M/S SIMANCHAL INFRATECH PVT.LTD.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
			Rs.	Rs.
A	**CONTINUING OPERATIONS**			
1	Revenue from operations (gross)	15	24,22,78,101.00	29,23,78,083.17
	Less: Excise Duty		-	-
	Revenue from operations (Net)		24,22,78,101.00	29,23,78,083.17
2	Other Income	16	71,743.48	79,27,537.22
3	**Total Revenue (1+2)**		**24,23,49,844.48**	**30,03,05,620.39**
4	**Expenses**			
	(a) Cost of materials consumed	17	12,83,95,226.52	17,97,31,583.21
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	11,38,82,812.48	8,76,79,192.03
	(c) Employee benefits expenses	19	2,92,84,263.00	2,14,60,606.04
	(d) Finance costs	20	37,61,349.22	7,40,579.11
	(e) Depreciation and amortisation expenses		25,79,261.00	16,13,788.00
	(f) Other expenses	21	3,55,66,502.50	2,91,55,812.86
	Total Expenses		**31,34,69,414.72**	**32,03,81,561.25**
5	**Profit / (Loss) before tax (3 - 4)**		**(7,11,19,570.24)**	**(2,00,75,940.86)**
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)**		**(7,11,19,570.24)**	**(2,00,75,940.86)**
	Earning per equity share:			
	(1) Basic		**(161.64)**	**(45.63)**
	(2) Diluted		**(161.64)**	**(45.63)**

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 CHARTERED ACCOUNTANTS M. No. 304639 Purnia

Proprietor
(Rajeev Kumar Ranjan)
Place:Purnia
Date:- 05/09/2025
UDIN: 25304639BMLKWI3192

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Simanchal Infratech Pvt. Ltd. Managing Director

Simanchal Infratech Pvt. Ltd. संगीता कुमारी Director

Managing Director
Sanjeev Mishra
DIN :7592590

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, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Sale of Land	2,71,60,000.00	2,34,00,000.00
Sale of Products		
Sales of Service		26,89,78,083.17
Sales	21,51,18,101.00	-
Total - Sale	**24,22,78,101.00**	**29,23,78,083.17**

Note 16 OTHER INCOME

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Cheque dishonour.Charges		
Excess Input GST		
Damage Claimed		
Discount Received	1,978.00	
Unit Cancellation Charges	1,000.00	48,011.00
Interest received	68,654.00	18,878.00
Miscellenous Receipts	111.48	78,60,113.44
Interest on Income Tax Refund		534.78
Total	**71,743.48**	**79,27,537.22**

Note 17 COST OF MATERIALS CONSUMED

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Opening stock		
Add: Purchases		
Purchase	8,21,67,996.16	9,51,68,485.21
Less: Purchase Return		
Less : Material used for project		
Add: Direct Expenses	4,62,27,230.36	8,45,63,098.00
Add: Labour Charges		
Less: Closing stock		
Cost of material consumed	**12,83,95,226.52**	**17,97,31,583.21**

Note 18 CHANGE IN INVETORIES

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods		
Capital Work In Progress	17,61,50,446.31	25,32,97,743.23
	17,61,50,446.31	**25,32,97,743.23**
Add : Capital work in progress used during	19,10,30,109.40	15,94,08,032.44
Inventories at the beginning of the year:		
Finished goods		
Capital Work-in-progress	25,32,97,743.23	32,50,26,583.64
Net (increase) / decrease	**11,38,82,812.48**	**8,76,79,192.03**

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Salaries and Wages	2,39,84,901.00	1,82,52,061.72
Incentive	52,99,362.00	32,08,544.32
EPFO		
Staff Welfare Expenses		
Health Insurance		
Total	**2,92,84,263.00**	**2,14,60,606.04**

Note 20 FINANCE COST

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Bank Charges	1,49,417.22	98,056.25
Bank Interest (Car Loan)	23,75,656.00	6,42,522.86
Interest	12,36,276.00	
Total	**37,61,349.22**	**7,40,579.11**

Note 21 OTHER EXPENSES

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Advertisement Expenses	59,18,633.89	57,34,457.86
Printing & Stationery	3,27,000.00	3,25,000.00
Round off	(166.33)	7.21
Legal & Professional Charges	1,46,752.61	4,45,982.92
Assured Return	39,74,782.00	30,71,819.00
ROC Fees	-	-
Rent, Rates & Taxes	2,25,000.00	1,63,400.00
Repairs & Maintainance Charges	8,62,449.90	4,73,142.00
Audit Fees	-	90,000.00
Telephone & Internet Expenses	1,86,092.87	1,55,794.00
Electricity & Fuel Expenses	91,47,736.00	54,66,341.00
Travelling & Conveyance Exps.	1,43,798.00	7,92,942.00
Office Exps.	1,01,000.00	95,000.00
Business Promotion Exps.	15,15,961.02	-
Misc. Exps.	-	2,88,886.89
Municipal Corporation Fee	4,09,505.00	3,44,926.00
Postage & Courier	-	-
Hoarding Rent	-	17,10,693.00
Social welfare Expenses	19,85,093.00	10,00,000.00
Security Expenses	42,82,104.64	25,73,320.00
Carraige Inward	1,21,528.02	11,71,300.00
Interest & Late fees	71,992.00	57,594.00
Statutory Expenses		5,45,170.98
Labour Charges	-	2,00,000.00
Soil Filing	24,71,550.00	-
Cultural and talent program expenses	22,03,000.00	39,60,000.00
Entertaiment and Amusment Exp.	-	2,13,000.00
Soil Testing exp	-	2,03,436.00
Membership fee	11,800.00	23,600.00
Site Expenses	12,800.00	50,000.00
Architect Fee	14,44,000.00	-
Insurance and EMIs	4,089.88	
Total (A)	**3,55,66,502.50**	**2,91,55,812.86**

In terms of our report attached.

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

Proprietor
(Rajeev Kumar Ranjan)

For and on behalf of the Board of Directors

Simanchal Infratech Pvt. Ltd.
Managing Director

Simanchal Infratech Pvt. Ltd.
संगीता कुमारी
Director

Managing Director
Sanjeev Mishra
DIN :07592590

Director
Sangeeta Kumari
DIN :08359341

Place : Purnia
Date:- 05/09/2025
UDIN : 25304639BMLKWI3192