# M/S SIMANCHAL INFRATECH PVT.LTD.

## STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

| Particulars | Note No. | For the year ended 31st March, 2021 Rs. | For the year ended 31st March, 2020 Rs. |
|---|---|---|---|
| **A CONTINUING OPERATIONS** | | | |
| 1 Revenue from operations (gross) | 15 | 10,91,86,526.85 | 9,02,77,635.45 |
| Less: Excise Duty | | - | |
| Revenue from operations (Net) | | **10,91,86,526.85** | **9,02,77,635.45** |
| 2 Other Income | 16 | 1,12,26,686.67 | 1,19,838.00 |
| **3 Total Revenue (1+2)** | | **12,04,13,213.52** | **9,03,97,473.45** |
| **4 Expenses** | | | |
| (a) Cost of materials consumed | 17 | 8,77,81,735.29 | 72,13,586.02 |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 18 | 2,05,89,790.81 | 7,92,89,087.39 |
| (c) Employee benefits expenses | 19 | 99,56,517.00 | 85,53,813.00 |
| (d) Finance costs | 20 | 1,28,264.76 | 2,62,886.83 |
| (e) Depreciation and amortisation expenses | | 11,94,536.00 | 13,09,814.30 |
| (f) Other expenses | 21 | 2,30,29,186.30 | 1,72,74,580.79 |
| **Total Expenses** | | **14,26,80,030.16** | **11,39,03,768.33** |
| **5 Profit / (Loss) before tax (3 - 4)** | | **(2,22,66,816.64)** | **(2,35,06,294.88)** |
| **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)** | | **(2,22,66,816.64)** | **(2,35,06,294.88)** |
| **Earning per equity share:** | | | |
| **(1) Basic** | | **(50.61)** | **(53.42)** |
| **(2) Diluted** | | **(50.61)** | **(53.42)** |

**As per our report of even date attached**
**For, R.K. Ranjan & Associates**
Chartered Accountants
Firm Reg. No-026019C
M No-304639

Proprietor
(Rajeev Kumar Ranjan)
UDIN:-22304639AEAKRO2732
Place:Purnia
**Date:- 09th December 2021**

**Managing Director**
Sanjeev Mishra
DIN :7592590

Simanchal Infratech Pvt. Ltd.
**Managing Director**

**Director**
Sangeeta Kumari
DIN:8359341

Simanchal Infratech Pvt. Ltd.
Director

## NOTES FORMING PARTS OF PROFIT AND LOSS ACCOUNT

### Note 15 REVENUE FROM OPERATIONS

| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
|---|---|---|
| | Rs. | Rs. |
| Sale of Land | 8,15,000.00 | 19,78,000.00 |
| **Sale of Products** | - | **90,10,548.84** |
| Sales of Service | 10,83,71,526.85 | 7,92,89,086.61 |
| **Total - Sale** | **10,91,86,526.85** | **9,02,77,635.45** |

### Note 16 OTHER INCOME

| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
|---|---|---|
| | Rs. | Rs. |
| Cheque dishonour.Charges | | - |
| Excess Input GST | | - |
| Damage Claimed | | - |
| Discount Received | 50,268.36 | 1,030.00 |
| Unit Cancellation Charges | 16,44,308.00 | 1,18,800.00 |
| Miscellenous Receipts | 95,32,110.31 | 8.00 |
| **Total** | **1,12,26,686.67** | **1,19,838.00** |

### Note 17 COST OF MATERIALS CONSUMED

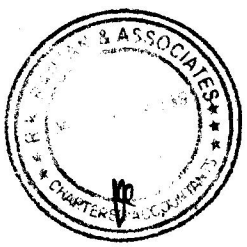
| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
|---|---|---|
| | Rs. | Rs. |
| Opening stock | - | - |
| **Add: Purchases** | | - |
| State | 10,18,61,811.07 | 72,13,586.02 |
| Less: Purchase Return | | - |
| Inter - state | | - |
| | | - |
| Less: Closing stock | 1,40,80,075.78 | - |
| **Cost of material consumed** | **8,77,81,735.29** | **72,13,586.02** |

R K RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

| Note 18 CHANGE IN INVETORIES | | |
|---|---|---|
| **Particulars** | **For the year ended 31 March, 2021** | **For the year ended 31 March, 2020** |
| | **Rs.** | **Rs.** |
| **Inventories at the end of the year:** | | |
| Finished goods | - | - |
| Capital Work In Progress | 23,17,47,224.40 | - |
| | **23,17,47,224.40** | - |
| **Inventories at the beginning of the year:** | | |
| Finished goods | | - |
| Capital Work-in-progress | 21,11,57,433.59 | 7,92,89,086.39 |
| | | - |
| **Net (increase) / decrease** | **2,05,89,790.81** | **7,92,89,086.39** |

| Note 19 EMPLOYEE BENEFIT EXPENSES | | |
|---|---|---|
| **Particulars** | **For the year ended 31 March, 2021** | **For the year ended 31 March, 2020** |
| | **Rs.** | **Rs.** |
| Salaries and Incentives | 81,94,156.00 | 81,47,233.00 |
| Incentive | 17,17,200.00 | 80,000.00 |
| Staff Welfare Expenses | 45,161.00 | |
| Commission | | 3,26,580.00 |
| **Total** | **99,56,517.00** | **85,53,813.00** |

| Note 20 FINANCE COST | | |
|---|---|---|
| **Particulars** | **For the year ended 31 March, 2021** | **For the year ended 31 March, 2020** |
| | **Rs.** | **Rs.** |
| Bank Charges | 75,267.76 | 1,95,092.83 |
| Bank Interest (Car Loan) | 52,997.00 | 67,794.00 |
| **Total** | **1,28,264.76** | **2,62,886.83** |



## Note 21 OTHER EXPENSES

| Particulars | For the year ended 31 March, 2021 | For the year ended 31 March, 2020 |
|---|---|---|
| | Rs. | Rs. |
| Advertisement Expenses | 37,86,346.64 | 42,81,999.36 |
| Printing & Stationery | 9,80,100.00 | 5,26,307.00 |
| Round off | (2.11) | 8.67 |
| Legal & Professional Charges | 24,07,802.00 | 96,776.00 |
| Assured Return | 43,67,154.00 | 27,26,355.00 |
| ROC Fees | 9,200.00 | 10,000.00 |
| Rent, Rates & Taxes | 2,08,500.00 | - |
| Repairs & Maintainance Charges | 5,59,459.00 | 6,62,506.00 |
| Audit Fees | 75,000.00 | 45,000.00 |
| Telephone & Internet Expenses | 1,03,229.00 | 1,37,581.00 |
| Electricity & Fuel Expenses | 16,28,154.00 | 20,12,385.00 |
| Travelling & Conveyance Exps. | 1,79,200.00 | 5,02,280.00 |
| Office Exps. | 5,38,092.00 | 2,47,806.00 |
| Business Promotion Exps. | 16,71,000.00 | 12,62,318.00 |
| Misc. Exps. | 2,17,885.00 | 6,44,319.00 |
| Municipal Corporation Fee | 10,97,659.00 | - |
| Postage & Courier | - | 1,282.00 |
| Hoarding Rent | 2,00,000.00 | - |
| Social welfare Expenses | 8,13,005.00 | 19,62,000.00 |
| Security Expenses | 13,67,612.80 | 10,43,330.76 |
| Carraige Inward | 14,381.00 | 52,413.00 |
| Interest & Late fees | 23,828.77 | 62,100.00 |
| Statutory Expenses | 23,66,334.20 | 4,47,627.00 |
| Labour Charges | 67,465.00 | 2,28,732.00 |
| Soil Filing | 2,00,000.00 | 1,86,455.00 |
| Commission | 1,21,000.00 | 1,35,000.00 |
| Digital Marketing Expenses | 26,781.00 | - |
| **Total (A)** | **2,30,29,186.30** | **1,72,74,580.79** |

In terms of our report attached.

**For, R.K. Ranjan & Associates**
Chartered Accountants
Firm Reg. No-026[illegible]
M No-304639

Proprietor
(Rajeev Kumar Ranjan)

UDIN:-22304639AEAKRO2732
Place : Purnia
Date:- 09th December 2021

**For and on behalf of the Board of Directors**

**Managing Director**
Sanjeev Mishra
DIN :07592590

**Director**
Sangeeta Kumari
DIN :08359341

Simanchal Infratech Pvt. Ltd.
Managing Director

Simanchal Infratech Pvt. Ltd.
संगीता कुमारी
Director