

MORIAS INFRASTRUCTURE PVT LTD.

Address:

PUSTAK BHAWAN COMPLEX, COURT ROAD,

RANCHI, JHARKHAND

Date of incorporation
Permanent Account No.
Ward/Circle/Range14-02-2007
AAECP1548HStatus
Financial Year
Assessment Year
Company
2023-24
2024-25**COMPUTATION OF TOTAL INCOME U/S 115BAA**

Particulars	Exempt	Amount (Rs.)	
Income From Business & Profession			
Profit as per Profit and Loss Account			13,367,126
Income chargeable to Other heads			
Less: Share of Profit from LLP		(51,814)	
Less: Interest on Fixed Deposits		(30,831)	(82,644)
			13,284,482
Adjustments:-			
1. Depreciation			
As per Companies Act, 2013		2,060,960	
As Per Income Tax Act, 1961		2,504,035	(443,075)
2. Expenditure Disallowed			
Expenditure disallowed U/s 40(a)(ia)			-
Deemed income U/s 43CA			
Ghosh Tower		641,720	
Spring Valley		871,630	1,513,350
As per Annexure Enclosed			
Share of Profit from Sankalp Infrahomes LLP	51,814		
			1,070,275
Business Income			14,354,757
Income From Other Sources			
Interest on Fixed Deposit			30,831
Gross Total Income			14,385,588
Calculation of Income Tax on above			
Tax Payable @ 22%			3,164,829
Add: Surcharge @ 10%			316,483
			3,481,312
Add: Health & Education Cess @ 4%			139,252
			3,620,565
Less: TDS			2,185,892
TCS			-
			2,185,892
Gross Tax Payable			1,434,673
Less: Advance Tax paid			
	Date	BSR	Challan No.
	15.09.23	0002271	81885
	16.12.23	0002271	13774
	15.03.24	0002271	02842
			500,000
			500,000
			500,000
			1,500,000
			(65,327)
Add: Interest & Late filing fee			
234A			
234B			
234C			28,104
234F			-
			28,104
Net Tax Payable			(37,223)
Net Tax Payable Rounded Off u/s 288B			(37,220)

COMPUTATION OF DEFERRED TAX

Depreciation as per Co's Act.	2,060,960
Depreciation as per I.T Act	2,504,035
Difference	(443,075)
Deffered Tax Asset	(115,199)
Openging Balance	204,044

MORIAS INFRASTRUCTURE PVT. LTD.

BALANCE SHEET AS AT 31ST MARCH 2024

[Rs. in thousand]

Particulars	Note	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	18,415.90	18,415.90
(b) Reserves and Surplus	2	1,34,352.72	1,24,721.36
(2) Non-current liabilities			
(a) Long Term Borrowings	3	90,234.52	76,175.70
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Non Current Liabilities		-	-
(d) Long Term Provisions		-	-
(3) Current Liabilities			
(a) Short Term Borrowings	4	25,813.20	-
(b) Trade Payables	5	20,873.00	18,120.44
(c) Other Current Liabilities	6	15,53,184.38	14,50,164.31
(d) Short-term Provisions	7	3,620.56	3,329.11
	TOTAL	18,46,494.29	16,90,926.81
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	13,494.58	14,973.95
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
(b) Long-term Loans and Advances		-	-
(c) Non-Current Investment	9	3,031.73	3,073.93
(d) Deferred Tax Assets (Net)	10	88.85	204.04
(e) Other Non-current Assets		-	-
(2) Current assets			
(a) Inventories	11	9,89,761.54	8,46,070.40
(b) Trade Receivables	12	1,55,201.01	1,55,842.83
(c) Cash and Cash Equivalents	13	1,196.13	9,020.84
(d) Short-term Loans and Advances	14	6,72,169.48	6,50,545.35
(e) Other Current Assets	15	11,550.98	11,195.47
	TOTAL	18,46,494.29	16,90,926.82

See accompanying notes to the financial statements

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For: MORIAS INFRASTRUCTURE PVT LTD

Morias Infrastructure Pvt. Ltd.

Ripunjay Prasad Singh

Ripunjay Prasad Singh
[DIN : 00638790] Director

Morias Infrastructure Pvt. Ltd.
Managing Director

Anu Prabha

Anu Prabha
[DIN : 02568146] Director
Director

Certified in terms of our separate report of even date.

FOR : S. SANNIGRAHI & CO.
Chartered Accountants

S. Sannigrahi

CA D SANNIGRAHI
[PARTNER]

Firm Reg. No.: 04995C
Mem. No.: 73322

Date: 07/09/2024

Place: Ranchi



MORIAS INFRASTRUCTURE PVT. LTD.

STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2024

Particulars	Note	[Rs. in thousand]	
		Figures for the Current Reporting Period	Figures for the Previous Reporting Period
I. Revenue from operations	16	66,414.80	1,15,178.05
II. Other income	17	1,136.59	1,025.93
III. Total Income (I+II)		67,551.39	1,16,203.98
IV. Expenses:			
a. Material Expenses	18	61,962.27	54,232.66
b. Labour Expenses	19	6,354.08	12,273.60
c. Project Expenses	20	1,05,507.81	1,13,167.45
d. Change in Inventory	21	-1,43,691.14	-1,00,444.55
e. Employees benefits expense	22	11,056.92	12,223.54
f. Finance costs	23	1,476.22	3,623.16
g. Depreciation and amortization expense	8	2,060.96	2,403.02
h. Other expenses	24	9,457.13	6,314.60
Total Expenses		54,184.26	1,03,793.48
V. Profit before exceptional and extraordinary items and tax		13,367.13	12,410.49
Less: Prior period item		0.00	0.00
VI. Profit before extraordinary items and tax		13,367.13	12,410.49
Less: Extraordinary items		0.00	0.00
VII. Profit before tax		13,367.13	12,410.49
VIII. Tax expense: -			
a. Current Tax		3,620.56	3,329.11
b. Deferred Tax		115.20	-11.14
IX. Profit (Loss) for the period from continuing operations		9,631.36	9,092.52
X. Profit/(Loss) for the period		9,631.36	9,092.52
XI. Earning per equity share:			
a. Basic		0.01	0.00
b. Diluted		0.01	0.00

See accompanying notes to the financial statements

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Morias Infrastructure Pvt. Ltd.

H M Singh

Ripunjay Prasad Singh
[DIN : 00638790] Director

Managing Director

Anu Prabha

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