

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

**Assessment Year
2020-21**

PAN	AAECP1548H		
Name	MORIAS INFRASTRUCTURE PRIVATE LIMITED		
Address	511, 5TH FLOOR, PS IXL BUILDING BLOCK A, KOLKATA PARGANAS NORTH, RAJARHAT, KOLKATA, WEST BENGAL, 700104		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	330911851310321
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		9162350
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2382214
	Interest and Fee Payable	5	20815
	Total tax, interest and Fee payable	6	2403029
	Taxes Paid	7	2403030
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-03-2021 20:02:06 from IP address 103.117.202.157 and verified by

ANU PRABHA

having PAN ACCPA6086G on 31-03-2021 20:02:06 from IP address 103.117.202.157 using

Digital Signature Certificate (DSC).

DSC details: 17401696CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

MORIAS INFRASTRUCTURE PVT LTD.

Address: PUSTAK BHAWAN COMPLEX, COURT ROAD,
RANCHI, JHARKHAND

Date of incorporation 14-02-07 Status Company
Permanent Account No. AAACP1548H Previous Year 31-03-2020
Ward/Circle/Range Assessment Year 2020-21

COMPUTATION OF TOTAL INCOME

<u>Particulars</u>	<u>Amount (Rs.)</u>	
Income From Business & Profession		
Profit as per Profit and Loss Account		4,766,723.37
Less: Income chargeable to Other heads		
Income from House property		22,500.00
		4,744,223.37
Adjustments:-		
1. Depreciation		
As per Companies Act, 2013	2,251,760.00	
As Per Income Tax Act, 1961	1,932,536.00	319,224.00
2. Expenditure Disallowed		
Expenditure disallowed U/s 40(a)(ia)		41,250.00
Deemed income U/s 43CA		
Sankalp Apartment (10 Flats)		
Value as per Circle Rate	33,163,655.00	
Actual Registry Value	29,121,750.00	4,041,905.00
		4,402,379.00
Business Income		9,146,602
Income From House Property		
Rental income shree Gupta Complex-Dhanbad (Tenent:- Vinit Kumar @ 7500 P.M)		22,500.00
Less: Standard Deduction U/s 24 @ 30%		6,750.00
		15,750.00
Gross Total Income		9,162,352.00

Calculation of Income Tax on above

Income Tax on above income		2,290,588.00
		-
		2,290,588.00
Add: Surcharge@ 7%		-
Tax and Surcharge Payable		2,290,588.00
Add: Health & Education Cess @ 4%		91,623.52
		2,382,211.52
Less: TDS	822,040.00	
TCS	10,840.00	
		832,880.00
	Gross Tax Payable	1,549,331.52

Less: Advance Tax paid

<u>Date</u>	<u>BSR</u>	<u>Challan No.</u>	<u>Amount</u>	
13.06.2019	6910333	15343	300,000.00	
13.09.2019	6910333	17217	300,000.00	
13.12.2019	6910333	21684	500,000.00	
13.03.2020	6910333	31673	300,000.00	1,400,000.00
				149,331.52

Add: Interest U/S

234A	2,987.00	-
234B	17,920.00	
234C	6,269.00	
234F	10,000.00	37,176.00

Net Tax and Interest Payable**186,508.00**

Independent Auditor's Report

To the Members of **Morias Infrastructure Private Limited**

Report on the Audit of (Standalone) Financial Statements

Opinion

We have audited the accompanying (Standalone) financial statements of **Morias Infrastructure Private Limited** ("the Company") which comprises the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to (Standalone) financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the (Standalone) financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by 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 as at March 31, 2020 and Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the (Standalone) 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 Accounts of India (ICAI) together with the ethical requirements that are relevant to our audit of the (Standalone) financial statements under the provisions of the Companies Act, 2013 and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We

PATNA:
207, Sumati Place, Opp-Alankar Place
Boring Road, Patna – 800001
Tel : 0612-2520704, 2520717
Cell : 9334-109405
Email ID: sscopat@gmail.com

DELHI:
43, Amrit Nagar, South Extn. Part-1
New Delhi – 110 003
Tel : 011-24656564
Cell : 9350-808993
Email ID: s@sannigrahi.com

RANCHI:
305, Shrilok Complex
Hazaribagh Road, Ranchi – 834001
Tel : 0651-2213953
Cell : 9334-716612
Email ID: sscoranchi@gmail.com



The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these (Standalone) financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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 (Standalone) financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the (Standalone) 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 and board of directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

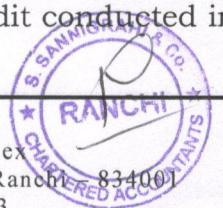
Auditor's Responsibility for the Audit of the (Standalone) Financial Statements

Our objectives are to obtain reasonable assurance about whether the (Standalone) 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

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believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the (Standalone) financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company

Information Other than the Financial Statements and Auditor's Report Thereon

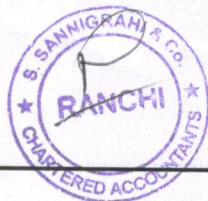
The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone 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 standalone 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.

Management's Responsibility for the (Standalone) Financial Statements



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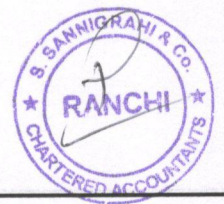
DELHI:
43, Amrit Nagar, South Extn. Part-1
New Delhi – 110 003
Tel : 011-24656564
Cell : 9350-808993
Email ID: s@sannigrahi.com

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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 (Standalone) financial statements.

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

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



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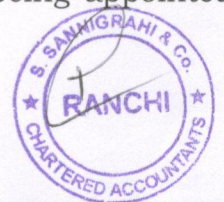
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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

1. As required by section 143 (3) of the Act, based on our audit we report to the extent applicable 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 purpose 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 our examination of those books;
 - c. the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account;
 - d. in our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.



- f. With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- g. 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. The company has no pending litigation which may significantly impact its financial position.
- ii. The Company did not have any material foreseeable loss on long term contract.
- iii. The Company is not required to transfer any amount to investor education and protection fund.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act to the extent applicable to the company, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

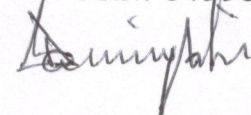
Place: Ranchi

Date: 04.12.2020

For: S. Sannigrahi & Co.

Chartered Accountants

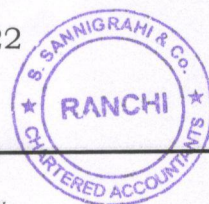
FRN: 04995C



[CA D. Sannigrahi, FCA]

Partner

M. No.: 073322



PATNA:
207, Sumati Place, Opp-Alankar Place
Boring Road, Patna - 800001
Tel : 0612-2520704, 2520717
Cell : 9334-109405
Email ID: sscopat@gmail.com

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New Delhi - 110 003
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“Annexure A” to the Independent Auditors’ Report of Morias Infrastructure Private Limited Referred to in paragraph 2 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date.

1. Reporting on maintaining. Verifying and disposing off the Property, Plant and Equipment:

- (a) The Company has maintained proper records showing full particulars including quantitative details & situation of Property, Plant and Equipment.
- (b) As explained to us all the assets of the company have been physically verified by the management during the year & as such no material discrepancies were neither noticed nor ascertained.
- (c) During the year, the company has not disposed off any substantial part of Property, Plant and Equipment and therefore does not affect the going concern assumption.

2. Physical Verification and maintenance of records of inventories :

- a) The building construction material purchased are directly delivered at the construction site and issued for use of the construction of the building. As such the company does not maintain any records of inventory. However for internal control stock registers with quantities details are maintained at each site.
- b) No applicable in view of our comments in para 2(a) above.
- c) No applicable in view of our comments in para 2(a) above.

3. Reporting on repayment of loans granted by the Company :

The company has not granted any unsecured loans to the parties covered in the registered maintained U/s 189 of the Companies Act except temporary advances in course of business as reported in the Notes on Account Para 5.

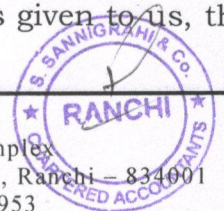
4. Reporting on compliance of the Act in respect of loan granted by the company:-

In our opinion and according to the information and explanations given to us, the

PATNA:
207, Sumati Place, Opp-Alankar Place
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Tel : 0612-2520704, 2520717
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43, Amrit Nagar, South Extn. Part-1
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company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5. Acceptance of deposits:

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6. Cost Records:

As per information & explanation given to us, central government has not prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act for the company.

7. Payment of applicable taxes:

- a) According to our information and explanation given to us, in our opinion, the company needs to be regular in depositing with appropriate authority undisputed statutory dues payable in respect of Provident Fund, ESI, Income Tax, TDS, GST, Royalty, Custom Duty, Stowing Excise Duty, Cess and other material statutory dues applicable to it.
- b) According to our information and explanation given to us, there is no dues of material amount in respect of Income tax, wealth tax, excise duty, GST, cess, TDS which are not been deposited on account of any dispute and outstanding on 31st March 2020 except the amount of income tax not provided and disclosed in para-6 (1) of Note 24 the Balance Sheet.
- c) According to our information and explanation given to us, the company is not require to transfer any amount to Investor Education and Protection Fund, in

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New Delhi – 110 003
Tel : 011-24656564
Cell : 9350-808993
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accordance with the provisions of the Companies Act.

8. Default in repayment of dues :

According to our information and explanation given to us, except temporary irregularities, the company has not defaulted in repayment of its dues to banks and finance companies.

9. Initial public offered terms and condition of loan:-

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon. However according to our information and explanation given to us, the company has taken loan from bank and non banking financial institution and the loans are applied for the purpose for which the loans were taken.

10. Reporting of fraud:

According to our information and explanation given to us and on our examination of the books and records of the company we have neither come across any instances of fraud or on by the Company, noticed or reported during the year nor we have been informed of such case by the management.

11. Managerial Remuneration:

According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

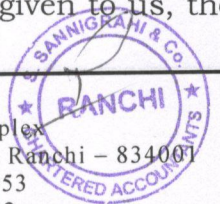
12. Application of nidhi company:

In our opinion and according to the information and explanations given to us, the

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Company is not a nidhi company. Accordingly, paragraph 3(xi) of the Order is not applicable.

13. Disclosure of transactions with related parties:-

In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards refer para - 5 of Note - 24.

14. Preferential allotment or private placement of share and debenture:

Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment of share during the year under review.

15. Non cash transaction with the directors :-

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16. Registration with RBI

In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Place: Ranchi

Date: 4/12/2020

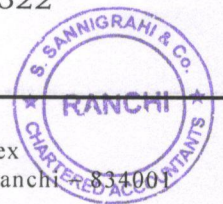
For: S. Sannigrahi & Co.
Chartered Accountants

FRN: 04995G

[CA D. Sannigrahi, FCA]

Partner

M. No.: 073322



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Cell : 9350-808993
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Cell : 9334-716612
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FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of MORIAS INFRASTRUCTURE PRIVATE LIMITED OFFICE SPACE NO 511, , FIFTH FLOOR, PS IXL BUILDING BLOCK A, ATHGORA, NEW TOWN, RAJARHAT , KOLKATA , WEST BENGAL , 700136 A AECPI548H was conducted by Us S.SANNIGRAHI AND COMPANY in pursuance of the provisions of the COMPANIES ACT,2013 Act, and We annex here to a copy of Our audit report dated 04/12/2020 along with a copy each of

- (a) the audited Profit and loss account for the period beginning from 01/04/2019 to ending on 31/03/2020
- (b) the audited balance sheet as at, 31/03/2020 ; and
- (c) documents declared by the said act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
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Place RANCHI
Date 04/12/2020

Name
Membership Number
FRN (Firm Registration Number)
Address

DEBASISH SANNIGRAHI
073322
04995C
305, 3rd FLOOR, SRILOK COMPLEX,
H.B ROAD , RANCHI , JHARKHAND , 8
34001

कोष मूलो दण्ड
INCOME TAX DEPARTMENT

Place RANCHI
Date 04/12/2020

FORM NO. 3CD

[See rule 6G(2)]

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

1	Name of the assessee		MORIAS INFRASTRUCTURE PRIVATE LIMITED			
2	Address		OFFICE SPACE NO 511, , FIFTH FLOOR, PS IXL BUILDING BLOCK A, ATHGORA, NEW TOWN, RAJARHAT , KOLKATA , WEST BENGAL , 700136			
3	Permanent Account Number (PAN)		AAECP1548H			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Goods and Services tax JHARKHAND	20AAECP1548H1ZS			
5	Status		Company			
6	Previous year from		01/04/2019 to 31/03/2020			
7	Assessment Year		2020-21			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Third Proviso to sec 44AB : Audited under any other law				
8 a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB					No
	Section under which option exercised					
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name			Profit Sharing Ratio (%)	
	1					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
						Remarks
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).					
	S.No.	Sector		Sub Sector		Code
	1	REAL ESTATE AND RENTING SERVICES		Other real estate/renting services n.e.c		07005
10 b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	S.No.	Books prescribed				
11 b	List of 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.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	CASH BOOK	PUSTAK BHAWAN	ATHGORA, NEW TOWN, RAJARHAT	KOLKATA	WEST BE NGAL
	2	LEDGERS	5TH FLOOR, PS IXL BUILDING	ATHGORA, NEW TOWN, RAJARHAT	KOLKATA	WEST BE NGAL
	3	VOUCHERS	5TH FLOOR, PS IXL BUILDING	ATHGORA, NEW TOWN, RAJARHAT	KOLKATA	WEST BE NGAL
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	CASH BOOK					
	LEDGERS					
	VOUCHERS					
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No

S.No.	Section	Amount							
	Nil								
13 a	Method of accounting employed in the previous year	Mercantile system							
13 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							
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)							
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No							
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No. ICDS	Increase in profit(Rs.) Decrease in profit(Rs.) Net effect(Rs.)							
	Total								
13 f	Disclosure as per ICDS.								
	S.No. ICDS	Disclosure							
	1 ICDS I - Accounting Policies	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-i							
	2 ICDS II - Valuation of Inventories	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-v							
	3 ICDS III - Construction Contracts	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-iv							
	4 ICDS IV - Revenue Recognition	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-iv							
	5 ICDS V - Tangible Fixed Assets	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-ii							
	6 ICDS VII - Governments Grants	NOT APPLICABLE							
	7 ICDS IX - Borrowing Costs	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-viii							
	8 ICDS X - Provisions, Contingent Liabilities and Contingent Assets	DISCLOSED IN NOTES ON ACCOUNTS IN NOTE NO 24 C LAUSE 2-vi							
14 a	Method of valuation of closing stock employed in the previous year.								
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No							
	Particulars	Increase in profit(Rs.) Decrease in profit(Rs.)							
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No. (a) Description of capital asset	(b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in trade							
	Nil								
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28								
	S.No. Description	Amount							
	Nil								
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned								
	S.No. Description	Amount							
16 c	Escalation claims accepted during the previous year								
	S.No. Description	Amount							
	Nil								
16 d	Any other item of income								
	S.No. Description	Amount							
	Nil								
16 e	Capital receipt, if any								
	S.No. Description	Amount							
	Nil								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable
	1	SANKALP RESIDENCY	KOKAR	RANCHI	RANCHI	JHARKHAND	834001	33163655	29121750

18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions					Deduct ions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A + B - C - D)
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
1	Plant & Machinery @ 15%	15%	7727225		7727225	1239098	0	0	0	1239098	0	1344948	7621375
2	Furnitures & Fittings @ 10%	10%	4038608		4038608	0	0	0	0	0	0	403861	3634747
3	Plant & Machinery @ 40%	40%	390148		390148	0	0	0	0	0	0	156059	234089
4	Intangible Assets @ 25%	25%	110671		110671	0	0	0	0	0	0	27668	83003

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :

S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil			

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)]

S.No.	Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil					

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

S.No.	Particulars	Amount in Rs.
	Capital expenditure	
	Personal expenditure	
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
	Expenditure incurred at clubs being entrance fees and subscriptions	
	Expenditure incurred at clubs being cost for club services and facilities used.	
	Expenditure by way of penalty or fine for violation of any law for the time being force	
	Expenditure by way of any other penalty or fine not covered above	
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)
(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
1	31/03/2021	137500	AUDIT FEE	S.SANNIGRAHI AND COMPANY		305 SRILOK COMPLEX		RANCHI	834001

(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)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted
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(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
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(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
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(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
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(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia)

(vi) royalty, license fee, service fee etc. under sub-clause (iib).

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode
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(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v)

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
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(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/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: **Yes**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) 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 amount deemed to be the profits and gains of business or profession under section 40A(3A) **Yes**

S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available
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(e) Provision for payment of gratuity not allowable under section 40A(7)

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)									
(g) Particulars of any liability of a contingent nature									
	S.No.	Nature Of Liability					Amount in Rs.		
(h) 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									
	S.No.	Nature Of Liability					Amount in Rs.		
(i) Amount inadmissible under the proviso to section 36(1)(iii)									
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006								
23 Particulars of any payment made to persons specified under section 40A(2)(b).									
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)			
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.									
	S.No.	Section	Description			Amount			
Nil									
25 Any amount of profit chargeable to tax under section 41 and computation thereof.									
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any			
Nil									
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-							
26	(i)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 :-							
26	(i)(A)(a)	Paid during the previous year							
		S.No.	Section	Nature of liability			Amount		
		1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	SERVICE TAX			1328458		
26	(i)(A)(b)	Not paid during the previous year							
		S.No.	Section	Nature of liability			Amount		
26	(i)B	was incurred in the previous year and was							
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)							
		S.No.	Section	Nature of liability			Amount		
		2	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TAX DEDUCTED AT SOURCE			890336		
26	(i)(B)(b)	not paid on or before the aforesaid date							
		S.No.	Section	Nature of liability			Amount		
Nil									
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)									
27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts						Yes	
		CENVAT/ITC	Amount			Treatment in Profit and Loss/Accounts			
		Opening Balance	0						
		Credit Availed	724382			NOT DEBITED TO PROFIT AND LOSS			
		Credit Utilized	664472			NOT DEBITED TO PROFIT AND LOSS			
		Closing/Outstanding Balance	59910			NOT DEBITED TO PROFIT AND LOSS			
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-							
		S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)			
Nil									
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)							No	
	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	

	Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same												No
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available				No. of Shares	Amount of consideration received		Fair Market value of the shares			
	Nil												
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?												No
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:						Amount (in Rs.)					
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												No
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:						Amount (in Rs.)					
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)												No
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	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.			If yes, whether the excess money has been repatriated within the prescribed time.		If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time			Expected date of repatriation of money	
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												No
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	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.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:		Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)	
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)												No
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement						Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
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 :-												
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of	Amount of loan or deposit	Whether the loan or deposit was	Maximum amount outstanding in the account at any time	Whether the loan or deposit was taken or accepted by cheque	In case the loan or deposit was taken or accepted by cheque or				

			the lender or the depositor	taken or accepted	squared up during the previous year	during the previous year	or bank draft or use of electronic clearing system through a bank account.	bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	SANKALP INFRAHOMES LLP	DEEP CHAMBERS, KH NO 72/11, MUNDKA NEW DELHI	ADLFS2670Q	1635000	No	3160000	Yes-Electronic clearing system	
2	RIPUNJAY PRASAD SINGH	PUSTAK BHAWAN COURT ROAD RANCI	ADAPS1769D	6350000	No	8212802	Yes-Electronic clearing system	

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Nil						

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt

31 b(b) 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 :-

S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt

31 b(c) 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment

31 b(d) 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 :-

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)

31 c		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—						
S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.	
1	RADHIKA B UILDERS P VT LTD	102,DEEP CHAMBER,72 SWARN PARK, ROHIT ROAD, MUNDKA DELHI	AAACR9 334B	10000 000	10973237	Yes- Electronic clearing system		
2	RIPUNJAY PRASAD SINGH	PUSTAK BHAWAN COURT ROAD, RANCHI	ADAPS17 69D	22500 00	14556802	Yes- Electronic clearing system		

31 d		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—				
S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year		
Nil						

31 e		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—				
S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.		
Nil						

Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a		Details of brought forward loss or depreciation allowance, in the following manner, to extent available						
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of	Amount as assessed (give reference to relevant order)	Amount as assessed	Remarks
						Amount as assessed	Order U/S and Date	
Nil								

												opting for taxation under section 115BAA (To be filled in for assessment year 2020-21 only)		
	Nil													
32	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		
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.										No		
		If yes, please furnish the details below												
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year										No		
		If yes, please furnish details of the same												
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73												
		If yes, please furnish the details of speculation loss if any incurred during the previous year												
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)											No		
	S.No.	Section									Amount			
	Nil													
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish										Yes		
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)			
	1.	CALM14 047F	192	Salary	4690000	4690000	4690000	889200	0	889200	0			
	2.	CALM14 047F	194A	Interest other than Interest on securities	1766762	1766762	1766762	176676	0	176676	0			
	3.	CALM14 047F	194C	Payments to contractors	110887659	110887659	110887659	2049994	0	2049994	0			
	4.	CALM14 047F	194H	Commission or brokerage	6182077	6182077	6182077	309104	0	309104	0			
	5.	CALM14 047F	194J	Fees for professional or technical services	710001	710001	710001	71001	0	71001	0			
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:										Yes		
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions	If not, please furnish list of details/							

					which are required to be reported	transactions which are not reported						
1	CALM14047F	24Q	31/07/2019	15/07/2019	Yes							
2	CALM14047F	24Q	31/10/2019	10/10/2019	Yes							
3	CALM14047F	24Q	31/01/2020	14/01/2020	Yes							
4	CALM14047F	24Q	31/03/2020	03/06/2020	Yes							
5	CALM14047F	26Q	31/07/2019	15/07/2019	Yes							
6	CALM14047F	26Q	31/10/2019	10/10/2019	Yes							
7	CALM14047F	26Q	31/01/2020	15/01/2020	Yes							
8	CALM14047F	26Q	31/03/2020	03/06/2020	Yes							
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish					Not Applicable					
		S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-											
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts	Amount	Dates of payment			
		Nil										
A(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											No
A(b)	If yes, please furnish the following details:											
		S.No.	Amount received (in Rs.)			Date of receipt						
37	Whether any cost audit was carried out											Not Applicable

	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor							
38	Whether any audit was conducted under the Central Excise Act, 1944							Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor							Not Applicable
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	246332428			225392920			
b	Gross profit / Turnover	79870050	246332428	32.42 %	32346023	225392920	14.35 %	
c	Net profit / Turnover	4766723	246332428	1.94 %	9852486	225392920	4.37 %	
d	Stock-in-Trade / Turnover			%			%	
e	Material consumed/ Finished goods produced			%			%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	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	
43	A(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						No
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to 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		

Place
Date

RANCHI
04/12/2020

Name
Membership Number

DEBASISH SANNIGRAHI
073322

FRN (Firm Registration Number) **04995C**

Address

**305, 3rd FLOOR, SRILOK COMPLEX,
H.B ROAD, RANCHI, JHARKHAND, 8
34001,**

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 15%	1	11/07/2019	11/07/2019	1179698	0	0	0	1179698
	2	27/04/2019	27/04/2019	59400	0	0	0	59400
Total of Plant & Machinery @ 15%								1239098
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								0
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%								0

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0
Intangible Assets @ 25%			
Total of Intangible Assets @ 25%			0

This form has been digitally signed by **DEBASISH SANNIGRAHI** having PAN **AAQPD7020F** from IP Address **103.117.202.157** on **2021-03-31 18:24:51.0** .
Dsc SI No and issuer **18906983CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN**

MORIAS INFRASTRUCTURE PVT LTD.
BALANCE SHEET AS AT 31st MARCH, 2020

Particulars	Note	Figures for the Current Year	Figure for the Previous year
A. EQUITY AND LIABILITY			
I Shareholder's fund			
(a) Share Capital	1	18,415,900	18,415,900
(b) Reserve and Surplus	2	117,473,148	114,993,658
II Non-current liabilities			
(a) Deffered tax liability	3	59,147	144,539
(b) Long term Borrowings	4	99,271,338	89,350,039
III Current Liabilities			
(b) Trade payables	5	1,920,417,907	1,894,139,716
(c) Other current liabilities	6	40,311,215	22,032,911
(d) Short-term provisions	7	2,382,212	2,585,273
		2,198,330,866	2,141,662,036
B. ASSETS			
I Property, Plant and Equipments	8		
Gross Block		22,324,784	21,085,686
Less : Depreciation for the year		9,763,196	7,511,436
Net Block		12,561,588	13,574,250
II Investment	9	3,969,006	3,969,006
III Current Assets, Loans & Advance.			
(a) Inventories	10	1,812,403,924	1,675,926,986
(b) Trade Receivables	11	16,172,559	7,508,031
(c) Cash & Bank Balance	12	14,293,089	7,779,594
(d) Short term Loans & Advances	13	327,657,797	425,235,754
(e) Other Current Asset	14	11,272,904	7,668,415
		2,181,800,272	2,124,118,780
Notes on Accounts	24		
		2,198,330,866	2,141,662,036

Notes referred above forms intregal part of the Balance Sheet.

Certified in term of our separate report of even date.

FOR : S. SANNIGRAHI & CO.

Chartered Accountants

FRN: 004995C

[CA. Debasish Sannigrahi]

Partner

M.No.: 073322

For : MORIAS INFRASTRUCTURE PVT LTD

Morias Infrastructure Pvt. Ltd. Morias Infrastructure Pvt. Ltd.

Managing Director

(DIN : 00638790)

Director

(DIN : 02568146)

Director

Place : Ranchi

Date : 04/12/20



MORIAS INFRASTRUCTURE PVT LTD.
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st March, 2020

Particulars	Notes	Figures for the current year	Figures for the previous year
I INCOME			
a) Details of Sales	15	142,862,015	-
b) Other income	16	2,474,754	1,160,550
		145,336,769	1,160,550
II EXPENDITURE			
a) Material Expenses	17	41,247,582	111,552,971
b) Labour Expenses	18	81,435,972	42,427,184
c) Project Expenses	19	43,778,825	39,066,742
d) Employee Benefits	20	10,737,075	9,395,574
e) Change in inventory	21	(100,995,659)	(224,232,370)
f) Other Expenses	22	52,396,416	9,419,334
g) Finance Costs	23	9,718,075	1,694,792
h) Depreciation and amortization expense	8	2,251,760	1,983,838
Total Expenses		140,570,046	(8,691,936)
III Profit before exceptional and extraordinary item and tax		4,766,723	9,852,486
IV Profit after exceptional and extraordinary item and tax		4,766,723	9,852,486
V Profit before Tax		4,766,723	9,852,486
VI <u>Tax Expense</u>			
a) Current Tax		2,382,212	2,585,273
b) Deferred Tax		(85,392)	(25,217)
VII Profit(Loss) for the current period from continuing operation		2,469,904	7,292,430
VIII Profit(Loss) for the period		2,469,904	7,292,430
IX Earning Per equity Share			
a) Basic		5	14
b) Diluted		5	14

Schedules referred above forms intregal part of the Profit & Loss Account

Certified in term of our separate report of even date.

For : **MORIAS INFRASTRUCTURE PVT LTD**

Morias Infrastructure Pvt. Ltd.

Morias Infrastructure Pvt. Ltd.

H S H S

Anu Babhe

Managing Director

(DIN : 00638790)

Director

(DIN : 02568146)

Director

Place : Ranchi

Date : 04/12/20

FOR : **S. SANNIGRAHI & CO.**

Chartered Accountants

FRN: 004995C

Debasish Sannigrahi

[CA. Debasish Sannigrahi]

Partner

M.No.: 073322



MORIAS INFRASTRUCTURE PVT LTD.
Cash Flow Statement for the year ended 31st March,2020

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
A. Cash Flow from Operating Activities :		
Net Profit before tax	4,766,723	9,852,48
Adjustments for :		
Interest on Fixed deposits	-	
Depreciation	2,251,760	1,983,838
Provison for Income Tax	(2,372,625)	(2,585,273)
Operating Profit before Working Capital Changes	(120,865)	(601,43
Cash generated from operating activities	4,645,858	9,251,05
Increase in inventory	(136,476,938)	(202,370,987)
Decrease in Debtors	(8,664,528)	400,000
Increase in Short Term Loan & Advances	97,577,957	(19,602,859)
Decrease in Other Current Assets	(3,604,489)	1,704,225
Increase in Trade Payable	26,278,192	222,630,843
Decrease in Other Current Liability	18,278,303	(1,472,742)
Decrease In Short Term Provision	(203,061)	(1,741,953)
Cash Generated from Operations	(2,168,706)	8,797,578
Net Cash from Operating Activities	(2,168,706)	8,797,578
B. Cash Flow from Financing Activities :		
Decrease in Long Term Liability	-	-
Decrease in Long Term Borrowing	9,921,299	(812,374)
Increase in Long Term Advances	-	-
Increase In Other Long Term Liability	-	-
Net Cash used in financing Activities	9,921,299	(812,374)
C. Cash Flow from Investing Activities :		
Purchase of fixed assets	(1,239,098)	(6,306,451)
Decrease in Non Current Investment	-	(7,351)
Net Cash flow in Investing Activities	(1,239,098)	(6,313,802)
Net Increase/(Decrease) in Cash or Cash equivalents (A+B+C)	6,513,494	1,671,402
Opening Cash and Cash equivalents	7,779,594	6,108,193
Closing Cash and Cash Equivalents	14,293,089	7,779,595

For: MORIAS INFRASTRUCTURE PVT LTD.

Morias Infrastructure Pvt. Ltd. Morias Infrastructure Pvt. Ltd.

H. M. S.
Managing Director
(DIN : 00638790)

Ann Prabha
Director
(DIN : 02568146)

Director

Place : Ranchi
Date : 04/12/20

Certified in terms of our separate report of even date.

For: S. SANNIGRAHI & CO.
Chartered Accountants

S. Sannigrahi

CA. D.SANNIGRAHI
[PARTNER]
Mem. No.: 073322



MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2020 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
-------------	----------------------------	-----------------------------

Note - 1

Details of Share Capital

Authorised share capital

20,00,000 equity share of Rs 10/- each

20,000,000 20,000,000

Issued, subscribed and paid-up share capital

18,41,590 equity share of Rs 10 each
subscribed and fully paid up

18,415,900 18,415,900

1.1 Reconciliation of the Shares outstanding at the beginning and at the end of the reporting Period
Equity Shares

Particulars	As at 31 March 2020		As at 31 March 2019	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	1,841,590	18,415,900	1,841,590	18,415,900
Shares Issued during the year				
Shares bought back during the year				
Shares outstanding at the end of the year	1,841,590	18,415,900	1,841,590	18,415,900

1.2 Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the Shareholder	As at 31 March 2020		As at 31 March 2019	
	No. of Share held	% of Holding	No. of Share held	% of Holding
M/s Spike Computer & communication Pvt Ltd	512,500	27.83	512,500	28
Sri Ripunjay Prasad Singh	1,328,590	72.14	1,328,590	72

Note - 2

Details of Reserve & Surplus

2.1 **Security premium reserve**

As per last balance sheet

45,270,000 45,270,000

Addition during the year

- -

45,270,000 45,270,000

2.2 **Profit and Loss statement**

Balance at the beginning of the year

69,723,658 62,466,314

Less: Adjustment for Income tax of P.Y

9,586 (35,086)

Add : Prior Period Adjustment

- -

Add: Profit of the reporting period

2,469,904 7,292,430

Add: Depreciation Adjustment

- -

72,203,148 69,723,658

TOTAL

117,473,148 114,993,658

Note - 3

Details of Deferred tax

Balance at the beginning of the year

144,539 169,756

Additions during the year

(85,392) (25,217)

TOTAL

59,147 144,539

Note - 4

Details of long term borrowings

Shrei Equipment Pvt Ltd

39,336,213

(a) **Terms of Repayment**

49 Monthly Instalment of Rs. 21,35,000/- Each

(b) **Rate of Interest : 16%**

(c) Secured by hypothecation of Plant and equipments

(a) Deposit from related parties

59,935,125 89,350,039

(Interest free Unsecured loan repayable on demand)

99,271,338 89,350,039

Morias Infrastructure Pvt. Ltd.

Morias Infrastructure Pvt. Ltd.

H. M. S.
Director

Anu Roobha
Director



MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2020 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
Note - 5		
<u>Details Of Trade Payable</u>		
Sundry Creditors	17,503,610	155,411,371
Advance from customer	1,896,182,048	1,736,840,917
Liabilities for expenses	6,732,249	1,887,428
TOTAL	<u>1,920,417,907</u>	<u>1,894,139,716</u>
Note - 6		
<u>Details of Other Current Liabilities</u>		
Current maturity of Long term debt	25,620,000	6,689,932
Statutory Dues	14,691,215	15,342,979
TOTAL	<u>40,311,215</u>	<u>22,032,911</u>
Note - 7		
<u>Details of Short - Term Provisions</u>		
Provision for Income Tax	2,382,212	2,585,273
TOTAL	<u>2,382,212</u>	<u>2,585,273</u>
Note - 9		
<u>Details of Investment</u>		
Kotak Low Duration Fund-(Folio no 3574595/50)	1,707,886	1,707,886
Birla Sunlife MF -(Folio no 1017703326)	1,261,120	1,261,120
Reliance Mutual Fund- (Folio no 422176298425)	1,000,000	1,000,000
TOTAL	<u>3,969,006</u>	<u>3,969,006</u>
Note - 10		
<u>Details of Inventory</u>		
(As taken valued and certified by management)		
Land at Cost	367,071,622	331,590,343
Work in Progress	1,428,393,689	1,327,398,029
Unsold Flats	16,938,614	16,938,614
TOTAL	<u>1,812,403,924</u>	<u>1,675,926,986</u>
Note - 11		
<u>Details of Trade Receivables</u>		
Receivables Outstanding For More Than Six Month from the date they are due for payment		
Secured, considered good	-	-
Unsecured but considered good	16,172,559	7,508,031
Unsecured, considered doubtful	-	-
Other Receivable		
Secured, considered good	-	-
Unsecured but considered good	-	-
Unsecured, considered doubtful	-	-
TOTAL	<u>16,172,559</u>	<u>7,508,031</u>
Note -12		
<u>Details of Cash & Bank Balance</u>		
Cash in hand	1,017,715	1,916,497
Balance with Bank	13,275,374	5,863,098
TOTAL	<u>14,293,089</u>	<u>7,779,594</u>

Morias Infrastructure Pvt. Ltd.

[Signature]
Director

Morias Infrastructure Pvt. Ltd.

[Signature]
Director



MORIAS INFRASTRUCTURE PVT. LTD.

Note - 8

DETAILS OF PROPERTY, PLANT & EQUIPMENTS AND DEPRECIATION THEREON AS AT 31ST MARCH 2020

DESCRIPTION OF ASSETS	At cost or Book Value as on	Addition/ Adjustment during the year	Less: Disposals/ Adjustments during the year	TOTAL	Upto (SLM) Depreciation	For the year 2019-20	Less: Disposals/ Adjustments during the year	TOTAL	NET BLOCK	
									Closing Balance as on	Closing Balance as on
	01.04.2019				31.03.2020	2019-20			31.03.2020	31.03.2019
Plant & Machinery	8,999,764.00	59,400.00	-	9,059,164.00	3,971,843.00	862,141.00	-	4,833,984.00	4,225,180.00	5,027,921.00
Computer	1,008,317.00	-	-	1,008,317.00	524,135.00	241,114.00	-	765,249.00	243,068.00	484,182.00
Furniture	4,522,987.00	-	-	4,522,987.00	412,089.00	429,684.00	-	841,773.00	3,681,214.00	4,110,898.00
Computer Software	226,500.00	-	-	226,500.00	167,932.00	36,155.00	-	204,087.00	22,413.00	58,568.00
EPABX Machine	25,000.00	-	-	25,000.00	6,852.00	2,375.00	-	9,227.00	15,773.00	18,148.00
Biomatrics Machine	854,452.00	-	-	854,452.00	4,029.00	81,173.00	-	85,202.00	769,250.00	850,423.00
Car	5,448,666.00	1,179,698.00	-	6,628,364.00	2,424,556.00	599,118.00	-	3,023,674.00	3,604,690.00	3,024,110.00
TOTAL :-	21,085,686.00	1,239,098.00	-	22,324,784.00	7,511,436.00	2,251,760.00	-	9,763,196.00	12,561,588.00	13,574,250.00
Previous year's Figures:-	14,779,235.00	6,306,451.00	-	21,085,686.00	5,527,598.00	1,983,838.00	-	7,511,436.00	13,574,250.00	9,251,637.00

Morias Infrastructure Pvt. Ltd.

H. M. Sr

Director

Morias Infrastructure Pvt. Ltd.

Am

Paikla

Director



MORIAS INFRASTRUCTURE PVT LTD.

NOTES: FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2020 AND TO BE READ IN CONJUNCTION THEREWITH

Particulars	Figure for Current year	Figure for Previous year
Note -13		
<u>Details of Short Term Loans & Advances</u>		
Advances to Related Parties	12,904,501	4,995,000
Advance to Staffs	1,659,500	1,293,000
Advance to Land Owners	270,635,989	383,957,755
Advance to Suppliers	42,457,807	34,989,999
TOTAL	327,657,797	425,235,754
Note -14		
<u>Details of Other Current Assets</u>		
TDS on sale of property	822,040.00	1,019,275
TCS	10,840.00	₹
Security Deposits (Preferred transformation)	867,300.00	-
Income Tax Refundable	27,140	27,140
Advance Income tax	1,400,000	1,500,000
Income Tax under protest	7,645,584	4,622,000
Advance for Flat	500,000	500,000
TOTAL	11,272,904	7,668,415

Morias Infrastructure Pvt. Ltd.

H. M. G.
Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha
Director



MORIAS INFRASTRUCTURE PVT LTD.

**Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2020 and to be read in conjunction therewith**

Particulars	Figures for current year	Figures for previous year
Note -15		
<u>Details of Sales</u>		
Sale of Flat	98,260,015.00	-
Sale of Land	44,602,000.00	-
TOTAL	142,862,015.00	-
Note -16		
Extra Work	2,452,254.03	420,000.00*
Rent of Flat Shree Gupta complex	22,500.00	30,000.00
Discount Received	-	710,550.46
TOTAL	2,474,754.03	1,160,550.46
Note -17		
<u>Details of Raw Material Consumption</u>		
Shree Vrinda Residency- Bariyatu Road	88,536.62	14,422,818.63
Kali Mandir-Main Road	-	1,303,102.30
Sri Gupta Complex-Dhanbad	417,983.48	3,312,132.01
Spring Valley (Phase I and II)	16,947,236.31	14,969,978.77
Sankalp-Kokar site	504,666.89	1,195,092.64
Shree Vrinda Green (Phase III)	7,230,722.01	25,202,091.52
Sky Dale Apartment	14,393,702.63	49,440,046.92
Pustak Bhawan Complex	974,087.72	-
Rims Site	-	950,000.00
Ghosh Complex Daily market	275,147.07	-
Sen Complex Dhanbad	415,498.86	757,708.10
TOTAL	41,247,581.59	111,552,970.89
Note -18		
<u>Details of Labour Payment</u>		
Shree Vrinda Residency- Bariyatu Road	21,200.00	4,457,185.00
Sri Gupta Complex-Dhanbad	70,000.00	279,210.30
Kali Mandir Site	127,380.00	398,076.00
Shree Vrinda Greens (III)	38,167,519.00	10,105,976.00
Spring Valley	13,501,427.00	15,816,120.00
Sankalp-Kokar site	54,510.00	169,153.00
Skydale (Harihar Singh Road)	22,581,963.00	7,660,722.00
Pustak Bhawan Complex	463,824.00	-
Shyama Residency	33,350.00	-
Steller City (Kolkata)	-	6,559.00
Harmony Apartment-kolkata	1,100,000.00	1,740,000.00
Ghosh Complex	4,267,791.00	51,850.00
Sen Complex (Dhanbad)	1,047,008.00	1,742,333.00
Asha shree garden (Roongta Project)	-	-
TOTAL	81,435,972.00	42,427,184.30

Morias Infrastructure Pvt. Ltd.

Hij M G
Director

Morias Infrastructure Pvt. Ltd.

Amu Babha
Director



MORIAS INFRASTRUCTURE PVT LTD.

**Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2020 and to be read in conjunction therewith**

Particulars	Figures for current year	Figures for previous year
Note -19		
<u>Details of Project Expense</u>		
Shree Vrinda Residency- Bariyatu Road	864,627.00	6,932,647.00
Sky Dale -Harihar singh road	987,212.88	5,165,563.50
Sri Gupta Complex-Dhanbad	195,000.00	304,348.00
Kali Mandir	93,662.00	2,995,514.00
Spring Valley phase I and II	1,795,058.00	11,837,404.41
Sankalp residency -Kokar site	35,198,290.21	837,755.00
Shree Vrinda Green (Phase III)	694,593.00	1,271,581.87
Sadhu Maidan	-	217,802.00
Asha Shree Garden	323,500.00	
Pustak Bhawan Complex	324,547.04	-
Nuarangi Bariatu	661,007.00	94,250.00
Shyama Residency	23,418.00	60,000.00
Harmu Road	266,762.00	2,495,670.00
Harmony Apartment (Kolkata SP Meadows)	1,973,365.63	5,678,912.00
Stellar City (RIMS site)	43,850.00	200,557.00
Sen Complex	-	23,150.00
Ghosh Complex	333,932.00	951,587.00
TOTAL	43,778,824.76	39,066,741.78

Note -20

Details of Employees Benefits Expense

Salary & Stipend	7,650,660.00	6,186,695.00
ESI Payment	78,878.00	61,983.00
Staff Welfare	7,537.00	146,896.00
Directors Remuneration	3,000,000.00	3,000,000.00
TOTAL	10,737,075.00	9,395,574.00

Note -21

Change in Inventory

Change in Work in Progress

Opening Balance of Work in Progress	1,334,890,150.31	1,110,657,779.95
Closing Balance of Work in Progress	1,435,885,809.53	1,334,890,150.31
Increase/(Decrease) in Work in Progress	(100,995,659.22)	(224,232,370.36)

Change in Finished Goods

Opening Balance of Unsold Flats	16,938,613.52	16,938,613.52
Closing Balance of Unsold Flats	16,938,613.52	16,938,613.52
Increase/(Decrease) in Unsold Flats	-	-
TOTAL	(100,995,659.22)	(224,232,370.36)

Morias Infrastructure Pvt. Ltd.

H.S. M. Singh
Director

Morias Infrastructure Pvt. Ltd.

Anu Rastogi
Director



MORIAS INFRASTRUCTURE PVT LTD.

**Notes: Forming part of the Profit & Loss Account for the year ended
31st MARCH'2020 and to be read in conjunction therewith**

Particulars	Figures for current year	Figures for previous year
Note - 22		
<u>Details of Other Expenses</u>		
Electricity Expenses	281,995.00	124,535.00
Registration Exp	9,687,898.87	13,650.00
Office Expenses	914,234.11	728,138.34
Printing & Stationery	270,808.00	357,132.00
Labour Payment (Office Work)	5,650.00	27,790.00
Filling fee	4,700.00	16,000.00
Postage and Stamp	5,564.00	5,831.00
Freight & Carriage	16,930.00	46,593.00
Fuel Expenses	16,100.00	29,970.00
Repair & Maintenance	184,387.59	346,479.42
Consultancy Fee	12,000.00	806,000.00
News papers and Periodicals	3,913.00	1,870.00
Telephone Expenses	54,170.00	100,050.00
Travelling & Conveyance	174,190.64	669,708.00
Sundry balance written off	-	(5,312.52)
Commission & Brokerage	5,843,414.00	-
Software Expenses	11,010.00	5,960.00
Advertisement & Marketing Expenses	20,000.00	114,751.00
Insurance Exp	90,187.00	129,923.00
Legal Expenses	40,567.00	344,420.00
TDS expenses	460.00	-
Club Membership Fee	-	5,600.00
Municipal Taxes	3,200.00	4,800.00
Handling Charges	1,200.00	4,530.00
Interest on Income Tax	34,158.00	145,053.00
Interest on TDS	699,234.40	-
Gst late filing Fee	24,550.00	15,050.00
Cost of Land Sold Rims Site	18,735,403.00	-
Cost of Land Sold Kusum Vihar Bariatu	15,104,600.00	-
Loss on Abandoned project (Hill View)	-	5,227,128.00
Auditor's Remuneration	-	-
Audit Fee	137,500.00	125,000.00
GST	-	22,500.00
Misc. Expenses	18,391.57	6,185.00
TOTAL	52,396,416.18	9,419,334.24

Note -23

DETAILS OF FINANCE COSTS

Bank Charges	93,795.06	51,234.20
Interest on Finance charge	1,500,000.00	
Interest on term loan	8,124,280.29	1,643,557.33
TOTAL	9,718,075.35	1,694,791.53

Morias Infrastructure Pvt. Ltd.

Hij M S.
Director

Morias Infrastructure Pvt. Ltd.

Am Bashe
Director



M/s. MORIAS INFRASTRUCTURE PVT. LTD.

NOTE - 24

NOTES ON ACCOUNTS

Forming part of accounts as on 31st March, 2020

1. Previous Year's Figures have been re-grouped and re-arranged wherever necessary.
2. SIGNIFICANT ACCOUNTING POLICIES
 - i. The accompanying financial statements are prepared under the historical cost convention on accrual basis as going concern and materially comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India.
 - ii. Property, Plant & Equipment: Property, Plant & Equipment are recorded at cost of acquisition.
 - iii. Depreciation:
 - a. Depreciation on Property, Plant & Equipment is charged over the estimated use full life of the asset in accordance with part A of schedule 2 of Companies Act, 2013 provided from the date of asset put to use under straight line method.
 - b. The residual value of all the Property, Plant & Equipment for depreciation purpose is considered as 5% of original cost of asset
 - iv. Revenue Recognition: Income on account of project under implementation considered only after 25% of the job completion.

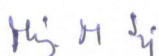
Income on projects after completion of more than 25% of the job is calculated as under: -

Notional Income = % of work completion X Expected profit of project X 3/4.

- v. Work-in-progress is valued at cost plus notional profit.
- vi. Use of Estimates:

The preparation of financial year statements requires estimates and assumption to be made that affect the reported amount of asset and liabilities on the date of the

Morias Infrastructure Pvt. Ltd.


Director

Morias Infrastructure Pvt. Ltd.


Director



financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are ascertained /materialized.

- vii. Impairment of Assets:
An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charges to the Profit and loss Account in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.
- viii. Borrowing Cost:
Interest and other borrowing costs attributable to qualifying asset are capitalized. Other interest and Borrowing costs are charged to revenue.
- ix. Cash In Hand
Cash Balances are as taken and certified by the management.
- x. Bank Balances
Bank Balances are net of Cheque Issued/ Deposited but not debited/credited till the end of the year appearing in bank reconciliation statement.
- xi. Tax on Income
The company is liable to pay income tax for the year in accordance with the applicable provisions of Income Tax Act and accordingly provision for income tax Rs.23,82,212/- on taxable income of Rs. 91,62,352/-.
- xii. Earnings per Share is calculated by dividing Net Profit for the year attributable to equity share holders by number of Equity Share outstanding during the year in accordance with the requirement of Accounting Standard- 20 issued by The Institute of Chartered Accountant of India.
- xiii. The calculation for deferred tax has been made in accordance with the requirement of Accounting Standard - 22 issued by the Institute of Chartered Accountant of India.
- xiv. For all petty expenses for which original cash memos/bills/ invoices are not available in the usual course of trade,

Morias Infrastructure Pvt. Ltd.

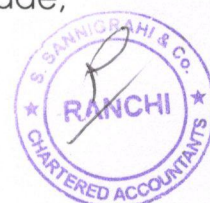
Hij 01 24

Director

Morias Infrastructure Pvt. Ltd.

Anu Rashe

Director



proper internal vouchers have been drawn up, authenticated and passed by the Directors of the company.

3. As the Company's Business activity falls within Single Primary Business Segment viz. "Real Estate Development", accordingly the disclosure requirement of Accounting Standard- 17 – "Segment reporting" issued by the Institute of Chartered Accountants of India is not applicable.
4. No amount is due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006". This has been determined to the extent such parties have been identified on the basis of information available with the Company. The disclosures relating to Micro and Small Enterprises as at 31st March, 2020 are as under:-

Sl. No.	Description	Rupees
1	The principal amount remaining unpaid to supplier as at the end of accounting year (included in Trade Payables)	Nil
2	The interest due thereon unpaid to supplier as at the end of accounting year	Nil
3	The amount of interest paid in terms of Section 16, along with the amount of payment made to the supplier beyond the appointment day during the year 2019-2020	Nil
4	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year)	Nil
5	The amount of interest accrued during the year and remaining unpaid at the end of the accounting year	Nil

5. Related Party disclosure as required under Accounting Standard- 18 are given. Name of related parties and description of relationship are given below:-

1. *List of Related Parties*

- 1.1 Key Managerial Personal

Morias Infrastructure Pvt. Ltd.

[Signature]

Director

Morias Infrastructure Pvt. Ltd.

[Signature]

Director



- (a) Sri Ripunjay Prasad Singh
- (b) Smt. Anu prabha

1.2 *Relative of Key Managerial Personal*

- (a) Smt. Lal Pati Devi
- (b) Ripunjay Prasad Singh (HUF)

1.3 *Associates*

- (a) Sharash Marketing
- (b) Spike International
- (c) Spike Computer and Telecommunication Pvt. Ltd.
- (d) Vrindavan Morias Construction
- (e) Sarvodaya Grih Nirman Pvt. Ltd.
- (f) Sarvodaya Hospitality Pvt. Ltd.
- (g) Adhunik Printing Press
- (h) Rastriya Press

2. Transactions with Related parties	Current year Amt. in `	Previous year Amt. in `
2.1 Remuneration		
(a) Sri Ripunjay Prasad Singh	30,00,000	30,00,000

Deposits (Other than temporary advances)	Current year Amt. in (Rs.)	Previous year Amt. in (Rs.)
(a) Ripunjay Prasad Singh	Cr.7576802	Cr.14556802
(b) Smt. Anu Prabha	Cr. 520000	Cr. 520000
(c) Saharsh Marketing	Dr. 5209501	Dr. 1500000

6. CONTINGENT LIABILITIES

- i. Income tax liabilities of Rs. 38,29,080/- for the A.Y. 2014-15 and Rs. 1,20,15,160/- For the A.Y. 2015-16 not acknowledged as the company has preferred appeal before Appellate Authority.
- ii. No provision has been made towards terminal benefits of employee's payable in future since the same has not been ascertained considering the number of employees & their length of service, the amount may not be material.

Morias Infrastructure Pvt. Ltd.

Hij M Sj

Director

Morias Infrastructure Pvt. Ltd.

Anu Prabha

Director



- iii. Estimated amount of contract remaining to be executed on capital account and not provided for – NIL.
- iv. Except above, all the known liabilities up to 31st March 2020 have been provided for in the accounts. The Company has no knowledge of any other liability proper and/or contingent not provided for or not disclosed in the accounts other than those disclosed above.

FOR MORIAS INFRASTRUCTURE PVT. LTD

Morias Infrastructure Pvt. Ltd.

Ripunjay Prasad Singh

Director
Ripunjay Prasad Singh

(DIN : 00638790)
Managing Director

Place: Ranchi

Date: *04/12/20*

Morias Infrastructure Pvt. Ltd.

Anu Pradhan

Director
(DIN : 02568146)
Director

For S. SANNIGRAHI & CO.
Chartered Accountants
(Firm R. No. 004995C)

Debasish Sannigrahi

(CA. Debasish Sannigrahi)

Partner
M. NO. 073322

