil
21 (A)	On the basis of examination of Books of Accounts and other relevant records/Evidence, whether the expenditure covered under section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, .if not, please furnish the details	**Note No. 06 of Annexure A Enclosed.**
	Serial Number	
	Date of Payment	
	Nature of Payment	
	Amount	
	Name & PAN of the Payee if available	
21 (B)	On the basis of examination of Books of Accounts and other relevant records/Evidence, whether the payment referred to in section 40A(3) read with Rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, .if not, please furnish the details of amounts deemed to be the profits and gains of Business or profession under section 40A(3).	**Note No. 06 of Annexure A Enclosed.**
	Serial Number	
	Date of Payment	
	Nature of Payment	
	Amount	
	Name & PAN of the Payee if available	
21 (c)	Provision for payment of gratuity not allowable under section 40A(7);	Nil
	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
	Particulars of any liability of a contingent nature.	Nil
	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income,	Nil
	Amount inadmissible under the proviso to section 36(1)(iii).;	
	whether a certificate has been obtained from the assessee regarding payments relating to any expenditure covered under section 40A(3) that the payments were made by account payee cheques drawn on a bank or account payee bank draft, as the case may be, [Yes/No]	Yes
	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act'2006	Nil
	Particulars of payments made to persons specified under section 40A(2)(b).	Nil
	Amounts deemed to be profits and gains under section **32AD,** 33AB or 33ABA or 33AC.	Nil



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

29B	**Details of amount chargeable u/s 56(2)(x) as "income from other Sources" Yes/No, if yes, please furnish nature of income and amount thereof.**	Not Applicable	
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	**Nil**	
30A	**Details of Primary Adjustment to Transfer Price U/s 92CE (1)**		
b)	**If yes, please furnish the following details:-**		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Not Applicable	
	(ii) Amount (in Rs.) of primary adjustment:	Not Applicable	
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE? (Yes/No)	Not Applicable	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	Not Applicable	
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:	Not Applicable	
30B	**Details of Interest Expenditure incurred exceeding one Crore rupees as referred u/s 94(B)(1). (Yes/No)**	Not Applicable	
b)	If yes, please furnish the following details:-		
	(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:		
	(ii) Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.):		
	(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above:		
	(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:	**A/Y**	**Amount (Rs.) 0.00**
	(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:	**A/Y:**	**Amount (Rs.)0.00**

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

	provisional act.	
(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	Para 04 of Annexure –"A" attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Nature of transaction;	
	(iii) Amount of receipt (in Rs.);	
	(iv) Date of receipt;	
(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	Para 04 of Annexure –"A" attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payer;	
	(ii) Amount of receipt (in Rs.);	
(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-	Para 04 of Annexure –"A" attached
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	
	(ii) Nature of transaction;	
	(iii) Amount of payment (in Rs.);	
	iv) Date of payment;	



(bd)	**Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-**	**Para 04 of Annexure –"A" attached**
	(i) Name, address and Permanent Account Number (if available with the assessee) of the payee;	**Para 04 of Annexure –"A" attached**
	(ii) Amount of payment (in Rs.);	**Para 04 of Annexure –"A" attached**
32(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	Nil

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

(b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.;	No As Explained.
(c)	Incurred any Speculation Loss referred to in section 73 during the year if yes please furnish the details of the same	Nil
(d)	Incurred any Speculation Loss referred to in section 73Ain respect of any specified business during the year if yes please furnish the details of the same	Nil
(e)	In case of Company, deemed to carry any speculation business referred to in section 73A in respect of any specified business during the year if yes please furnish the details of the loss during the year	Nil
33.	Section-wise details of deductions, if any, Admissible under Chapter VIA.	Nil
34	Whether the assessee has complied with the provisions of Chapter XVII-B or Chapter XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government. [Yes/No]	TDS wherever applicable were not made by the assessee.



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

A.	Raw Materials:	
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Consumption during the previous year	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*Shortage/excess, if any.	
B.	Finished products/By-products :	Nil
(i)	Opening stock;	
(ii)	Purchases during the previous year;	
(iii)	Quantity manufactured during the previous year;	
(iv)	Sales during the previous year;	
(v)	Closing stock;	
(vi)	Shortage/excess, if any.	
	(*Information may be given to the extent available.)	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form: -	Nil
(a)	Total amount of distributed profits;	
(b)	Total tax paid thereon;	
(c)	Dates of payment with amounts.	
36A.	**(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? (Yes/No)**	No
	(b) If yes, please furnish the following details:-	
	(i) Amount received (in Rs.):	No
	(ii) Date of receipt:";	No
37.	Whether any cost audit was carried out, if yes, enclose a copy of the report of such audit [See section 139(9)].	No such
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, enclose a copy of the report of such audit.	No such



39.	Whether any audit was conducted under the section 72A of Finance Act 1994 if yes, furnish details of disagreement/disqualification on any matter as may be identified by the Auditor	No such	
40.	Accounting ratios with calculations as follows: -	**31.03.2025**	31.03.2024
(a)	Turn Over of the Assessee	**Rs.44241200.00**	Rs.38204199.00
(b)	Gross profit/Turnover;	**4.14%**	1.76%
(c)	Net profit/Turnover;	**2.85%**	0.14%
(d)	Stock-in-trade/Turnover;	**16.62%**	100.00%
(e)	Material consumed/Finished goods produced.	N.A.	
41	Furnish the details of Demand raised or Refund Issued during the Previous Year under any Tax Laws other than the Income Tax Act'1961 and Wealth Tax Act'1957 along with details of relevant proceedings	Information to this effect not made available by the Assessee, however is registered dealer under the Bihar Value Added Tax.	
42.	(a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B? (Yes/No)		
	(b) If yes, please furnish:		
	Income-tax Department Reporting Entity Identification Number	N.A.	
	Type of Form	N.A.	
	Due date for furnishing	N.A.	
	Date of furnishing, if furnished	N.A.	
	Whether the Form contains information about all details/ transactions which are required to be reported. If not, please furnish list of the details/ transactions which are not reported.	N.A.	
43.	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 (Yes/No)	No	
	(b) if yes, please furnish the following details:		
	(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity		
	(ii) Name of parent entity		
	(iii) Name of alternate reporting entity (if applicable)		

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

For Kumar Vivek & Associates.
Chartered Accountants

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

Place: Patna
Date: 03.09.2025

For M/s Sai Archana Infracon Private Limited.

M. Director Director **Director**

Annexure – A

COMMENT OF AUDITORS on statement of particulars in Form No. 3CD annexed to and forming part of those of for the year ended 31st March'2025.

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

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

02. Item No. 21:

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

03. Item No.31 (a)

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

04. Item No.31 (b)

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

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

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

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

For Kumar Vivek & Associates.
Chartered Accountants

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

KUMAR VIVEK & ASSOCIATES PATNA CHARTERED ACCOUNTANTS

Place: Patna
Date: 03.09.2025

PAN: AAYCS6169D

CIN: U45203BR2016PTC033181

M/s Sai Archana Infracon Private Limited

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

Phone: 9386086716

Email: anilbsnlao@gmail.com

DIRECTORS' REPORT TO THE SHAREHOLDERS

Dear Members,

Your Directors take pleasure in presenting the 9th **Annual Report** together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2025.

01. FINANCIAL SUMMARY: *Rule 8A(g) of Companies (Account) Rules, 2014* (Point 23(e)(viii) of e-Director's report)

The Company's financial performance, for the financial year ended March 31,2025: **(Rs. In Lacs)**

Particulars	**Year ended March 31, 2025**	**Year ended March 31, 2024**
Revenue from Operations	**442.41**	0.00
Profit Before Tax	**15.15**	0.55
Less: Current Tax	3.94	0.14
Deferred Tax	0.00	0.00
Income Tax earlier years	0.00	0.00
Profit For the Year	**11.21**	0.41
Add: Balance in Profit and Loss Account	1.15	0.74
Closing Balance	**12.36**	**1.15**

02. **STATE OF AFFAIRS / HIGHLIGHTS:** *Rule 8A(f) of Companies (Account) Rules, 2014* (Point 11 of e-Director's report) (Point 23(e) (viii) of e-Director's report)

(a) There has been no change in the business of the Company during the financial year ended March 31, 2025.

03. WEB LINK OF ANNUAL RETURN, IF ANY: *Rule 8A (a) of Companies (Account) Rules, 2014* (Point 1 of e-Director's report)

The Company doesn't have a website. Therefore, there is no need for publication of the Annual return.

04. MEETINGS OF BOARD OF DIRECTORS: *Rule 8A (b) of Companies (Account) Rules, 2014* (Point 2 of e-Director's report) 6 (Six) Board Meetings were held during the Financial Year ended March 31, 2025, in compliance with the provisions of Section 173. Details are given as follows:

		Attendance	
Date of meeting (DD/MM/YYYY)	**Total Number of directors as on the date of meeting**	**Number of directors attended**	**% of attendance**

30.04.2024	3	3	100%
30.06.2024	3	3	100%
31.07.2024 (BOD & AGM)	3	3	100%
30.09.2024	3	3	100%
30.12.2024	3	3	100%
31.03.2025	3	3	100%

05. DETAILS IN RESPECT OF FRAUD: *Rule 8A(d) of Companies (Account) Rules, 2014* (Point 4 of e-Director's report)

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

06. BOARD'S COMMENT ON THE AUDITORS' REPORT: *Rule 8A(e) of Companies (Account) Rules, 2014* (Point 7 and 8 of e-Director's report)

"The Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their report on the financial statements for the financial year ended 31 March 2025. Therefore, no further explanation is required in this regard."

07. MATERIAL CHANGES AND COMMITMENTS: *Rule 8A(h) of Companies (Account) Rules, 2014* (Point 14 of e-Director's report)

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the company and the .material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this report, and their impact on the financial position of the company is not determinable.

08. CHANGE IN DIRECTORSHIP: *Rule 8A(i) of Companies (Account) Rules, 2014* (Point 23(e)(ix) of e-Director's report)

There has been no change in the constitution of the board during the financial year. The structure of the board remains the same.

09. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS: Rule 8A (j) of Companies (Account) Rules, 2014 (Point 23(g) of e-Director's report)

No significant and material order has been passed by the regulators, courts, or tribunals impacting the going concern status or the company's operations in the future.

10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES: *As per section 188*

All related party transactions that were entered into during the financial year ended March 31, 2025,

were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are no materially significant related party transactions during the financial year made by the Company, **thus, disclosure in Form AOC-2 is not required**. However, the disclosure of transactions with related parties for the financial year is given in Note no **NA** to the Balance Sheet i.e. as per Accounting Standard -18.

11. **COMPLIANCE WITH SECRETARIAL STANDARD:** *As per SS 1*

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

12. **PARTICULARS OF LOANS AND INVESTMENT:** *As per Section 186* (Point 9 & 10 of e-Director's report)

The Company has not made any investments except in ordinary course of its business i.e. in listed securities, given guarantees, and provided securities during the financial year under review. Therefore, there is no need to do any compliance under Section 186 of the Companies Act, 2013.Therefore, company has complied with the provisions of Section 186 of the Companies Act, 2013 and details of the same has given in the **notes NA** to the Financial Statements.

13. **AUDITOR:** *As per Section 139*

Statutory Auditors (Existing Auditor) As per the provisions of Sections 139 and 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its **3rd** Annual General Meeting (AGM) held on **30.09.2025** approved the appointment of **M/s. Kumar Vivek & Associates, Chartered Accountants (FRN: 029749N)** as Statutory Auditor for a period of 5 years commencing from the conclusion in this AGM till the conclusion of the next AGM to be held in the year.

Statutory Auditors (Appointment)

Auditors of the Company **M/s. Kumar Vivek & Associates, Chartered Accountants (FRN: 029749N)** hold office until the conclusion of the ensuing Annual General Meeting and, being eligible, offer themselves for re-appointment until the conclusion of the AGM. Annual General Meeting of the company to be held in the year 2026.

As required under the provisions of Section 139(1) of the Companies Act, 2013, the company has received a written consent from **M/s. Kumar Vivek & Associates, Chartered Accountants (FRN: 029749N)** to their re-appointment and a certificate to the effect that their re- appointment, if made, would be in accordance with the new Act and the Rules framed thereunder and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

14. **DIRECTOR'S RESPONSIBILITY STATEMENT:** *Rule 8A(c) of Companies (Account) Rules, 2014* (Point 3 of e-Director's report)

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirements of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors **M/s. Kumar Vivek & Associates, Chartered Accountants (FRN: 029749N)**. The Directors further confirm that:

(a) In the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards, read with the requirements set out under Schedule III to the Act, have been followed, and there are no material departures from the same.

(b) The Directors have selected such accounting policies, applied them consistently, and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company for the financial year ended March 31, 2025.

(c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and preventing and detecting fraud and other irregularities.

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

(e) The Company being unlisted, sub-clause (e) of Section 134(3) of the Companies Act, 2013, pertaining to laying down internal financial controls, is not applicable to the Company.

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

15. **DEPOSITS:** *As per provisions of Section 73* (Point 23(f) of e-Director's report)

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year. However, the company has accepted loans from directors/ relatives of directors during the financial year, as mentioned below:

(Amount in INR)

Name of Unsecured Creditors (Directors and their Relatives/Associates etc)	**Loan taken during the year**	**Loan remaining at the end of the year i.e.31.03.2025**

16. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]: **As per** *provisions of POSH Act.* (Point 23(i) of e-Director's report)

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. No complaints were received and/or pending as at the end of the financial year.

The Company is committed to providing a safe and conducive work environment for all its employees.

ACKNOWLEDGMENT

Your directors place on records their appreciation of the contributions made by employees and consultants at all levels, who, with their competence, diligence, solidarity, co-operation, and support, have enabled the company to achieve the desired results.

The board of directors gratefully acknowledges the assistance and cooperation received from the central and state government departments, shareholders, and stakeholders.

For and on behalf of the Board of Directors
Sai Archana Infracon Private Limited

Sai Archana Infracon Private Limited

(Sunil Kumar) Director
Director **DIN: 06864749**

Place: Patna
Dated: 03.09.2025