

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)

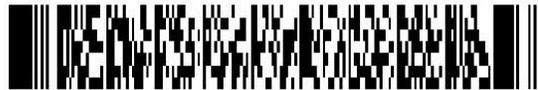
Assessment Year
2022-23

PAN	AAFCEM1991G		
Name	MARC TECHNOCRATS PRIVATE LIMITED		
Address	657 , SURYA HOUSE , ABOVE CORP. BANK,MAIN ROHTAK ROAD , MUNDKA , 09-Delhi , 91-India , 110041		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	509835331200922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		3,77,79,350
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	95,08,307
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	95,08,307
	Taxes Paid	7	2,05,83,848
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,10,75,540	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

Income Tax Return submitted electronically on 20-Sep-2022 13:29:00 from IP address 223.178.211.145 and verified by having PAN on 20-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AAFCEM1991G0650983533120092224B7A67D52ADF67BBA6B6F290416AB49584A719F

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

INDEPENDENT AUDITORS' REPORT

To
The Members of

M/s MARC TECHNOCRATS PVT. LTD
657, FIRST FLOOR, SURYA HOUSE,
MAIN ROHTAK ROAD,
MUNDKA DELHI 110041

1. AUDITOR'S OPINION

We have audited the accompanying financial statements of **M/S MARC TECHNOCRATS PVT. LTD**, which comprises the Balance Sheet as at **March 31, 2022**, the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022; and
- b) in the case of the Profit and Loss Account, of the profit/ loss of the company for the year ended on that date; and
- c) Cash Flow Statement of the company for the year ended on that date.

2. 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 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 Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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3. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Company's Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the Accounting principles generally accepted in India, including Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Company (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 judgment 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

4. AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness



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of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.

5. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is applicable to the company, same is attached with this report as annexure B.

As required by section 143(3) of the Act, and Companies (Audit and Auditors) Rule 2014, we report 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, the Statement of Profit and Loss, Cash Flow dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statement complies with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014.
- e) In our opinion, there are no adverse observations and comments on the financial transactions of the matters which have adverse effect on the functioning of the company.
- f) On the basis of written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act.



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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, in our opinion and to the best of our information and according to the explanations given to us:

- i. The company does not have any pending litigations which would impact its financial position.
- ii. The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection fund by the company.

For Sachinder Dixit & Co.
Chartered Accountants

CA Sachinder Dixit

M. No.: 546199

FRN: 031941N

UDIN:- 22546199ATEYBC2434

Place: Bahadurgarh

Date: 19th Sep 2022

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF MARC TECHNOCRATS PVT. LTD.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(b) under 'Report on Other Legal and Regulatory Requirements' section

We have audited the internal financial controls over financial reporting of M/s. MARC TECHNOCRATS PRIVATE LIMITED. ("the Company") as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Sachinder Dixit & Co.
Chartered Accountants**

**Place: Bahadurgarh
Date: 19th Sep 2022**

CA Sachinder Dixit
M. No.: 546199
FRN: 031941N
UDIN:- 22546199ATEYBC2434



Sachinder Dixit

ANNEXURE B TO THE AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF MARC TECHNOCRATS PVT. LTD.

As required by The Companies (Auditor's Report) Order 2020 issued by The Company Law Board in terms of 143 of the Companies Act 2013, we further report that :-

1. In respect of Property, Plant & Equipment and Intangible Assets

- a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
The company is maintaining proper records showing full particulars of intangible assets. However, there is no Intangible Assets in the company.
- b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- c) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- d) As explained to us, no proceedings have been initiated or are pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. In respect of Inventories & Working Capital Loan

- a) The Company has maintained proper records of inventories (if any). The management has informed us that Physical verification of inventories has been made during the year. The management has reported that the physical verification was done on the end of the F.Y also. The value of closing stock has been taken in the Financial Statement on the basis of Physical stock taking & as certified by the management.

As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancy of 10% or more in aggregate for each class of inventory is not possible to assess on physical verification of stocks by the management as compared to book records.

- b) The company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

3. During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.



4. In respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.
5. The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
6. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
7. According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
8. According to the information and explanations given by the management, no such transactions as not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

9. In respect of Loan & Borrowings

- a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) According to the information and explanations given by the management, the company has not been declared willful defaulter by any bank or financial institution or any other lender;
- c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.



10. In respect of Share Allotment

- a) Based on our audit procedures and according to the information given by the management, moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised.
- b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

11. In respect of Fraud

- a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

12. The company is not a Nidhi Company. Therefore, this clause is not applicable on the company.

13. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

14. In our opinion, based on our examination and as per the statutory requirements, the company does not require to have an internal audit system.

15. On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.

16. In respect of Registration requirement under RBI Act, 1934

- a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- c) In our Opinion and based on our examination, the Company is not a Core



Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

- d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
17. Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
18. There has been no resignation of the statutory auditors during the year.
19. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due."

20. Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
21. The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Sachinder Dixit & Co.
Chartered Accountants

Place: Bahadurgarh
Date: 19th Sep 2022


CA Sachinder Dixit
M. No. 546199
FRN: 031941N
UDIN:- 22546199ATEYBC2434

The Financial Ratios for the years ended March 31, 2022 and March 31, 2021 are as follows :

S.No.	Ratio	Numerator	Denominator	2021-22	2020-21	% Change	Reason for Variation
1	Current Ratio (in times)	Total Current Assets	Total Current Liabilities	3.87	3.76	2.71%	#1
2	Debt-Equity Ratio (in times)	Debts Consist of Borrowings	Total Shareholders' Equity	0.01	0.08	93.52%	#1
3	Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustments	Debt service = Interest + Principal repayments	212.54	82.96	156.18%	#2
4	Return on Equity Ratio (in %)	Net Profit After Tax less Preference dividend (if any)	Average Total Shareholder's Funds	18.93%	17.29%	9.52%	#2
5	Inventory Turnover Ratio (in times)	Cost of good Sold	Average Inventory	-	-	0.00%	#2
6	Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average Trade Receivable	4.15	3.29	26.42%	#3
7	Trade Payables Turnover Ratio (in times)	Purchase of Raw Material / Stock -in-Trade	Average Trade Payable	-	-	0.00%	#1
8	Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	1.62	1.75	7.37%	#1
9	Net Profit Ratio (in %)	Net Profit after Tax	Revenue from operations	13.64%	10.98%	24.26%	#2
10	Return on Capital Employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Borrowings + Deferred tax liabilities	26.38%	24.11%	9.42%	#2
11	Return on Investment	Income generated from invested funds	Average invested funds	NA	NA	NA	N.A.

Reason for Variations (Where Variation is more than 25%)

#1 The company has repaid its Short-term Borrowings.

#2 The profit of the co. has increased.

#3 Ratio has changed due to debtor collection.



MARC TECHNOCRATS PVT. LTD.

Regd. Address - 657, FIRST FLOOR, SURYA HOUSE, MUNDKA, DELHI-110041

CIN: U74210DL2007PTC166575

EMAIL: mct_rtk@rediffmail.com, M. No. 9215953550

Balance Sheet As at 31st March 2022

(Amount in Hundreds, "00")

PARTICULARS		NOTES	As at 31st March 2022	As at 31st March 2021
I.	EQUITY AND LIABILITIES			
1)	Shareholder's Funds			
	Share Capital	1	9,74,556.00	8,85,960.00
	Reserves and Surplus	2	4,70,064.92	2,85,151.32
2)	Non-Current Liabilities			
	(a) Deferred tax Liabilities (Net)		-	-
	(b) Long-term borrowings			
3)	Current Liabilities			
	Short Term Borrowings	3	7,641.22	95,542.43
	Trade Payables	4		
	(i) Micro Enterprises and Small Enterprises		-	-
	(ii) Others		2,06,021.09	2,19,226.81
	Other Current Liabilities	5	67,146.96	49,530.54
	Short-term Provisions	6	1,50,150.39	1,11,915.57
	Total		18,75,580.58	16,47,326.68
II.	ASSETS			
1)	Non-Current Assets			
	Property, Plant & Equipments and Intangible Assets	7		
	(i) Property, Plant and Equipment		1,73,213.85	1,89,604.09
	Deferred Tax Assets (Net)	8	4,214.06	6,273.11
	Other Non Current Assets	9	31,938.85	18,427.25
2)	Current Assets			
	Trade Receivables	10	4,82,577.48	5,61,131.67
	Cash and Cash Equivalents	11	7,84,467.94	5,64,279.43
	Other Current Assets	12	3,99,168.40	3,07,611.13
	Total		18,75,580.58	16,47,326.68
	Significant Accounting Policies and Notes on Accounts	19		

AS PER OUR REPORT OF EVEN DATE ATTACHED

For SACHINDER DIXIT & CO

CHARTERED ACCOUNTANTS



CA SACHINDER DIXIT

PROP.

M. NO.- 546199

FRN- 031941N

PLACE: BAHADURGARH

DATE: 19-09-2022

UDIN:- 22546199ATEYBC2434

For and on behalf of the Board

FOR: MARC TECHNOCRATS PVT. LTD.



Hitender Kumar

Director

DIN:-01661280

H.No. 2499

Sector-2

Bahadurgarh

Haryana- 124507

Suman

Director

DIN:- 06441742

H.No. 2499

Sector-2

Bahadurgarh

Haryana- 124507

MARC TECHNOCRATS PVT. LTD.

Regd. Address - 657, FIRST FLOOR, SURYA HOUSE, MUNDKA, DELHI-110041

CIN: U74210DL2007PTC166575

Profit and Loss Statement for the year ended 31st March, 2022

(Amount in Hundreds, "00")

Particulars	Notes	As at 31st March 2022	As at 31st March 2021
I Revenue from operations	13	22,89,552.87	21,75,691.37
Less- GST Recovered		3,49,253.86	3,31,885.12
II Other Income	14	64,375.05	28,835.58
III Total Income (I + II)		20,04,674.06	18,72,641.83
IV Expenses:			
Employee benefit expense	15	2,59,952.61	2,02,971.31
Financial costs	16	12,492.16	34,730.22
Depreciation & Amortization Exp.	17	53,210.17	46,094.87
Administrative and Other expenses	18	13,08,367.41	13,18,163.88
Total Expenses (IV)		16,34,022.35	16,01,960.28
V Profit before exceptional and extraordinary items & tax (III - IV)		3,70,651.72	2,70,681.54
VI Prior Period Items			
IX Profit before tax (VII - VIII)		3,70,651.72	2,70,681.54
X Tax Expense:-			
(1) Current tax		95,083.07	69,795.42
(2) Deferred tax		2,059.05	(1,559.31)
XI Profit(Loss) from the period from continuing operations (IX-X)		2,73,509.60	2,02,445.43
XII. Earning per Equity Share:-			
Basic / Dilluted		2.81	2.29

AS PER OUR REPORT OF EVEN DATE ATTACHED

For SACHINDER DIXIT & CO
CHARTERED ACCOUNTANTS

CA SACHINDER DIXIT
PROP.

M. NO.- 546199

FRN- 031941N

PLACE: BAHADURGARH

DATE: 15-09-2022

UDIN:- 22546199ATEYBC2434

For and on behalf of the Board
FOR: MARC TECHNOCRATS PVT. LTD.

Hitenier Kumar Suman
Director Director
DIN:-01661280 DIN:- 06441742
H.No. 2499 H.No. 2499
Sector-2 Sector-2
Bahadurgarh Bahadurgarh
Haryana- 124507 Haryana- 124507

MARC TECHNOCRATS PVT. LTD.
Notes Forming Part of Financial Statements
As at 31st March 2022

(Amount in Hundreds, "00")

1	SHARE CAPITAL	As at 31st March 2022	As at 31st March 2021
	1. Authorised Share Capital (1,00,00,000 Equity Shares of Rs. 10/-each) (Previous year 1,00,00,000 Equity Shares of Rs. 10/-each)	10,00,000.00	10,00,000.00
		10,00,000.00	10,00,000.00
	2. Issued, Subscribed & fully paid up Share Capital (97,45,560 Equity Shares of Rs. 10/-each fully paid up) (Previous Year 88,59,600 Equity Shares of Rs. 10/-each fully paid up))	9,74,556.00	8,85,960.00
		9,74,556.00	8,85,960.00

Reconciliation of no. of shares outstanding:	Current Year		Previous Year	
	No. of Shares	Amount Rs.	No. of Shares	Amount Rs.
Equity Shares				
At the beginning of the period	88,59,600	8,85,96,000.00	29,53,200.00	2,95,32,000.00
Add: Issued during the period	8,85,960	88,59,600.00	59,06,400.00	5,90,64,000.00
Outstanding at the end of the period	97,45,560	9,74,55,600.00	88,59,600.00	8,85,96,000.00

Details of shareholders holding	Current Year		Previous Year	
	No. of Shares	% Holding	No. of Shares	% Holding
Mr. Hitender Kumar	90,98,892	93.36%	82,71,720.00	0.93
Mrs. Suman	6,46,668	6.64%	5,87,880.00	0.07
	97,45,560	100.00%	88,59,600.00	1.00

Shareholding of Promoters

Promoter name	Current Year			Previous Year		
	Shares at beginning	Shares at end	% Change	Shares at beginning	Shares at end	% Change
Mr. Hitender Kumar (% Share)	82,71,720 93.36%	90,98,892 93.36%	-	27,57,240 93.36%	82,71,720 0.93	-
Mrs. Suman (% Share)	5,87,880 6.64%	6,46,668 6.64%	0%	1,95,960 6.64%	5,87,880 0.07	-

- A There are no rights, preferences and restrictions attaching to any class of shares including restrictions on the distribution of dividends and the repayment of capital.
- B The Company has not reserved any Share for issue under options and contracts/commitments for the sale of shares/disinvestment.
- C The Company doesn't have any holding company or its ultimate holding company or subsidiaries or associates of the holding company.
- D For the period of 5 years immediately preceeding the date as at which B/S is prepared-
- a) No Shares have been allotted as fully paid up pursuant to contract without payment received in cash.
- b) The Company has not bought back any class of shares.
- E Bonus Shares have been allotted by the company in the Ratio of 1:10 during the year.
- F No Security has been converted into equity/preference shares.
- G There are no partially paid up Shares and no calls unpaid.
- H There are no forfeited shares.

Contd.....Note No. 2



2	RESERVES & SURPLUS	As at 31st March 2022	As at 31st March 2021
	Securities Premium	3,430.00	3,430.00
	Surplus		
	Opening Balance	2,81,721.32	6,69,993.56
	Add: Profit/(Loss) for the Year	2,73,509.60	2,02,445.43
	Less-		
	Utilised for Issue of Bonus Shares	88,596.00	5,90,640.00
	Income Tax Provision Adjustment	-	77.67
		-	-
		-	-
	Total	4,70,064.92	2,85,151.32

3	LONG TERM BORROWINGS	As at 31st March 2022	As at 31st March 2021
	A. Secured Loans		
	Vehicle Loans		
	Punjab National Bank (2976) (Innova Car Loan) (Hyp. of Innova Car by Punjab National Bank Bearing Vehicle RC No. HR 26 PH 0011)	7,141.22	12,769.90
	OD Limit (Overdraft)		
	HDFC Bank-03258020000168 (Secured by Mortgage of Property situated at House No.-1895 Sector 2-3 (Part) Rohtak & Plot No. A-55, Sector-36, Block-A, Suncity Rohtak & House No.1096 Sector-7 Bahadurgarh)	-	57,772.54
	B. Unsecured Loan		
	Loans and Advances from other Corporates :- Civilmantra Infracon Pvt. Ltd. (Inter-Corporate)	-	25,000.00
	Loans and Advances from Directors :- Suman	500.00	-
		7,641.22	95,542.43

4	TRADE PAYABLES	As at 31st March 2022	As at 31st March 2021
	Total outstanding dues of Creditors		
	MSME	-	-
	Others	2,06,021.09	2,19,226.81
		2,06,021.09	2,19,226.81

Contd.....Note No. 5



5	OTHER CURRENT LIABILITIES	As at 31st March 2022	As at 31st March 2021
	GST Payable	6,317.43	5,682.71
	GST RCM Payable	-	54.00
	TDS Payable (I.T.)	13,981.26	7,363.71
	Rent Payable	3,132.88	1,944.00
	Salary payable	22,128.67	16,013.30
	Vehicle Exp. Payable	9,237.87	7,141.43
	Security Deposits for Bidding	8,320.00	8,320.00
	Telephone Exp. Payable	-	11.39
	Advances received	4,028.85	3,000.00
	Total	67,146.96	49,530.54

6	SHORT TERM PROVISIONS	As at 31st March 2022	As at 31st March 2021
	Provision for Taxation	95,083.07	69,795.42
	Audit Fees Payable	400.00	400.00
	Professional Charges Payable	54,667.32	41,720.15
	Total	1,50,150.39	1,11,915.57

Contd.....Note No. 7



SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2022
(As per Companies Act, 2013)

PARTICULARS	GROSS BLOCK (COST OF PURCHASE)			DEPRECIATION				NET BLOCK			
	OP. BAL. AS ON 01.04.2021	ADDITION	DEL/SALE	TOTAL	DEP. AS ON 01.04.2021	DURING THE YEAR	PROFIT ON ASSET SALE & Written Off	DEP. W/o on Sale & Written off	TOTAL DEP. UPTO 31.03.2022	NET BLOCK AS ON 31.03.2021	NET BLOCK AS ON 31.03.2022
AIR CONDITIONER	10,29,106.25	4,36,774.39		14,65,880.64	2,52,468.00	3,38,364.00			5,90,832.00	7,76,638.25	8,75,048.64
BBD MACHINE	23,635.00			23,635.00	18,003.00	997.00			19,000.00	5,632.00	4,635.00
BUMP INTEGRATOR	4,44,375.00			4,44,375.00	2,94,082.00	27,177.00			3,21,259.00	1,50,293.00	1,23,116.00
CAR I10	6,84,881.00			6,84,881.00	5,23,805.00	50,901.00			5,74,706.00	1,61,076.00	1,10,175.00
CAR FOTUNER	34,63,216.00	34,63,216.00			16,81,788.00	4,14,629.00	21,29,288.06	20,96,417.00	-	17,81,428.00	-
CAR INNOVA (New)	27,92,125.00			27,92,125.00	9,52,678.00	5,75,714.00			15,28,392.00	18,39,447.00	12,63,733.00
COMPUTERS & SOFTWARES	23,60,310.28	9,67,826.97		33,28,137.25	20,65,634.00	4,94,360.00			25,59,994.00	2,94,676.28	7,68,143.25
COOLER	71,528.82			71,528.82	53,904.00	7,922.00			61,826.00	17,624.82	9,702.82
CYCLE	9,018.00			9,018.00	7,130.00	557.00			7,687.00	1,888.00	1,331.00
DIGITAL CAMERA	8,500.00			8,500.00	8,075.00	-			8,075.00	425.00	425.00
EQUIPMENT EXCEL LOAD PAD	1,45,000.00			1,45,000.00	1,26,586.00	3,584.00			1,30,170.00	18,414.00	14,830.00
FURNITURE & FIXTURES	9,98,575.75	9,93,952.20		19,92,527.95	4,34,409.00	2,93,486.00			7,27,895.00	5,64,166.75	12,64,632.95
GPS	14,500.00			14,500.00	13,775.00	-			13,775.00	725.00	725.00
INTERCOM	12,580.00			12,580.00	11,951.00	-			11,951.00	629.00	629.00
INVERTOR	1,57,612.89	217900		3,75,512.89	93,437.00	30,414.00			1,23,851.00	64,175.89	2,51,661.89
LAPTOP	2,87,942.34	63559.32		3,51,501.66	2,66,641.00	8,254.00			2,74,895.00	21,301.34	76,606.66
MOBILE PHONES	6,94,718.42	156651.62		8,51,370.04	5,10,057.00	1,26,175.00			6,36,232.00	1,84,661.42	2,15,138.04
OFFICE & OTHER EQUIPMENTS	7,43,505.50	14,89,126.58		22,32,632.08	3,32,329.00	5,07,773.00			8,40,102.00	4,11,176.50	13,92,530.08
PHOTOCOPY MACHINE	66,478.00			66,478.00	63,154.00	-			63,154.00	3,324.00	3,324.00
PLOTTER	2,99,250.00			2,99,250.00	2,05,913.00	16,920.00			2,22,833.00	93,337.00	76,417.00
PRINTER	2,24,299.03	1,22,552.93		3,46,851.96	2,05,757.00	25,217.00			2,30,974.00	18,542.03	1,15,877.96
SCOOTY	52,600.00			52,600.00	49,970.00	-			49,970.00	2,630.00	2,630.00
SILENT GENERATOR	3,59,000.00			3,59,000.00	1,94,611.00	29,777.00			2,24,388.00	1,64,389.00	1,34,612.00
SOFTWARE NANO CAD	4,05,000.00			4,05,000.00	3,84,750.00	-			3,84,750.00	20,250.00	20,250.00
SURVEY EQUIPMENT	20,580.00			20,580.00	13,518.00	1,281.00			14,799.00	7,062.00	5,781.00
T.V. (LCD)	3,69,700.02	76,718.75		4,46,418.77	1,27,750.00	1,13,157.00			2,40,907.00	2,41,950.02	2,05,511.77
PLANT & MACHINERY	1,41,25,000.00	5,23,728.80		1,46,48,728.80	20,10,453.00	22,54,358.00			42,64,811.00	1,21,14,547.00	1,03,83,917.80
TOTAL	2,98,63,037.30	50,48,791.56	34,63,216.00	3,14,48,612.86	1,09,02,628.00	53,21,017.00	21,29,288.06	20,96,417.00	1,41,27,228.00	1,89,60,409.30	1,73,21,384.86



Notes :-

- A. There is no addition of Asset by way of Business Acquisition or combination
- B. There is no revaluation of Assets during the year

contd.....note 8.....

8	Deferred Tax Assets (Net)	As at 31st March 2022	As at 31st March 2021
	Deferred Tax Assets (Net)	4,214.06	6,273.11
		4,214.06	6,273.11

9	OTHER NON CURRENT ASSETS	As at 31st March 2022	As at 31st March 2021
	Security Deposit & EMD Deposit	29,500.85	15,989.25
	Performance Guarantee	2,438.00	2,438.00
		31,938.85	18,427.25

10	TRADE RECEIVABLES	As at 31st March 2022	As at 31st March 2021
	Undisputed Trade Receivable		
	Considered Good	4,82,577.48	5,61,131.67
	Considered Doubtful	-	-
	Disputed Trade Receivable		
	Considered Good	-	-
	Considered Doubtful	-	-
		4,82,577.48	5,61,131.67

11	CASH & CASH EQUIVALENTS	As at 31st March 2022	As at 31st March 2021
	Balance with Banks :-		
	In Current accounts	43,168.48	51,491.44
	In O.D. A/c	1,32,848.27	57,998.59
	Fixed Deposit (including accrued interest)	6,02,582.01	4,44,326.78
		-	-
	Cash Balance:-		
	Cash in hand	2,092.50	4,866.53
	Petty Cash Balance	3,576.68	5,396.09
		-	-
	Others:-		
	DD in Hand (Refundable)	200.00	200.00
		-	-
		7,84,467.94	5,64,279.43

12	OTHER CURRENT ASSETS	As at 31st March 2022	As at 31st March 2021
	TDS Receivable	2,12,769.49	1,83,480.60
	Insurance Claim Receivable	34,960.87	-
	Advances to Creditors	11,576.27	-
	GST Receivable	12,988.53	-
	IT Refund Receivable	1,25,873.24	1,22,145.58
	Prepaid Insurance	-	1,984.95
	Advances for purchase of Asset	1,000.00	-
		-	-
		3,99,168.40	3,07,611.13



MARC TECHNOCRATS PVT. LTD.
NOTES TO STATEMENT OF PROFIT & LOSS
As at 31st March 2022

(Amount in Hundreds, "00")

13	<u>Particulars</u>	As at 31st March 2022	As at 31st March 2021
	Revenue from operations		
	Professional Receipts (Gross of Duties & Taxes Recovered)	22,89,552.87	21,75,691.37
		22,89,552.87	21,75,691.37

14	<u>Other Income :-</u>	As at 31st March 2022	As at 31st March 2021
	Interest Received on FDR & Security Deposit	25,210.70	23,163.27
	Interest Received on I.T. Refund	10,968.97	2,248.12
	Profit on Sale of Assets	-	3,424.19
	Surplus on Insurance Claim	21,292.88	
	Misc Income	6,902.50	-
		64,375.05	28,835.58

15	<u>Employee Benefit Expense</u>	As at 31st March 2022	As at 31st March 2021
	Salaries & Wages	2,19,772.31	1,63,560.51
	Director's Remuneration	36,000.00	36,000.00
	Staff Welfare Expenses	4,180.30	3,410.80
	Total	2,59,952.61	2,02,971.31

16	<u>Finance Cost :-</u>	As at 31st March 2022	As at 31st March 2021
	Interest on Loans	1,537.29	3,032.28
	Loan Clearing & Processing Charges	-	23,907.68
	Bank Charges	10,954.87	7,790.27
	Total	12,492.16	34,730.22



Contd.....Note No. 17

17	Depreciation & Amortization	As at 31st March 2022	As at 31st March 2021
	Depreciation & Amortization	53,210.17	46,094.87
	Total	53,210.17	46,094.87

18	Administrative & Other Expenses :-	As at 31st March 2022	As at 31st March 2021
	Direct Expenses		
	Professional Charges	9,18,212.23	10,04,168.05
	Other Expenses		
	Advertisement & Business Promotion Exp.	8,757.48	6,369.05
	Commission Exp.	28,248.20	-
	Inspection Charges	389.98	-
	Festival Exp.	501.93	150.05
	Power & Fuel Exp.	9,505.00	3,113.87
	Entertainment Exp.	4,242.17	4,812.76
	Donation	11,000.00	-
	Insurance Expenses	5,776.47	4,164.41
	Misc. Exp.	2,208.79	1,628.06
	Printing, Stationery & Courier Exp.	3,819.04	3,635.94
	Rent Expenses	47,603.80	27,979.56
	Rates, Fees & Taxes	5,219.38	8,725.31
	Office Maintainance Exp.	2,991.01	386.50
	Repair & Maintainance	3,822.12	12,751.96
	Software Exp.	36.00	-
	Sundry Round off	1.93	48.72
	Contract / Survey Expenses	99,865.95	80,271.65
	Prof. & Consultancy Charges	216.98	266.50
	Material Consumed	-	7,453.39
	Telephone & Internet Expenses	1,240.33	890.66
	Tender charges	2,155.72	5,264.00
	Tour & Travelling & Conveyance Exp.	48,687.83	51,781.37
	Training & Development Exp.	1,850.00	-
	Vehicle Running & Maintainance Exp.	99,319.69	92,243.70
	Water Exp.	2,295.37	1,658.39
		-	-
	Payment to Auditors		
	Statutory Audit & Tax Audit Fees	400.00	400.00
	Total	13,08,367.41	13,18,163.88



Contd.....Note No. 19

Note No. 19:-

SIGNIFICANT ACCOUNTING POLICIES

M/S MARC TECHNOCRATS PVT. LTD

1. BASIS OF PREPARATION

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP).

The Company has prepared these financial statements to comply in all material respects with the accounting standards as amended from time to time specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014.

The financial statements have been prepared on an accrual basis and under the historical cost convention.

The Accounting policies adopted in the preparation of the financial statements are consistent with those of the previous year, except for the changes in accounting policy explained below.

2. CHANGE IN ACCOUNTING POLICY

Presentation and Disclosure of Financial Statements during the year ended 31 March 2022, the Schedule III notified under the Companies Act 2013, has become applicable to the company, for preparation and presentation of its financial statements.

The adoption of schedule III does not impact recognition and measurement principles followed for preparation of financial statements.

3. USES OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates & assumptions that affect the reported amount of revenue, expense, assets & liabilities & the disclosure of contingent liabilities at the end of reporting period. Although these estimates are based on the management best knowledge of current events & actions, uncertainty about these assumptions & estimates could result in the outcome requiring a material adjustment to the carrying amount of assets & liabilities in future period.



4. INVESTMENTS

All long-term investments are stated at cost of acquisition.

Diminution of temporary nature in value of such long-term investments is not provided for except where determined to be of permanent nature.

The company is not having any long term investment during the financial year.

5. ACCOUNTING CONVENTION:

The Financial statements are prepared under the historical cost convention on the accrual basis of accounting and in accordance with the generally accepted accounting principles in India and comply with the accounting standards notified by the Central Government of India, under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 as amended from time to time and the relevant provisions the Companies Act, 2013 to the extent applicable.

6. PROPERTY, PLANT & EQUIPMENT AND DEPRECIATION :

Cost model as a measurement bases used for determining the gross carrying amount of Property, Plant & Equipment by entity in the Financial Statements for the financial year 2021-22.

The Land & Building, Plant & Machinery etc. are equitable mortgage with the Financial Institutions / Banks to the extent of amount outstanding under the head secured loans as on date, if any.

All the fixed assets are stated at Cost less Accumulated depreciation. The company capitalizes all costs directly relating to acquisition and installation of fixed assets.

Borrowing costs are capitalized as part of qualifying fixed assets. Other borrowing costs are expensed.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and Advances.

Property, Plant & Equipment are depreciated pro rata to the period of use, based on written down value method as per the useful life specified under the Schedule II of the Companies Act, 2013.

7. RECOGNITION OF INCOME AND EXPENDITURE:

Revenue /Income and Cost/Expenditure are generally accounted on accrual basis, as they are earned or occurred.



8. RETIREMENT BENEFITS

- a. No provision has been made for the future gratuity under the provisions of Gratuity Act.
- b. The Company has no scheme of Retirement Benefits and hence no provisions have been made for retirement benefits to the employee. Also Provision of Leave Encashment is also not applicable.

9. TAXES ON INCOME:

- a) Provision for current tax is made after taking into consideration benefits admissible under the provision of Income Tax Act, 1961.
- b) Deferred Tax resulting from "timing difference" between book and taxable profits is accounted for using the tax rates and laws that have been enacted or substantively enacted as on balance sheet date.
- c) Deferred tax Liabilities arising from timing differences are recognized to the extent there is reasonable certainty that these would be realized in future.

10. FORGEIN CURRENCY TRANSACTIONS

The foreign currency transactions are accounted for in terms of AS-11 on "the effect of changes in foreign rates". The foreign currency denominated assets & liabilities are reported using the closing rate as at the balance sheet. Foreign currency transactions are accounted at the exchange rate prevailing on the date of transaction. Any income or expense on account of exchange difference between the date of Transaction and on settlement Date or on translation is recognized in the profit and loss account as income or expense except in cases where they relate to acquisition of fixed assets in which case they are adjusted to carrying cost of such assets.

11. CONTINGENT LIABILITY

No disclosure is made for contingent liabilities in books of accounts. Further According to the information and explanations given to us and on overall examination of the Balance sheet and accounts of the company there are no contingent Liabilities.

12. VALUATION OF INVENTORIES:

The Company is engaged in the business of Trading of Shoe machinery & parts. Therefore Valuation of Finished goods has been done at cost or net realizable value whichever is less.



13.Additional Disclosures.

- a. No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- c. The Company is not a declared wilful defaulter by any bank or financial institutions or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- e. The Company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956;
- g. No Scheme of Arrangement has been approved by the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 during the year .
- h. The Company has not traded or invested in Crypto currency or Virtual currency during the financial year, hence disclosure is not required;
- i. There are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income-Tax Act, 1961, that has not been recorded in the books of account.
- j. The Company is small company as per section 2(85) of Companies Act 2013, Hence cash flow is not mandatory as required under section 2(40) of Companies Act 2013.



NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

1. Contingent Liabilities

No disclosure is made for contingent liabilities in books of accounts. Further According to the information and explanations given to us and on overall examination of the Balance sheet and accounts of the company there are no contingent Liabilities.

2. Auditor Remuneration

Auditors Remuneration includes fees in respect of:-

	31-03-2022	31-03-2021
	Amount (Rs.)	Amount (Rs.)
Audit Fee	40,000/-	40,000/-

3. In the opinion of Board of Directors, the aggregate value of current Assets, Loans and Advances on realization in ordinary course of Business will not be less than the amount at which these are stated in the Balance Sheet.
4. The company has not employed any employee drawing salary in excess of the limits laid down under Section 197 read with Rule 5 of Companies (Appointment and Remuneration rules) 2014.
5. Balances of Sundry Debtors, Sundry Creditors, and Loans & Advances are subject to confirmation.
6. The company is registered small-scale industry and therefore no license capacity is required.
7. No provision in terms of gratuity under the payment of Gratuity Act, 1972 has been made.
8. The depreciation has been charged to accounts on written down value method in accordance with the useful life specified in schedule II of the Companies Act, 2013.
9. Closing stocks have been taken as given & certified by the Management.
10. Balance Sheet and Profit & Loss Account has been prepared in vertical form as prescribed in Schedule III of Companies Act, 2013.



11. Accounting Standard as under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 has been complied with in preparations of Final Accounts except in certain matters where suitable notes are given.

12. In accordance with Accounting Standards-22 on "Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the company has accounted for the deferred taxes during the year.

The major components of Deferred Tax Assets & liabilities are as under (Amount in Rs.):

	Accumulated at 31/03/21	Change/Credit during the year	As at 31/03/22
<u>Deferred Tax Asset</u>			
Related to Property, Plant & Equipment	627311.00	-205905.00	421406.00

13. Micro, Small and Medium Enterprises Development Act, 2006

In accordance with the Notification No. GSR 679 (E) dt. 04.09.2015, issued by the Ministry of Corporate affairs, certain disclosures are required to be made relating to Micro and Small Enterprises as defined under the Micro, small and Medium Development act 2006. The Company is in the process of compiling relevant information from its suppliers about their coverage under the said Act. Since the relevant information is still not available, no disclosures have been made in the accounts.

Related Party Disclosures as per Accounting Standard 18- As identified by the management and relied upon by the auditors:

a Parties where control exist : NIL

b Other parties with whom the company has entered into transactions during the year in the ordinary course of business at arm's length as per details given below



Name of the related parties and description of relationship:

Sr No	Particulars	Name	Status
1	Associates	Nil	
2	Key Management Personnel (KMP)	Sh. Hitender Kumar Smt. Suman	(Director) (Director)
3	Relative of Key Management Personnel	Manish Rathee Rajni	(Relative of Director)

Disclosure of Related Party Transactions :-

Particulars	TOTAL	Enterprise over which key Mgt Personnel have Significant Influence	Relative of Key Management Personnel	Key Mgt. Personnel
<u>Salary Paid:</u>	36,00,000.00			
Sh. Hitender Kumar		-	-	24,00,000.00
Smt. Suman		-	-	12,00,000.00
<u>Rent Paid :</u>	3,60,000.00			
Smt. Suman		-	-	3,60,000.00
<u>Contractual Exp</u>	19,28,000.00			
Manish Rathee				9,72,000.00
Rajni				9,56,000.00

In our opinion and according to the information and explanations given to us, the related party transactions have been made at the price which is reasonable having regard to prevailing market price at relevant time and these transactions are not prime fascia prejudicial to the interest of the company.

As per our report of even date

For Sachinder Dixit & Co.
Chartered Accountants

CA Sachinder Dixit
M. No.: 546199
FRN: 031941N
UDIN:- 22546199ATEYBC2434

Place: Bahadurgarh
Date: 19th Sep 2022

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number
509596140200922

Date of e-Filing
20-Sep-2022

Name	:	MARC TECHNOCRATS PRIVATE LIMITED
PAN/TAN	:	AAFCEM1991G
Address	:	657, SURYA HOUSE, ABOVE CORP. BANK, ABOVE CORP. BANK, MUNDKA, ., 09, 110041
Form No.	:	Form 3CA-3CD
Form Description	:	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
Assessment Year	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	546199

(This is a computer generated Acknowledgement Receipt and needs no signature)





FORM NO. 3CA
[See rule 6G(1)(b)]

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. I report that the statutory audit of
M /s. MARC TECHNOCRATS PRIVATE LIMITED
657,SURYA HOUSE,ABOVE CORP. BANK,MAIN ROHTAK ROAD,MUNDKA
PAN **AAFCEM1991G**

was conducted by me SACHINDER DIXIT in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 19-Sep-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022
- (b) the audited Balance Sheet as at 31-MAR-2022; 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 my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The Assessee has not received any information from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. To the extent information available with the assessee, the assessee does not owe any sum including interest required to be disclosed under the said Act.
3	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify whether all the payments in excess of Rs. 10000/- have been made otherwise than by a account payee cheque or bank drafts. The reasons for the same being that such cheques or bank drafts are not returned to the assessee by the bank. However the management has certified that all payments in excess of Rs. 10000/- are made through account payee
4	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.

For SACHINDER DIXIT AND CO.
Chartered Accountant
(Firm Regn No.: 031941N)

Place :BAHADURGARH
Date : 20/09/2022
UDIN : 22546199ATHAZT3341



FORM NO. 3CD

[See rule 6G(2)]

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

Part A

01	Name of the assessee	MARC TECHNOCRATS PRIVATE LIMITED			
02	Address	657,SURYA HOUSE,ABOVE CORP. BANK,MAIN ROHTAK ROAD,MUNDKA			
03	Permanent Account Number (PAN)	AAFCM1991G			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	HARYANA		06AAFCM1991G1ZF	
05	Status	Company			
06	Previous year	from 1-APR-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third proviso to sec 44AB : Audited under any other law			
		Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA.)			

Part B

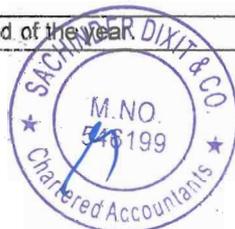
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			NA				
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	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)	Sector	Sub Sector	Code		
		PROFESSIONS		Engineering and technical consultancy	16005		
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
			Business	Sector	Sub Sector	Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register, Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register				



	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.)	657, FIRST FLOOR, SURYA HOUSE, ABOVE CORPORATION BANK, MAIN ROHTAK ROAD, MUNDKA, DELHI, 110041, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register (Computerized)		
	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.)	1, MARC HOUSE,, NEAR DEVI LAL PARK, SECTOR-6-7, BAHADURGARGH, HARYANA, 124507, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register (Computerized)		
	c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register, Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register, Stock Register			
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			
		Section	Amount	Remarks if any:		
13	a)	Method of accounting employed in the previous year	Mercantile system			
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No			
	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.)	Remarks if any:	
	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			
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f)	Disclosure as per ICDS	Disclosure			
		ICDS	Disclosure			
		ICDS I - Accounting Policies	All the fundamental accounting policies has been followed and also complied with this standard.			
		ICDS II - Valuation of Inventories	NOT APPLICABLE			
		ICDS III - Construction Contracts	NA			
		ICDS IV - Revenue Recognition	AS PER REPORT ATTACHED			
		ICDS V - Tangible Fixed Assets	AS PER REPORT ATTACHED			
		ICDS VII - Governments Grants	NA			
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	AS PER REPORT ATTACHED			
14	a)	Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods :- Cost or NRV Whichever is lower			
	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.)	Remarks if any:	
15		Give the following particulars of the capital asset converted into stock-in-trade:-	NA			



Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:								
16 Amounts not credited to the profit and loss account, being, -												
a) the items falling within the scope of section 28;			Nil									
Description		Amount	Remarks if any:									
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 & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil									
Description		Amount	Remarks if any:									
c) escalation claims accepted during the previous year;			Nil									
Description		Amount	Remarks if any:									
d) any other item of income;			Nil									
Description		Amount	Remarks if any:									
e) capital receipt, if any.			Nil									
Description		Amount	Remarks if any:									
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:												
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?
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 :-							As Per Annexure "A"					
a)	Description of asset/block of assets.											
b)	Rate of depreciation.											
c)	Actual cost or written down value, as the case may be.											
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											
cb)	Adjustment made to written down value of intangible asset due to excluding value of goodwill of a business or profession											
cc)	Adjusted written down value											
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.										
	ii)	change in rate of exchange of currency, and										
	iii)	Subsidy or grant or reimbursement, by whatever name called.										
e)	Depreciation allowable.											
f)	Written down value at the end of the year											



19	Amounts admissible under sections				
	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:	
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)]			Nil	
	Description	Amount	Remarks if any:		
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):			Nil	
	Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

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															
	1	expenditure of capital nature;										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	2	expenditure of personal nature;										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	4	Expenditure incurred at clubs being entrance fees and subscriptions										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	5	Expenditure incurred at clubs being cost for club services and facilities used.										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	6	Expenditure by way of penalty or fine for violation of any law for the time being force										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	7	Expenditure by way of any other penalty or fine not covered above										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	8	Expenditure incurred for any purpose which is an offence or which is prohibited by law										Nil				
		Particulars					Amount in Rs.					Remarks if any:				
	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:										Nil					
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Local Area	Post Office	State	Remarks if any:	
	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)										Nil					



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
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.								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
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.								Nil								
Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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)								Nil								
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:		
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: NA																



Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks	
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			
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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			
	Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
e)	provision for payment of gratuity not allowable under section 40A(7);			Nil			
f)	any sum paid by the assessee as an employer not allowable under section 40A(9);			Nil			
g)	particulars of any liability of a contingent nature;			Nil			
	Nature of Liability		Amount	Remarks if any:			
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;			Nil			
	Particulars		Amount	Remarks if any:			
i)	amount inadmissible under the proviso to section 36(1)(iii).			Nil			
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil			
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	HITENDER KUMAR	DIRECTOR		2400000	SALARY		
	SUMAN DEVI	DIRECTOR		1200000	SALARY		
	SUMAN DEVI	DIRECTOR		360000	RENT		
	MANISH RATHEE	RELATIVE OF DIRECTOR		972000	CONTRACT		
	RAJNI	RELATIVE OF DIRECTOR		956000	CONTRACT		
	SUMAN DEVI	DIRECTOR		1500000	LOAN REPAYMENT		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil			
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil			
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
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:-						
	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					
	a)	paid during the previous year;			Nil		
		Nature of Liability	Amount	Remarks if any:	Section		



	b)	not paid during the previous year;				Nil				
		Nature of Liability	Amount	Remarks if any:	Section					
	B	was incurred in the previous year and was								
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);				Nil				
		Nature of Liability	Amount	Remarks if any:	Section					
	b)	not paid on or before the aforesaid date.				Nil				
		Nature of Liability	Amount	Remarks if any:	Section					
	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.								No
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.				No				
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.				NA				
		Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:				
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)(viii), if yes, please furnish the details of the same.								No	
		Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
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	
		Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	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				NA				
		Nature of Income		Amount	Remarks if any:					
29	B	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				NA				
		Nature of Income		Amount	Remarks if any:					



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						
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA						
	Clause under which of Sub section(1) of 92CE primary adjustments is made			Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date	Remarks if any:			
30	B 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										NA						
	Amount(in Rs) of interest or 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 of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:			
30	C 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, 2022)										NA						
	Nature of the impermissible avoidance arrangement					Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement					Remarks if any:						
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																



Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit 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.
SUMAN DEVI	BAHADURGARH		1550000	No	1550000	Electronic clearing system	
b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			
Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Name of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar no	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
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.				Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				Nil			
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
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 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				Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
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 single transaction or in respect 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				Nil			
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			



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.							
Name of the payee	Address of the payee	Aadhaar no	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	
CIVILMANTRA INFRACON PVT LTD	DELHI		2500000	2500000	Electronic clearing system		
SUMAN DEVI	BAHADURGARH		1500000	1550000	Electronic clearing system		
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				Nil			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	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	
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				Nil			
Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	



32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
		Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks	
							Amount	Order U/S and date			
	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				
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.					No				
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
	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.					No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil					
	Section		Amount			Remarks if any:					
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				
		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 required to be 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	2	3	4	5	6	7	8	9	10
		DELM15082E	194C	Payments to contractors	19918564	19633440	19633440	202756	0	0	0
		DELM15082E	194H	Commission or brokerage	2824820	2824820	2324820	141242	0	0	5
		DELM15082E	194J	Rent	4760380	1623474	1623374	162398	0	0	0
		DELM15082E	192	Salary	25577231	17586298	17586298	758436	0	0	0
DELM15082E	194A	Fees for professional or technical services	92718669	92456948	92456948	8961879	0	0	0		
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes please furnish the details:					Yes:				



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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported					
DELM15082E	24Q	31-Jul-2021	16-Jul-2021	Yes						
DELM15082E	24Q	31-Oct-2021	21-Oct-2021	Yes						
DELM15082E	24Q	31-Jan-2022	14-Jan-2022	Yes						
DELM15082E	24Q	31-May-2022	10-May-2022	Yes						
DELM15082E	26Q	31-Jul-2021	16-Jul-2021	Yes						
DELM15082E	26Q	31-Oct-2021	23-Oct-2021	Yes						
DELM15082E	26Q	31-Jan-2022	14-Jan-2022	Yes						
DELM15082E	26Q	31-May-2022	04-May-2022	Yes						
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				Yes						
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.							
DELM15082E	27562	27562	12-Sep-2022							
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	NA									
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A Raw Materials :									
	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.
	NA									
	B Finished products :									
	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.		
	NA									
	C By products :									
	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.		
	NA									
36	A. Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2.				NA					
	Amount Received(in Rs)	Date of receipt			Remarks, if any:					
37	Whether any cost audit was carried out, 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.				No					
38	Whether any audit was conducted under the Central Excise Act, 1944, 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.				No					
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, 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				No					



40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		194029901		184380625	
	Gross profit/turnover	194029901	194029901	100	184380625	184380625
	Net profit/turnover	37065171	194029901	19.10	27068154	184380625
	Stock-in-trade/turnover	0	194029901	0	0	184380625
Material consumed/finished goods produced						

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 along with details of relevant proceedings.						Nil	
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a)	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B					NA	
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

43	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				NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31.st March,2022)					Yes:	
	Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
		Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		
	163133053	950500		50474321	NaN	111708232	

For SACHINDER DIXIT AND CO.
Chartered Accountant
(Firm Regn No.: 031941N)



(SACHINDER DIXIT)
PROPRIETOR

Place: BAHADURGARH

Date : 20/09/2022

UDIN : 22546199ATHAZT3341



Membership No: 546199

MARC TECHNOCRATS PRIVATE LIMITED
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year
COMPUTER	40%	3,42,984	0	0	3,42,984	11,53,938	0	0	0	0	5,10,333	9,86,589
PLANT	15%	1,65,62,229	0	0	1,65,62,229	-25,13,783	0	0	0	0	21,05,632	1,19,42,809
FURNITURE	10%	24,54,076	0	0	24,54,076	29,12,551	0	0	0	0	4,63,192	49,03,435
MOTOR CAR	30%	16,61,314	0	0	16,61,314	0	0	0	0	0	4,98,394	11,62,920
Total		2,10,20,603	0	0	2,10,20,603	15,52,701	0	0	0	0	35,77,551	1,89,95,753

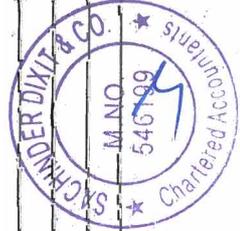
Addition/Deduction in Fixed Assets During the Financial Year

Block 40% COMPUTER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	COMPUTERS & SOFTWARE	7,11,762	0	7,11,762	31/08/2021	31/08/2021
2	COMPUTERS & SOFTWARE	0	4,42,176	4,42,176	10/01/2022	10/01/2022
	Total	7,11,762	4,42,176	11,53,938		

Block 15% PLANT

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	PLANT & MACHINERY	9,60,503	0	9,60,503	17/07/2021	17/07/2021
2	PLANT & MACHINERY	0	21,796	21,796	15/01/2022	15/01/2022
	Total	9,60,503	21,796	9,82,299		



Name of Assessee	MARC TECHNOCRATS PRIVATE LIMITED		
Address	657,SURYA HOUSE,ABOVE CORP. BANK,MAIN ROHTAK ROAD,MUNDKA,DELHI,110041		
E-Mail	CASACHINDER@GMAIL.COM		
Status	Company(Domestic)	Assessment Year	2022-2023
Ward	CIRCLE 16(2), DELHI	Year Ended	31.3.2022
PAN	AAFCM1991G	Incorporation Date	02/08/2007
Residential Status	Resident		
Nature of Business	PROFESSIONS-Other professional services n.e.c.(16019)		
A.O. Code	DEL-C-036-02		
GSTIN No.	06AAFCM1991G1ZF		
Filing Status	Original		
Return Filed On	20/09/2022	Acknowledgement No.:	509835331200922
Last Year Return Filed On	15/01/2022	Acknowledgement No.:	934784360150122
Last Year Return Filed u/s	115BAA		
Bank Name	HDFC Bank Ltd, BAHADURGARH, A/C NO:03258020000168 ,Type: Current ,IFSC: HDFC0000325		
Tele:	Mob:+918607905488		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D) 34161383

MARC TECHNOCRATS PRIVATE LIMITED

Profit as per Profit and Loss a/c		37065172
Add:		
Depreciation Debited in P&L A/c		5321017
Donation u/s 37		1100000
Total		<u>43486189</u>
Less:		
INTEREST RECEIVED ON IT REFUND	1096897	
Interest Received on FDR	2521070	
Surplus on Insurance Claim	2129288	
Depreciation as per Chart u/s 32	<u>3577551</u>	
		<u>9324806</u>
		<u>34161383</u>

Income from Other Sources (Chapter IV F) 3617967

Interest on F.D.R.		2521070
Interest From IT Refund		1096897
		<u>3617967</u>

Gross Total Income 37779350

Less: Deductions (Chapter VI-A) 0

Total Income		37779350
Round off u/s 288 A		37779350
Income Exempt u/s 10		2129288

MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)	8311457
Surcharge @10%	831146
	9142603
Health & Education Cess (HEC) @ 4.00%	365704
	9508307
T.D.S./T.C.S	20583848
	-11075541
Refundable (Round off u/s 288B)	11075540

T.D.S./ T.C.S. From

Non-Salary(as per Annexure) 20583848

Details of Exempt Income

S.No.	Particulars	Amount
1	Surplus on Insurance Claim	2129288
	Total	2129288

Due Date for filing of Return October 31, 2022

Comparison of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB	37779350
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	0
Gross Total Income as per Section 115BAA/115BAB	37779350
(ii) Allowed Deductions: (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	
NA	0
3. Gross Total Income (1-2)	37779350
Deduction under Chapter VIA	550000
Total Income after Adjustments under section 115BAA/115BAB	37229350

Details of Depreciation MARC TECHNOCRATS PRIVATE LIMITED

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
COMPUTER	40%	342984	711762	442177	1496923	0	0	1496923	510333	986590
PLANT	15%	16562229	960503	21797	17544529	3496087	0	14048442	2105632	11942810
FURNITURE	10%	2454076	1443132	1469420	5366628	0	0	5366628	463192	4903436
MOTOR CAR	30%	1661314	0	0	1661314	0	0	1661314	498394	1162920
Total		21020603	3115397	1933394	26069394	3496087	0	22573307	3577551	16995756

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	06AAFCM1991G1ZF	194029901
	TOTAL	194029901

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	18AAFCM1991G1ZA	AA180721182051H	30-Aug-2021	July,2021	0	0
2	18AAFCM1991G1ZA	AA1808211902363	24-Sep-2021	August,2021	4118085	4118085
3	06AAFCM1991G1ZF	AA060721575939L	26-Oct-2021	July,2021	18723907	18723907
4	06AAFCM1991G1ZF	AA060621906742D	22-Oct-2021	June,2021	16687293	16687293
5	06AAFCM1991G1ZF	AA0605215465178	21-Oct-2021	May,2021	7081137	7081137
6	18AAFCM1991G1ZA	AA180921172904W	19-Oct-2021	September,2021	1199080	1199080
7	18AAFCM1991G1ZA	AA181021069163L	11-Nov-2021	October,2021	1064415	1064415
8	06AAFCM1991G1ZF	AA060421573043M	21-Oct-2021	April,2021	4328904	4328904
9	06AAFCM1991G1ZF	AA0608215928021	26-Oct-2021	August,2021	15526607	15526607
10	12AAFCM1991G1ZM	AA120222011913Z	19-Mar-2022	February,2022	1135470	1135470
11	12AAFCM1991G1ZM	AA1211210117920	20-Dec-2021	November,2021	2306233	2306233
12	06AAFCM1991G1ZF	AA061021575017M	10-Jan-2022	October,2021	22631895	22631895
13	18AAFCM1991G1ZA	AA181221218617D	20-Jan-2022	December,2021	2212900	2212900
14	12AAFCM1991G1ZM	AA121221015298S	20-Jan-2022	December,2021	368813	368813
15	12AAFCM1991G1ZM	AA1201220157107	19-Mar-2022	January,2022	0	0
16	06AAFCM1991G1ZF	AA060921944397U	10-Jan-2022	September,2021	14757685	14757685
17	18AAFCM1991G1ZA	AA180222153560L	19-Mar-2022	February,2022	3197522	3197522
18	06AAFCM1991G1ZF	AA061221946452H	21-Mar-2022	December,2021	7297011	7297011
19	18AAFCM1991G1ZA	AA181121163990B	20-Dec-2021	November,2021	1372575	1372575
20	06AAFCM1991G1ZF	AA061121580461M	21-Mar-2022	November,2021	10226144	10226144
21	18AAFCM1991G1ZA	AA180122216221Z	19-Mar-2022	January,2022	2796028	2796028
22	12AAFCM1991G1ZM	AA120322014985J	20-Apr-2022	March,2022	1590830	1590830
23	18AAFCM1991G1ZA	AA1803221981539	20-Apr-2022	March,2022	3066307	3066307
	Total				141688841.00	141688841.00

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(₹.)
1	SFT-005 Time deposit	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAI PAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	48209672
	Total			48209672.00

Details of T.D.S. on Non-Salary(26 AS Import Date:18 Sep 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	ENGINEER LIAISON OFFICE	MRTE00483A	9581990	958199	958199
2	HDFC BANK LIMITED	MUMMH03189E	968584	96859	96859
3	MINISTRY OF SHIPPING ROAD TRANSPORT & HIGHWAYS OFF	LKNNM01519A	8434215	843422	843422
4	N H A I P I U PATNA-2	PTNN02478A	8754140	875414	875414
5	NATIONAL HIGHWAYS & INFRASTRUCTURE DEVELOPMENT COR	SHLN02393G	22987807	2298779	2298779
6	NATIONAL HIGHWAYS AND INFRASTRUCTURE DEVELOPMENT C	SHLN03051G	8081406	808140	808140
7	NATIONAL HIGHWAYS AUTHORITY OF INDIA PIU WASHIM	NGPN04134E	6795151	679515	679515
8	OFFICE OF THE CHIEF ENGINEER	SHLO00166F	2354844	2354844	2354844
9	OFFICE OF THE SUPTOG ENGR	MUMCO03642C	45437972	4543897	4543897
10	PUNJAB NATIONAL BANK	DELP09643D	500000	10000	10000

