M/S SIMANCHAL INFRATECH PVT.LTD.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	For the year ended 31st March, 2022 Rs.	For the year ended 31st March, 2021 Rs.
A CONTINUING OPERATIONS			
1 Revenue from operations (gross)	15	132,750,706.10	109,186,526.85
Less: Excise Duty		-	-
Revenue from operations (Net)		**132,750,706.10**	**109,186,526.85**
2 Other Income	16	5,335,595.03	11,226,686.67
3 Total Revenue (1+2)		**138,086,301.13**	**120,413,213.52**
4 Expenses			
(a) Cost of materials consumed	17	10,315,638.84	87,781,735.29
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	122,435,067.26	20,589,790.81
(c) Employee benefits expenses	19	10,671,254.55	9,956,517.00
(d) Finance costs	20	59,948.39	128,264.76
(e) Depreciation and amortisation expenses		1,130,352.00	1,194,536.00
(f) Other expenses	21	21,214,049.26	23,029,186.30
Total Expenses		**165,826,310.30**	**142,680,030.16**
5 Profit / (Loss) before tax (3 - 4)		**(27,740,009.17)**	**(22,266,816.64)**
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)		**(27,740,009.17)**	**(22,266,816.64)**
Earning per equity share:			
(1) Basic		**(63.05)**	**(50.61)**
(2) Diluted		**(63.05)**	**(50.61)**

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 ACCOUNTANTS

Proprietor
(Rajeev Kumar Ranjan)

Place:Purnia
Date:- 02/09/2022

Managing Director
Sanjeev Mishra
DIN :7592590

Director
Sangeeta Kumari
DIN:8359341

Simanchal Infratech Pvt. Ltd.

Managing Director

SIMANCHAL INFRATECH PVT. LTD.

Director

NOTES FORMING PARTS OF PROFIT AND LOSS ACCOUNT

Note 15 REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Rs.	Rs.
Sale of Land	3,202,000.00	815,000.00
Sale of Products	-	-
Sales of Service	129,548,706.10	108,371,526.85
Total - Sale	**132,750,706.10**	**109,186,526.85**

Note 16 OTHER INCOME

Particulars	For the year ended 31st March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Cheque dishonour.Charges		
Excess Input GST		
Damage Claimed		
Discount Received	1,609.00	50,268.36
Unit Cancellation Charges	2,377,439.84	1,644,308.00
Miscellenous Receipts	2,955,476.19	9,532,110.31
Interest on Income Tax Refund	1,070.00	-
Total	**5,335,595.03**	**11,226,686.67**

Note 17 COST OF MATERIALS CONSUMED

Particulars	For the year ended 31st March, 2022	For the year ended 31 March, 2021
	Rs.	Rs.
Opening stock	14,080,075.78	-
Add: Purchases		-
Purchase	195,668,432.09	101,861,811.07
Less: Purchase Return		
Less : Material used for project	199,432,869.03	
Less: Closing stock	-	14,080,075.78
Cost of material consumed	**10,315,638.84**	**87,781,735.29**

M. No. 304639

Note 18 CHANGE IN INVETORIES

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods	-	-
Capital Work In Progress	354,182,291.66	211,157,433.59
	354,182,291.66	**211,157,433.59**
Inventories at the beginning of the year:		
Finished goods		-
Capital Work-in-progress	231,747,224.40	231,747,224.40
		-
Net (increase) / decrease	**122,435,067.26**	**20,589,790.81**

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Rs.	Rs.
Salaries and Incentives	8,563,546.00	8,194,156.00
Incentive	1,240,000.00	1,717,200.00
EPFO	719,272.00	
Staff Welfare Expenses	-	45,161.00
Health Insurance	148,436.55	
Total	**10,671,254.55**	**9,956,517.00**

Note 20 FINANCE COST

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Rs.	Rs.
Bank Charges	59,948.39	75,267.76
Bank Interest (Car Loan)	-	52,997.00
Total	**59,948.39**	**128,264.76**

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

Note 21 OTHER EXPENSES

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Rs.	Rs.
Advertisement Expenses	5,157,948.86	3,786,346.64
Printing & Stationery	476,973.00	980,100.00
Round off	0.69	(2.11)
Legal & Professional Charges	283,000.00	2,407,802.00
Assured Return	3,881,077.00	4,367,154.00
ROC Fees	-	9,200.00
Rent, Rates & Taxes	144,000.00	208,500.00
Repairs & Maintainance Charges	734,875.75	559,459.00
Audit Fees	-	75,000.00
Telephone & Internet Expenses	167,911.36	103,229.00
Electricity & Fuel Expenses	3,070,994.00	1,628,154.00
Travelling & Conveyance Exps.	193,000.00	179,200.00
Office Exps.	73,623.88	538,092.00
Business Promotion Exps.	318,000.00	1,671,000.00
Misc. Exps.	260,000.00	217,885.00
Municipal Corporation Fee	130,909.00	1,097,659.00
Postage & Courier	47.00	-
Hoarding Rent	-	200,000.00
Social welfare Expenses	2,916,800.00	813,005.00
Security Expenses	2,539,927.00	1,367,612.80
Carraige Inward	433,219.72	14,381.00
Interest & Late fees	21,187.00	23,828.77
Statutory Expenses	359,555.00	2,366,334.20
Labour Charges	-	67,465.00
Soil Filing	-	200,000.00
Commission	-	121,000.00
Donations	51,000.00	-
Digital Marketing Expenses	-	26,781.00
Total (A)	21,214,049.26	23,029,186.30

In terms of our report attached.

For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-[illegible]
M No-304639

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

Proprietor
(Rajeev Kumar Ranjan)

Place : Purnia
Date:- 02/09/2022

For and on behalf of the Board of Directors

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

Simanchal Infratech Pvt. Ltd.

Managing Director

[illegible] PVT. LTD.

संगीता कुमारी

Director

ANNEXURE - D

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.

No.	Block of Assets	Particulars	Rate of Dep.	WDV as on 01.04.2021	Additions during the year: More than 180 days	Additions during the year: Less than 180 days	Deductions during the year	Total Amount	Depreciation Allowable	WDV as on 01.04.2022
1	PLANT & MACHINERY	AIR CONDITIONER	15%	403,247.83	70,350.00	677,966.00	-	1,151,563.83	121,887.12	1,029,676.71
		STABLIZER	15%	31,672.21	-	-	-	31,672.21	4,750.83	26,921.38
		INVERTER	15%	52,766.63	-	-	-	52,766.63	7,914.99	44,851.64
		OFFICE EQUIPMENTS	15%	49,891.66	-	-	-	49,891.66	7,483.75	42,407.91
		PRINTER	15%	5,442.96	-	-	-	5,442.96	816.44	4,626.52
		EICHER D.G.323ES	15%	658,342.00	-	-	-	658,342.00	98,751.30	559,590.70
		EICHER D.G.323ES	15%	1,111.58	-	-	-	1,111.58	166.74	944.84
		D.G.528224101562	15%	533,050.85	-	-	-	533,050.85	79,957.63	453,093.22
		Diesol Generator set	15%	270,127.12	-			270,127.12	40,519.07	229,608.05
2	MOTOR CAR	VEHICLES	15%	680,841.62	-	-	-	680,841.62	102,126.24	578,715.38
4	TEMPRORY STRUCTURE	SITE BUILDING IMPROVEMENT	100%	-	-	-	-	-	-	-
4	FURNITURE & FIXTURES	FURNITURES	10%	987,436.52	-	-	-	987,436.52	98,743.65	888,692.87
		ELECTRICAL FITTINGS	10%	110,321.90	-	-	-	110,321.90	11,032.19	99,289.71
6	COMPUTER	DESKTOP	40%	44,415.20	-	-	-	44,415.20	17,766.08	26,649.12
		LAPTOP	40%	2,999.85	-	-	-	2,999.85	1,199.94	1,799.91
		CCTV	40%	5,576.03		-	-	5,576.03	2,230.41	3,345.62
		Tally Software	40%	972.00	-	-	-	972.00	388.80	583.20
7	Immovable Assets	Land	0%	53,291,418.00	8,385,800.00	3,301,550.00	-	64,978,768.00	-	64,978,768.00
		Flat	0%	6,500,000.00	-	-		6,500,000.00	-	6,500,000.00
		Current Year Total		63,629,633.96	8,456,150.00	3,979,516.00		76,065,299.96	595,735.19	75,469,564.77

As per our report of even date attached
For, R.K. Ranjan & Associates
Chartered Accountants
Firm Reg. No-026012C

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

Rajeev Kumar Ranjan
Partner
M No-304639
Place:Purnia
Date: 30th Sep 2021

Rajeev Kumar Ranjan
Partner
M No-304639
Place:Purnia
Date:02nd Sep 2022

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