

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHA)], 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)				
PAN	AAF1991G			
Name	MARC TECHNOCRATS PRIVATE LIMITED			
Address	657, SURYA HOUSE , ABOVE CORP. BANK,MAIN ROHTAK ROAD , MUNDKA , 09-Delhi, 91-INDIA, 110041			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	391183871220824	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	4,80,05,030	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	1,20,81,907	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	1,20,81,907	
	Taxes Paid	8	2,36,19,394	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,15,37,490	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return electronically transmitted on <u>22-Aug-2024 17:24:22</u> from IP address <u>223.178.211.241</u> and verified by <u>HITENDER KUMAR</u> having PAN <u>AMUPK7483M</u> on <u>22-Aug-2024</u> using paper ITR-Verification Form /Electronic Verification Code _____generated through _____ mode				
System Generated Barcode/QR Code	 AAF1991G0639118387122082489a9e1e397b317eec8313919898414b22cc66ed4			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

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, 2024**, the Statement of Profit and Loss and Cash Flow Statement 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, 2024; 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 Statement 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, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms 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.
- h) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.

Based on our examination which included test checks, except for the instances mentioned below, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software.

- a. The PPE (Property, Plant, and Equipment) software used by the company did not have an audit trail feature enabled, consequently, there was no audit trail maintained for transactions recorded within this particular software for the whole year.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For Sachinder Dixit & Co.
Chartered Accountants

CA Sachinder Dixit
M. No.: 546199

FRN: 031941N

UDIN:- 24546199BKFOVH8253

Place: Bahadurgarh

Date: 22.08.2024



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, 2024, 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, 2024, 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

CA Sachinder Dixit
M. No.: 546199

FRN: 031941N

UDIN:- 24546199BKFOVH8253

Place: Bahadurgarh

Date: 22.08.2024



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

As required by The Companies (Auditor's Report) Order (CARO), 2020 issued by the Central Govt., after consultation with National Financial Reporting Authority (NFRA), in terms of 143(11) 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 the situation of Property, Plant and Equipment. Further, there are 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) Title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- e) 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

The Company does not have any inventory and no working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.

3. The Company has during the year, not made investments in, 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. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.



4. According to the information and explanation given to us, the company has complied with requirements sections 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit.
5. The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
6. To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
7. a. 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, 2024 for a period of more than six months from the date they became payable.

b. There are no dues in respect of 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 that have not been deposited with the appropriate authorities on account of any dispute.
8. According to the information and explanation given to us, company has no transactions, 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 (43 of 1961).
9. **In respect of Loan & Borrowings**
 - a. In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
 - b. Company is not declared wilful defaulter by any bank or financial institution or other lender;
 - c. According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
 - d. According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;



- e. According to the information and explanation given to us, 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. According to the information and explanation given to us, 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. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- b. According to the information and explanation are given to us, 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) According to the information and explanation given to us, 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 accordingly provisions of the Clause 3(xii) of the Order is not applicable to 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, and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
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 towards corporate social responsibility 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: 22.08.2024


CA Sachinder Dixit
M. No.: 546199
FRN: 031941N
UDIN:- 24546199BKFOVH8253

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 2024

(Amount in Hundreds, "00")

PARTICULARS		NOTES	As at 31st March 2024	As at 31st March 2023
I.	EQUITY AND LIABILITIES			
1)	Shareholder's Funds			
	Share Capital	1	9,74,556.00	9,74,556.00
	Reserves and Surplus	2	10,83,351.40	7,32,984.84
2)	Non-Current Liabilities			
	(a) Long-term borrowings	3	80,901.14	45,277.69
3)	Current Liabilities			
	Short Term Borrowings	4	23,819.39	14,275.30
	Trade Payables	5	-	-
	(i) Micro Enterprises and Small Enterprises		2,26,614.90	2,12,334.57
	(ii) Others		1,67,883.73	1,05,530.48
	Other Current Liabilities	6	2,02,494.50	1,55,043.82
	Short-term Provisions	7	-	-
	Total		27,59,621.05	22,40,002.70
II.	ASSETS			
1)	Non-Current Assets			
	Property, Plant & Equipments and Intangible Assets			
	(i) Property, Plant and Equipment	8	2,90,372.51	1,75,391.21
	Deferred Tax Assets (Net)		11,126.99	8,674.25
	Non-Current Investments (Investment Property)	9	3,44,816.10	2,37,101.00
	Other Non Current Assets	10	39,165.49	12,384.00
2)	Current Assets			
	Trade Receivables	11	5,95,773.10	5,77,966.83
	Cash and Cash Equivalents	12	11,74,057.65	9,58,673.88
	Other Current Assets	13	3,04,309.21	2,69,811.53
	Total		27,59,621.05	22,40,002.70
	Significant Accounting Policies and Notes on Accounts	20		

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: 22.08.2024

UDIN:- 24546199BKFOVH8253

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 Rathee

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, 2024

(Amount in Hundreds, "00")

	Particulars	Notes	As at 31st March 2024	As at 31st March 2023
I	Revenue from operations	14	30,75,996.81	23,78,798.70
	Less- GST Recovered		4,69,219.85	3,62,867.60
II	Other Income	15	87,716.22	40,657.01
III	Total Income (I +II)		26,94,493.17	20,56,588.12
IV	<u>Expenses:</u>			
	Employee benefit expense	16	4,89,025.34	2,97,455.33
	Financial costs	17	35,304.79	4,683.29
	Depreciation & Amortization Exp.	18	73,526.10	56,334.73
	Administrative and Other expenses	19	16,27,904.04	13,46,767.85
	Total Expenses (IV)		22,25,760.28	17,05,241.20
V	Profit before exceptional and extraordinary items & tax (III - IV)		4,68,732.89	3,51,346.92
VI	Prior Period Items		-	-
IX	Profit before tax (VII - VIII)		4,68,732.89	3,51,346.92
X	Tax Expense:-			
	(1) Current tax		1,20,819.07	92,887.18
	(2) Deferred tax		(2,452.74)	(4,460.19)
XI	Profit(Loss) from the period from continuing operations (IX-X)		3,50,366.57	2,62,919.92
XII.	Earning per Equity Share:-			
	Basic / Dilluted		3.60	2.70

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: 22.08.2024
UDIN:- 24546199BKFOVH8253

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 Rathee
Director
DIN:- 06441742
H.No. 2499
Sector-2
Bahadurgarh
Haryana- 124507

MARC TECHNOCRATS PVT. LTD.

CIN: U74210DL2007PTC166575

657, FIRST FLOOR, SURYA HOUSE, MUNDKA, DELHI-110041

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March, 2024

(Amount in Hundreds, "00")

PARTICULARS	Amount 31.03.2024	Amount 31.03.2023
Cash flows from operating activities		
Profit before taxation as per Statement of Profit & Loss A/c	4,68,732.89	3,51,346.92
Adjustments for:		
Depreciation & Amortization	73,526.09	56,334.73
Investment income	(50,787.05)	(31,867.06)
Interest expense	8,374.30	4,683.29
Working capital changes:		
(Increase) / Decrease in trade and other receivables	(17,806.27)	(95,389.35)
Increase / (Decrease) in trade and other Payable	14,280.33	6,313.48
Increase / (Decrease) in current liabilities	1,09,803.93	43,276.95
(Increase) / Decrease in current Assets	(61,279.17)	1,29,356.87
Cash generated from operations	5,44,845.06	4,64,055.82
Income taxes paid	(1,20,819.07)	(92,887.18)
Income Tax Provision Adjustment		-
Net cash from operating activities	4,24,025.99	3,71,168.63
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,88,507.40)	(58,512.09)
Purchase of Investment Property	(1,07,715.00)	(2,37,101.00)
Investment in Unlisted Equity Shares	(0.10)	-
Purchase of FDR		19,554.85
Investment income	50,787.05	31,867.06
Net cash used in investing activities	(2,45,435.45)	(2,44,191.18)
Cash flows from financing activities		
Proceeds / Re-Payment of long-term borrowings	35,623.45	37,636.47
Proceeds / Re-Payment of Short-term borrowings	9,544.08	14,275.30
Interest paid	(8,374.30)	(4,683.29)
Net cash used in financing activities	36,793.24	47,228.49
Net increase in cash and cash equivalents	2,15,383.77	1,74,205.94
Cash and cash equivalents at beginning of period	9,58,673.88	7,84,467.94
Cash and cash equivalents at end of period	11,74,057.65	9,58,673.88

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: 22.08.2024

UDIN:- 24546199BKFOVH8253

FOR: **MARC TECHNOCRATS PVT. LTD.**



Hitender Kumar

Director

DIN:-01661280

H.No. 2499

Sector-2

Bahadurgarh

Haryana- 124507

Suman Rathee

Director

DIN:- 06441742

H.No. 2499

Sector-2

Bahadurgarh

Haryana- 124507

The Financial Ratios for the years ended March 31, 2024 and March 31, 2023 are as follows :

S.No.	Ratio	Numerator		Denominator		2023-24	2022-23	% Change	Reason for Variation
		Total Current Assets	Debts Consist of Borrowings	Total Current Liabilities	Total Shareholders' Equity				
1	Current Ratio (in times)					3.34	3.71	9.90%	N.A.
2	Debt-Equity Ratio (in times)					0.05	0.03	45.91%	#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			3.28	5.04	34.97%	#1
4	Return on Equity Ratio (in %)		Net Profit After Tax less Preference dividend (if any)			17.03%	15.40%	10.57%	N.A.
5	Inventory Turnover Ratio (in times)		Cost of good Sold			-	-	0.00%	#2
6	Trade Receivables Turnover Ratio (in times)		Revenue from operations			5.16	4.12	25.44%	#3
7	Trade Payables Turnover Ratio (in times)		Purchase of Raw Material / Stock -in-Trade			-	-	#DIV/0!	#2
8	Net Capital Turnover Ratio (in times)		Revenue from operations			2.12	1.80		N.A.
9	Net Profit Ratio (in %)		Net Profit after Tax			11.39%	11.05%	17.38%	N.A.
10	Return on Capital Employed (in %)		Profit before tax and finance costs			23.31%	20.15%	15.68%	N.A.
11	Return on Investment		Income generated from invested funds			NA	NA	NA	N.A.

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

- #1 The Ratio is increased due to Increase in Borrowing during the year.
#2 The Company is engaged in providing services, therefore this ratio related to inventory is not applicable.
#3 The Ratio is increased due to Increase in Revenue from Operations during the year.



MARC TECHNOCRATS PVT. LTD.
Notes Forming Part of Financial Statements
As at 31st March 2024

(Amount in Hundreds, "00")

1	SHARE CAPITAL	As at 31st March 2024	As at 31st March 2023
	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
	2. Issued, Subscribed & fully paid up Share Capital (97,45,560 Equity Shares of Rs. 10/-each fully paid up) (Previous Year 97,45,560 Equity Shares of Rs. 10/-each fully paid up))	10,00,000.00	10,00,000.00
		9,74,556.00	9,74,556.00
		9,74,556.00	9,74,556.00

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	97,45,560	9,74,55,600.00	97,45,560.00	9,74,55,600.00
Add: Issued during the period	-	-	-	-
Outstanding at the end of the period	97,45,560	9,74,55,600.00	97,45,560.00	9,74,55,600.00

Details of shareholders holding	Current Year		Previous Year	
	No. of Shares	% Holding	No. of Shares	% Holding
Mr. Hitender Kumar	90,98,892	93.36%	90,98,892.00	93.36%
Mrs. Suman Rathee	6,46,668	6.64%	6,46,668.00	6.64%
	97,45,560	100.00%	97,45,560.00	100.00%

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)	90,98,892 93.36%	90,98,892 93.36%	0%	82,71,720 93.36%	90,98,892 93.36%	-
Mrs. Suman Rathee (% Share)	6,46,668 6.64%	6,46,668 6.64%	0%	5,87,880 6.64%	6,46,668 6.64%	-

- 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 No Bonus Shares have been allotted by the company 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 2024	As at 31st March 2023
	Securities Premium	3,430.00	3,430.00
	Surplus		
	Opening Balance	7,29,554.83	4,66,634.92
	Add: Profit/(Loss) for the Year	3,50,366.57	2,62,919.92
		-	-
	Total	10,83,351.40	7,32,984.84

3	LONG TERM BORROWINGS	As at 31st March 2024	As at 31st March 2023
	A. Secured Loans		
	Vehicle Loans		
	HDFC Bank (1332) (Bolero Car Loan)	3,435.49	6,090.18
	Less- Current Maturity Amount Payable	(2,914.08)	(2,654.69)
	(Hyp. of Bolero Car by HDFC Bank Bearing Vehicle RC No. HR 13 U 9369)	521.41	3,435.49
	ICICI (Tata Signa (Truck Loan))	27,210.92	-
	Less- Current Maturity Amount Payable	(5,243.86)	-
	(Hyp. of Tata SingnaTruck by ICICI Bank Bearing Vehicle RC No. HR 74B 9403)	21,967.06	-
	Plant & Machinery Loans from Banks		
	ICICI (Mobile Bridge Machinery Loan)	31,661.70	-
	Less- Current Maturity Amount Payable	(6,101.52)	-
	(Hyp. of Mobile Bridge Machine by ICICI Bank)	25,560.18	-
	Term Loans from Banks		
	HDFC Bank (2142) (Plot No.4, Sector-2)	41,842.20	50,000.00
	Less- Current Maturity Amount Payable	(8,989.71)	(8,157.80)
	(Secured by Equitable Mortgage of Property situated at Plot No.4 Sector-2 Bahadurgarh, Haryana-124507.)	32,852.49	41,842.20
		80,901.14	45,277.69

Contd.....Note No. 4



4	SHORT TERM BORROWINGS	As at 31st March 2024	As at 31st March 2023
A. Secured Loans			
Bank OD Limit HDFC BANK-03258640000015		570.22	
Vehicle Loans HDFC Bank (2944) (Fortuner Car Loan) (Hyp. of Fortuner Car by HDFC Bank Bearing Vehicle RC No. HR 26 EW 0011)		-	3,462.81
Current Maturity of Long Term Borrowings			
Vehicle Loans HDFC Bank (1332) (Bolero Car Loan) (Hyp. of Bolero Car by HDFC Bank Bearing Vehicle RC No. HR 13 U 9369)		2,914.08	2,654.69
ICICI (Tata Signa (Truck Loan)) (Hyp. of Tata SingnaTruck by ICICI Bank Bearing Vehicle RC No. HR 74B 9403)		5,243.86	-
Term Loans from Banks HDFC Bank (2142) (Plot No.4, Sector-2) (Secured by Equitable Mortgage of Property situated at Plot No.4 Sector-2 Bahadurgarh, Haryana-124507.)		8,989.71	8,157.80
Plant & Machinery Loans from Banks ICICI (Mobile Bridge Machinery Loan) (Hyp. of Mobile Bridge Machine by ICICI Bank)		6,101.52	-
		23,819.39	14,275.30

Contd.....Note No. 5



5	TRADE PAYABLES	As at 31st March 2024	As at 31st March 2023
Total outstanding dues of Creditors			
MSME		-	-
Others		2,26,614.90	2,12,334.57
		2,26,614.90	2,12,334.57

Trade Payables Ageing Schedule

Particulars	Current Year (2023-24)				
	Less than 1 Yrs	1-2 Yrs	2-3 Yrs	More than 3 Yrs	Total
Undisputed Trade Payable					
(i) MSME	-	-	-	-	-
(ii) Others	1,47,675.46	11,843.67	37,339.26	29,756.51	2,26,614.90
Disputed Trade Payable					
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
Total	1,47,675.46	11,843.67	37,339.26	29,756.51	2,26,614.90

Particulars	Previous Year (2022-23)				
	Less than 1 Yrs	1-2 Yrs	2-3 Yrs	More than 3 Yrs	Total
Undisputed Trade Payable					
(i) MSME	-	-	-	-	-
(ii) Others	1,13,867.96	42,683.66	32,112.40	23,670.55	2,12,334.57
Disputed Trade Payable					
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
Total	1,13,867.96	42,683.66	32,112.40	23,670.55	2,12,334.57

Note: With the promulgation of the Micro, Small and Medium Enterprises Development Act, 2006, the Company is required to identify Micro and Small Suppliers and pay them interest on overdue beyond the specified period irrespective of the terms with the suppliers. As per the information available with the Company, there are no Suppliers which are covered under MSME. In view of this, the liability of interest cannot be reliably estimated nor the required disclosures made, Accounting in this regard will be carried as and when more information about the supplier is received and reliable estimate made in this regard. However management is of the opinion that liability in any case will be insignificant having regard to the supplier profile.

Contd.....Note No. 6



6	OTHER CURRENT LIABILITIES	As at 31st March 2024	As at 31st March 2023
	GST Payable	45,198.15	14,490.13
	GST RCM Payable	73.55	648.00
	TDS Payable (Under I.Tax)	21,602.98	21,579.86
	Rent Payable	2,724.24	5,916.00
	Salary payable	73,568.24	32,864.72
	Directors Salary Payable	2,395.60	1,231.08
	Vehicle Exp. Payable	1,921.99	10,233.33
	Security Deposits for Bidding	20,398.98	12,870.00
	Advances received	-	5,697.36
	Total	1,67,883.73	1,05,530.48

7	SHORT TERM PROVISIONS	As at 31st March 2024	As at 31st March 2023
	Provision for Taxation	1,20,819.07	92,887.18
	Audit Fees Payable	700.00	800.00
	Professional Charges Payable	75,230.25	61,152.21
	other Payable	5,745.18	204.43
	Total	2,02,494.50	1,55,043.82

Contd.....Note No. 8



MARC TECHNOCRATS PVT. LTD.

NOTE NO.-8

SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS ON 31.03.2024 (As per Companies Act, 2013)

(Amount in Hundreds "00")

PARTICULARS	GROSS BLOCK (COST OF PURCHASE)				DEPRECIATION			NET BLOCK	
	OP. BAL. AS ON 01.04.2023	ADDITION	DEL/SALE	TOTAL	DEP. AS ON 01.04.2023	DURING THE YEAR	TOTAL DEP. UPTO 31.03.2024	NET BLOCK AS ON 31.03.2024	NET BLOCK AS ON 31.03.2023
AIR CONDITIONER	15,576.77	1,746.88	-	17,323.65	8,870.34	2,420.45	11,290.79	6,032.86	6,706.43
BBB MACHINE	236.35	-	-	236.35	198.20	6.75	204.95	31.40	38.15
BUMP INTEGRATOR	4,443.75	-	-	4,443.75	3,435.21	182.37	3,617.58	826.17	1,008.54
CAR ii10	6,848.81	-	-	6,848.81	6,095.22	238.14	6,333.36	515.45	753.59
CAR INNOVA (New)	27,921.25	-	-	27,921.25	19,239.18	2,717.33	21,956.51	5,964.74	8,682.07
CAR BOLERO	-	-	-	10,473.66	62.74	3,252.85	3,315.59	7,158.07	10,410.92
CAR FORTUNER	-	-	-	41,675.20	9,914.32	9,961.13	19,875.45	21,799.75	31,760.88
COMPUTERS & SOFTWARES	36,100.17	28,784.93	-	64,885.10	31,316.66	11,879.47	43,196.13	21,688.97	4,783.51
COOLER	715.29	-	-	715.29	656.32	18.87	675.19	40.10	58.97
CYCLE	90.18	-	-	90.18	80.68	2.61	83.29	6.89	9.50
DIGITAL CAMERA	85.00	-	-	85.00	80.75	-	80.75	4.25	4.25
EQUIPMENT EXCEL LOAD PAD	1,450.00	-	-	1,450.00	1,330.56	23.24	1,353.80	96.20	119.44
FURNITURE & FIXTURES	20,359.69	6,037.82	-	26,397.51	10,640.61	2,763.02	13,403.63	12,993.88	9,719.08
GPS	145.00	-	-	145.00	137.75	-	137.75	7.25	7.25
INTERCOM	125.80	-	-	125.80	119.51	-	119.51	6.29	6.29
INVERTOR	3,755.13	1,354.89	-	5,110.02	1,690.75	463.09	2,153.84	2,956.18	2,064.38
LAPTOP	3,515.02	-	-	3,515.02	3,144.09	143.75	3,287.84	227.18	370.93
MOBILE PHONES	9,344.20	6,860.97	-	16,205.17	8,057.34	3,577.06	11,634.40	4,570.77	1,286.86
OFFICE & OTHER EQUIPMENTS	23,687.88	1,598.21	-	25,286.09	14,784.78	4,410.08	19,194.86	6,091.23	8,903.10
PHOTOCOPY MACHINE	664.78	-	-	664.78	631.54	-	631.54	33.24	33.24
PLOTTER	2,992.50	-	-	2,992.50	2,366.86	113.42	2,480.28	512.22	625.64
PRINTER	3,468.52	-	-	3,468.52	2,981.00	240.52	3,221.52	247.00	487.52
SCOOTY	526.00	-	-	526.00	499.70	-	499.70	26.30	26.30
SILENT GENERATOR	3,590.00	-	-	3,590.00	2,487.71	199.66	2,687.37	902.63	1,102.29
SOFTWARE NANO CAD	4,050.00	-	-	4,050.00	3,847.50	-	3,847.50	202.50	202.50
SURVEY EQUIPMENT	205.80	-	-	205.80	158.47	8.58	167.05	38.75	47.33
T.V. (LCD)	4,464.19	1,42,123.70	-	4,464.19	3,313.03	494.67	3,807.70	656.49	1,151.66
PLANT & MACHINERY	1,46,487.29	-	-	2,88,610.99	61,466.19	30,409.04	91,875.23	1,96,735.76	85,021.10
TOTAL	3,20,849.36	1,88,507.40	0.00	5,61,505.62	1,97,607.01	73,526.10	2,71,133.11	2,90,372.51	1,75,391.21



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

9	NON-CURRENT INVESTMENTS	As at 31st March 2024	As at 31st March 2023
Investment in Property			
Land at Plot No.3, Sector-2 Bahadurgarh, Jhajjar, Haryana-124507		1,19,401.00	1,19,401.00
Land at Plot No.4, Sector-2 Bahadurgarh, Jhajjar, Haryana-124507		1,17,700.00	1,17,700.00
Land at Plot No.2206, Sector-2 Bahadurgarh, Jhajjar, Haryana-124507		1,07,715.00	-
Investment in Unlisted Equity Shares			
Marc Fintech Pvt. Ltd. (1 Share X Rs. 10 each)		0.10	-
Total		3,44,816.10	2,37,101.00

10	OTHER NON CURRENT ASSETS	As at 31st March 2024	As at 31st March 2023
Security Deposit & EMD Deposit		36,727.49	9,946.00
Performance Guarantee		2,438.00	2,438.00
		39,165.49	12,384.00

11	TRADE RECEIVABLES	As at 31st March 2024	As at 31st March 2023
Undisputed Trade Receivable			
Considered Good		5,95,773.10	5,77,966.83
Considered Doubtful		-	-
Disputed Trade Receivable			
Considered Good		-	-
Considered Doubtful		-	-
		5,95,773.10	5,77,966.83

Trade Receivable Ageing Schedule						
Particulars	Current Year (2023-24)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable						
(i) Considered Good	2,93,235.08	40,651.02	26,980.09	38,792.60	1,96,114.31	5,95,773.10
(ii) Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
(i) Considered Good	-	-	-	-	-	-
(ii) Considered Doubtful	-	-	-	-	-	-
Total	2,93,235.08	40,651.02	26,980.09	38,792.60	1,96,114.31	5,95,773.10

Particulars	Previous Year (2022-23)					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable						
(i) Considered Good	2,45,153.10	39,216.95	50,668.21	50,035.07	1,92,893.49	5,77,966.83
(ii) Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivable						
(i) Considered Good	-	-	-	-	-	-
(ii) Considered Doubtful	-	-	-	-	-	-
Total	2,45,153.10	39,216.95	50,668.21	50,035.07	1,92,893.49	5,77,966.83



12	CASH & CASH EQUIVALENTS	As at 31st March 2024	As at 31st March 2023
	Balance with Banks :-		
	In Current accounts	62,512.57	918.70
	In O.D. A/c	1,13,516.10	1,91,121.41
	Fixed Deposit (including accrued interest)	9,60,770.41	7,40,389.13
	Cash Balance:-		
	Cash in hand	30,525.28	21,443.70
	Petty Cash Balance	733.29	800.94
	Others:-		
	DD in Hand (Refundable)	6,000.00	4,000.00
		11,74,057.65	9,58,673.88

13	OTHER CURRENT ASSETS	As at 31st March 2024	As at 31st March 2023
	TDS Receivable	2,59,264.38	2,13,010.15
	Staff Advance	919.71	466.96
	Advances to Creditors	318.50	66.84
	GST Receivable	-	11,464.86
	IT Refund Receivable	43,422.72	43,422.72
	Prepaid Insurance	383.90	1,380.01
		3,04,309.21	2,69,811.53

Contd.....Note No. 14



MARC TECHNOCRATS PVT. LTD.
NOTES TO STATEMENT OF PROFIT & LOSS
As at 31st March 2024

(Amount in Hundreds, "00")

14	<u>Particulars</u>	As at 31st March 2024	As at 31st March 2023
	<u>Revenue from operations</u>		
	Professional Receipts	26,06,776.96	20,15,931.11
		26,06,776.96	20,15,931.11

15	<u>Other Income :-</u>	As at 31st March 2024	As at 31st March 2023
	Interest Received on FDR & Security Deposit	50,787.05	31,867.06
	Interest Received on I.T. Refund	1,124.62	8,789.95
	Sundry Balances Written-off	3,326.00	
	Charges Reversal (Reversal of Earlier Years Charges Charged by Govt. Deptt. / Customers)	32,478.55	
		87,716.22	40,657.01

16	<u>Employee Benefit Expense</u>	As at 31st March 2024	As at 31st March 2023
	Salaries & Wages	4,16,932.26	2,60,312.18
	Director's Remuneration	68,400.00	30,600.00
	Staff Welfare Expenses	3,693.08	6,543.15
	Total	4,89,025.34	2,97,455.33

17	<u>Finance Cost :-</u>	As at 31st March 2024	As at 31st March 2023
	Interest on Loans	8,374.30	463.11
	Bank Charges	26,930.50	4,220.17
	Total	35,304.79	4,683.29

Contd.....Note No. 18



18	Depreciation & Amortization	As at 31st March 2024	As at 31st March 2023
	Depreciation & Amortization	73,526.10	56,334.73
	Total	73,526.10	56,334.73

19	Administrative & Other Expenses :-	As at 31st March 2024	As at 31st March 2023
	Other Expenses		
	Professional Charges	13,70,696.23	9,77,812.14
	Advertisement & Business Promotion Exp.	5,922.75	5,496.74
	Festival Exp.	4,326.80	5,038.85
	Power & Fuel Exp.	26,209.74	18,012.75
	Entertainment Exp.	2,476.05	3,087.29
	Donation	1,572.00	-
	Insurance Expenses	6,655.46	3,861.96
	Misc. Exp.	2,288.19	3,041.92
	Printing, Stationery & Courier Exp.	8,914.31	7,237.47
	Rent Expenses	52,776.53	52,316.91
	Rates, Fees & Taxes	5,303.02	2,751.64
	Office Maintainance Exp.	1,112.54	2,532.67
	Repair & Maintainance	12,942.07	6,849.59
	Software Exp.	-	761.92
	Sundry Round off	2.13	(1.37)
	Contract / Survey Expenses	8,260.45	42,263.61
	Prof. & Consultancy Charges	991.00	10,955.50
	Telephone & Internet Expenses	1,069.18	1,496.17
	Tender charges	5,685.06	13,780.73
	Charges by the Govt. Deptt. / Customers (Deficient Service)	21,005.97	37,179.30
	Tour & Travelling & Conveyance Exp.	61,303.02	44,719.75
	Training & Development Exp.	-	1,147.42
	Vehicle Running & Maintainance Exp.	24,660.70	1,03,026.37
	Water Exp.	3,030.85	2,998.53
	Payment to Auditors		
	Statutory Audit & Tax Audit Fees	700.00	400.00
	Total	16,27,904.04	13,46,767.85



Contd.....Note No. 20

Note No. 20:-

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 2024, 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 2023-2024.

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 Property, Plant & Equipment are stated at Cost less Accumulated depreciation. The company capitalizes all costs directly relating to acquisition and installation of Property, Plant & Equipment.

Borrowing costs are capitalized as part of qualifying Property, Plant & Equipment. Other borrowing costs are expensed.

Advances paid towards the acquisition of Property, Plant & Equipment 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 Providing Services, hence no inventories are held by the entity at the end of the Year.

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.
- b. 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.
- c. 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;
- d. 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 .
- e. The Company has not traded or invested in Crypto currency or Virtual currency during the financial year, hence disclosure is not required;
- f. 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.
- g. Cash Flow Statement is prepared using indirect method as per Accounting Standard AS-3.
- h. Title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- i. The Company has no borrowings from banks on the basis of security of current assets on which the Company is required to submit quarterly returns or statements of current assets with banks or financial institutions.



j. No charges or satisfaction is yet to be registered with ROC beyond the statutory period, except the following-

Assets on which Charge is Created (Assets under Charge)	Charge Holder Name	Date of Creation of Charge	Charge Amount (In Rs.)	Status on MCA Portal
Immovable Property	PNB Bank	08/05/2015	13,00,00,000	Open.
Fixed Deposits / Cash Deposits	HDFC Bank Ltd.	22/11/2021	11,58,00,000	Open.

Note- The Above charges were created on the assets of the company against loans taken by the company, further, the relevant loans are fully repaid (HDFC Bank Charge Related loan fully repaid and PNB Bank Charge needs to be modified to Rs.63,30,504/-.) & satisfied and NOC is received by the company from the charge-holder for the same but the satisfaction of these charge is not yet registered with ROC beyond the Statutory period of 30 Days or further within 300 Days under Section 82 of Companies Act, 2013 due to the technical glitches faced on the MCA website, mca.gov.in, and due to clerical errors committed by the Bank Employed professionals and further non-cooperation by the bank officials, as a result, the said charges are still reflected as "open" in the MCA Database as on the Date of the Signing of Balance Sheet.

The Company further is making continuous efforts with the help of Professionals in order to satisfy these Charges.



NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

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 (Amount in Rs. And not in Hundreds):-

	31-03-2024 Amount (Rs.)	31-03-2023 Amount (Rs.)
Audit Fee	70,000/-	40,000/-

- 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.
- 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.
- Balances of Sundry Debtors, Sundry Creditors, and Loans & Advances are subject to confirmation.
- The company is registered small-scale industry and therefore no license capacity is required.
- No provision in terms of gratuity under the payment of Gratuity Act, 1972 has been made.
- 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.
- The Company is engaged in Providing Services, hence no inventories are held by the entity at the end of the Year..
- Balance Sheet and Profit & Loss Account has been prepaid 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. And not in Hundreds):

	Accumulated at 31/03/24	Change/Credit during the year	As at 31/03/23
<u>Deferred Tax Asset</u>			
Related to Property, Plant & Equipment	11,12,699.00	2,45,274.00	8,67,425.00

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 : Marc Fintech Pvt. Ltd.
- 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 Rathee	(Director) (Director)



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA), 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
2024-25

PAN	AAFCEM1991G		
Name	MARC TECHNOCRATS PRIVATE LIMITED		
Address	657, SURYA HOUSE , ABOVE CORP. BANK,MAIN ROHTAK ROAD , MUNDKA , 09-Delhi, 91-INDIA, 110041		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	391183871220824

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	4,80,05,030
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,20,81,907
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	1,20,81,907
	Taxes Paid	8	2,36,19,394
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,15,37,490
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 22-Aug-2024 17:24:22 from IP address
223.178.211.241 and verified by HITENDER KUMAR having PAN AMUPK7483M
on 22-Aug-2024 using paper ITR-Verification Form /Electronic Verification Code _____ generated through
_____ mode

System Generated

Barcode/QR Code



AAFCEM1991G0639118387122082489a9e1e397b317eec8313919898414b22cc66ed4

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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	2024-2025
Ward	CIRCLE 16(2), DELHI	Year Ended	31.3.2024
PAN	AAFCEM1991G	Incorporation Date	02/08/2007
Residential Status	Resident		
Nature of Business	PROFESSIONS-Other professional services n.e.c.(16019),Trade Name:MARC TECHNOCRATS PRIVATE LIMITED		
A.O. Code	DEL-C-036-02		
GSTIN No.	06AAFCEM1991G1ZF		
Filing Status	Original		
Return Filed On	22/08/2024	Acknowledgement No.:	391183871220824
Last Year Return Filed On	28/12/2023	Acknowledgement No.:	580494591281223
Last Year Return Filed u/s	115BAA		
Bank Name	HDFC Bank Ltd, BAHADURGARH, A/C NO:03258020000168 ,Type: Current ,IFSC: HDFC0000325, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:7419949494		

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

Income from Business or Profession (Chapter IV D) 4,25,25,866

MARC TECHNOCRATS PRIVATE LIMITED

Profit as per Profit and Loss a/c	4,68,73,289
<u>Add:</u>	
Depreciation Debited in P&L A/c	73,52,610
Donation u/s 37	1,57,200
Total	<u>5,43,83,099</u>
<u>Less:</u>	
INTEREST RECEIVED ON IT REFUND	1,12,462
Interest Received on FDR	50,78,705
Rental Income From Machinery	2,88,000
Depreciation as per Chart u/s 32	<u>63,78,066</u>
	<u>1,18,57,233</u>
	<u>4,25,25,866</u>

Income from Other Sources (Chapter IV F) 54,79,167

Interest on F.D.R.	50,78,705
Interest From IT Refund	1,12,462
Rent Item	2,88,000
	<u>54,79,167</u>

Gross Total Income 4,80,05,033

Total Income	<u>4,80,05,033</u>
Round off u/s 288 A	4,80,05,033
MAT Provisions not apply on company due to applicability of section 115BAA	4,80,05,030

Tax Due @ 22% (Company applicable for Sec 115BAA)	1,05,61,107
Surcharge @10%	<u>10,56,111</u>
	1,16,17,218
Health & Education Cess (HEC) @ 4.00%	<u>4,64,689</u>
	1,20,81,907
T.D.S./T.C.S	<u>2,36,19,394</u>
	-1,15,37,487
Refundable (Round off u/s 288B)	<u>1,15,37,490</u>

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

Non-Salary(as per Annexure)	2,35,89,314
T.C.S.(as per Annexure)	30,080
Due Date for filing of Return October 31, 2024	

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

1.Total income as per Section 115BAA/115BAB	48005033
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	<u>0</u>
Gross Total Income as per Section 115BAA/115BAB	<u>48005033</u>
(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	<u>0</u>
3. Gross Total Income (1-2)	<u>48005033</u>
Deduction under Chapter VIA	<u>0</u>
Total Income after Adjustments under section 115BAA/115BAB	<u>48005033</u>

Details of Depreciation MARC TECHNOCRATS PRIVATE LIMITED

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
COMPUTER	40%	774286	1682467	966348	3423101	0	0	3423101	1175971	2247130
PLANT	15%	14740622	1421237	0	28952992	0	0	28952992	4342949	24610043
FURNITURE	10%	4656706	995684	993871	6646261	0	0	6646261	614933	6031328
MOTOR CAR	30%	814044	0	0	814044	0	0	814044	244213	569831
Total		20985658	1689052	1960219	39836398	0	0	39836398	6378066	33458332

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
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NAME OF ASSESSEE : MARC TECHNOCRATS PRIVATE LIMITED A.Y. 2024-2025 PAN : AAFCM1991G Code :1M

1	HDFC Bank Ltd	BAHADURGARH	03258640000015	HDFC0000325	Current	Yes	No
2	HDFC Bank Ltd	BAHADURGARH	03258020000168	HDFC0000325	Current(Primary)	Yes	Yes
3	Punjab National Bank		3363002100018841	PUNB0336300	Current	Yes	No

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	06AAFCM1991G1ZF	203931429
2	18AAFCM1991G1ZA	43636724
3	12AAFCM1991G1ZM	13109543
TOTAL		260677696

Details of T.D.S. on Non-Salary(26 AS Import Date:22 Aug 2024)

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	GREENHIGHWAY INFRA PRIVATE LIMITED	RTKG15213C	10000000	200000	200000
2	HDFC BANK LIMITED	MUMH03189E	4536971	453698	453698
3	MINISTRY OF SHIPPING ROAD TRANSPORT & HIGHWAYS OFF	LKNM01519A	9839638	983963	983963
4	N H A I P I U PATNA-2	PTNN02478A	7648086	764809	764809
5	NATIONAL HIGHWAYS & INFRASTRUCTURE DEVELOPMENT COR	SHLN02393G	40823821	4082381	4082381
6	NATIONAL HIGHWAYS AND INFRASTRUCTURE DEVELOPMENT C	SHLN03051G	13202073	1320208	1320208
7	NATIONAL HIGHWAYS AUTHORITY OF INDIA PIU GORAKHPUR	ALDN00287A	2499220	249922	249922
8	OFFICE OF SUPERINTENDING ENGINEER	HYDO00697E	3660350	366035	366035
9	OFFICE OF THE CHIEF ENGINEER	SHLO00166F	22165191	2216519	2216519
10	OFFICE OF THE SUPTOG ENGR	MUMO03642C	29831323	2983133	2983133
11	PIN AZAMGRAH	ALDP02570B	8946100	894613	894613
12	PIU DAMOH	BPLP02345A	838253	83826	83826
13	PROJECT IMPLEMENTATION UNIT HAJIPUR	PTNP02414G	4600945	460096	460096
14	PUNJAB NATIONAL BANK	RTKP02509D	541734	54174	54174
15	REGIONAL OFFICE MORTH VIJAYAWADA	VPNR02131D	31415639	3141572	3141572
16	REGIONAL OFFICE ROAD TRANSPORT AND HIGHWAYS	JPRR03875E	16498167	1649816	1649816
17	SANDEEP SINGH	BPLS09365G	288000	5760	5760
18	SARDP NE CELL ITANAGAR	SHLS04366F	36787841	3678789	3678789
TOTAL			244123352	23589314	23589314

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	10000000	269449318	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :269449318	200000
Business	194JA	23931127	as above	as above	2393113

NAME OF ASSESSEE : MARC TECHNOCRATS PRIVATE LIMITED A.Y. 2024-2025 PAN : AAFCM1991G Code :1M

Business	194JB	204825520	as above as above	20482569
Other Sources	194A	5078705	5479167 Interest Income:5191167 Rental Income:288000	507872
Other Sources	194I(a)	288000	as above as above	5760
Total		244123352	274928485	23589314

Details of T.C.S.(26 AS Import Date:22 Aug 2024)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	M G MOTORS TOTAL	DELM09841G	30080 30080	30080 30080

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference	
1	Business receipts	341506765	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income No account case gross receipts business /profession	260677696 8771622	
2	GST purchases	101981390		269449318	72057447
3	GST turnover	252240785			
4	Interest from deposit	5078705	Interest on FDR	5078705	NIL
5	Purchase of time deposits	138617250			
6	Purchase of immovable property	10000000			
7	Purchase of vehicle	3008000			
8	Rent on plant & machinery	288000	Rent Item	288000	NIL
	Interest from income tax refund		- Interest from IT Refund	112462	112462



(HITENDER KUMAR)
For MARC TECHNOCRATS PRIVATE LIMITED
Date-22.08.2024

CompuTax : 1M [MARC TECHNOCRATS PRIVATE LIMITED]

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
390906040220824

Date of e-Filing
22-Aug-2024

Name	: MARC TECHNOCRATS PRIVATE LIMITED
PAN/TAN	: AAFCM1991G
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	: 2024-25
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)(a)]

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

1. We report that the statutory audit of
M / s. MARC TECHNOCRATS PRIVATE LIMITED
657, SURYA HOUSE, ABOVE CORP. BANK, MAIN ROHTAK ROAD, MUNDKA
PAN **AAF CM1991G**

was conducted by me SACHINDER DIXIT in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of my audit report dated 22-Aug-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2023 to ending on 31-MAR-2024
(b) the audited Balance Sheet as at 31-MAR-2024; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	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
2	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.
3	Others	AS PER ANNEXURE(A) ATTACHED
4	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(i) and 22(ii) of form 3CD in relation to disallowance of delayed payments to MSME and interest thereon is not been given.
5	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.

For SACHINDER DIXIT AND CO.
Chartered Accountants
(Firm Regn No.: 0031941N)



Sachinder Dixit

(SACHINDER DIXIT)
PROPRITOR

Membership No: 546199

Place : BAHADURGARH
Date : 22/08/2024
UDIN : 24546199BKFOV18831



Annexure 'A'
(Refer to Clause 5 of Form 3CA)
For the AY 2024-25
OBSERVATIONS REGARDING FORM 3CD
(Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

1. Clause 21(d)(A):

It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that the cheque exceeding Rs. 10,000/- issued by account payee or bank draft.

2. Clause 31(a)(v), 31(b)(iv) and 31(c):

It is not possible to verify whether the taking or accepting of loan or deposit or repayment of the same have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However, the assessee certifies that all such transactions were made by account payee or bank draft.

3. Clause 34:

We have verified the compliance with the provisions of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which include test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B.”

For Sachinder Dixit & Co.
Chartered Accountants
FRN: 031941N



Sachinder Dixit
Prop.
M.No. 546199

Place: Bahadurgarh
Date: 22-08-2024

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	
	Goods and service tax	ASSAM		18AAFCM1991G1ZA	
	Goods and service tax	ARUNACHAL PRADESH		12AAFCM1991G1ZM	
05	Status	Company			
06	Previous year	from 01-Apr-2023 to 31-MAR-2024			
07	Assessment year	2024-25			
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			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	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				
	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.)	PLOT NO-2264 P, MARC HOUSE, SECTOR-2,, BAHADURGARH, BAHADURGARH, HARYANA, 124507, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)			



	c) List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales 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				
	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 ATTCHED			
	ICDS V - Tangible Fixed Assets	AS PER REPORT ATTCHED			
	ICDS VII - Governments Grants	NA			
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	AS PER REPORT ATTCHED			
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:											No	
	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	Others	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 for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	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 to compound an offence under any law for the time being in force, in India or outside India	Nil	
	Particulars	Amount in Rs.	Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	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	Locality or 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	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 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	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	Amount out of (VI) deposited, if any	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 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	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	Amount out of (VI) deposited, if any	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	(i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil				
	(ii)	any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	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
		HITENDER KUMAR	DIRECTOR		3420000	SALARY	
		HITENDER KUMAR	DIRECTOR		540000	RENT	
		SUMAN RATHEE	DIRECTOR		3420000	SALARY	
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)(vii), 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)(vii), 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	Pinc ode	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)				No				
	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				Nil				
	Name of the lender or depositor	Address of the lender or depositor	PAN 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.
	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 Name of the person from whom specified sum is received	PAN of the Name 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 the 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:				Nil			
		Name of the payee	Address of the payee	PAN 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
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/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)		Remarks
								Amount	Order U/S	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	5289851	3054952	3054952	38001	0	0	0
		DELM15082E	194-I	Rent	5277653	1041710	1041710	104171	0	0	0
		DELM15082E	192	Salary	48533226	23136156	23136156	1639840	0	0	0
		DELM15082E	194J	Fees for professional or technical services	137316723	137316723	137316723	13731675	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-2023	24-Jul-2023	Yes			
	DELM15082E	24Q	31-Oct-2023	24-Oct-2023	Yes			
	DELM15082E	24Q	31-Jan-2024	22-Jan-2024	Yes			



DELM15082E	24Q	31-May-2024	06-May-2024	Yes	
DELM15082E	26Q	30-Sep-2023	04-Sep-2023	Yes	
DELM15082E	26Q	31-Oct-2023	20-Oct-2023	Yes	
DELM15082E	26Q	31-Jan-2024	22-Jan-2024	Yes	
DELM15082E	26Q	31-May-2024	14-May-2024	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	1173	1173	07-May-2023
	DELM15082E	36	36	07-Jun-2023
	DELM15082E	2821	2821	07-Aug-2023

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		260677696			
	Gross profit/turnover	260677696	260677696	100	201593110	201593110
	Net profit/turnover	46873289	260677696	17.98	35134692	201593110
	Stock-in-trade/turnover	0	260677696	0	0	201593110
	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 issued)	Date of demand raised/refund issued	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/transactions on 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 31st 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			
		161811208	837430	0	90993850	91831280	69979928		

For SACHINDER DIXIT AND CO.
Chartered Accountants
(Firm Regn No.: 0031941N)



(SACHINDER DIXIT)
PROPRITOR
Membership No: 546199

Place :BAHADURGARH
Date : 22/08/2024
UDIN : 24546199BKFOVI8831

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 value under section 115BAC/15BAD (for assessment year 2021-2022 only)	Adjustment made to written 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 Exise 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	B/F Add. Dep added in depreciation allowable
COMPUTER	40%	7,74,286	0	0	7,74,286	26,48,815	0	0	0	0	11,75,971	22,47,130	0
PLANT	15%	1,47,40,622	0	0	1,47,40,622	1,42,12,370	0	0	0	0	43,42,949	2,46,10,043	0
FURNITURE	10%	46,56,706	0	0	46,56,706	19,89,555	0	0	0	0	6,14,933	60,31,328	0
MOTOR CAR	30%	8,14,044	0	0	8,14,044	0	0	0	0	0	2,44,213	5,69,831	0
Total		2,09,85,658	0	0	2,09,85,658	1,88,50,740	0	0	0	0	63,78,066	3,34,58,332	0

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	COMPUTER	16,82,467	0	16,82,467	30/09/2023	30/09/2023
2	COMPUTER	0	9,66,348	9,66,348	31/03/2024	31/03/2024
	Total	16,82,467	9,66,348	26,48,815		

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	1,42,12,370	0	1,42,12,370	30/09/2023	30/09/2023
	Total	1,42,12,370	0	1,42,12,370		

Block 10% FURNITURE



S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FURNITURE	9,95,684	0	9,95,684	30/09/2023	30/09/2023
2	FURNITURE	0	9,93,871	9,93,871	31/03/2024	31/03/2024
	Total	9,95,684	9,93,871	19,89,555		



ICDS Disclosure for A.Y. 2024-25

ICDS DISCLOSURES	
ICDS 4- Revenue Recognition	<p>The significant accounting policies adopted for recognition of revenue forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. The assessee has adopted a policy to modify the computation of income for the purpose of making compliance of Income Computation and Disclosure Standard-IV. The disclosures as per ICDS-4 are as under:</p> <ul style="list-style-type: none"> (a) In a transaction involving sale of good, total amount not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty: Rs Nil (b) The amount of revenue from service transactions recognized as revenue during the previous year has been disclosed separately and forms part of the financial statements. (c) Revenue from service contracts with duration of not more than ninety days is recognized at completed service method and the assessee is not engaged in executing service contracts exceeding 90 days. (d) Interest on refund of any tax, duty or cess is deemed to be the income of the previous year in which such interest is received :NIL (e) Dividends are recognized in accordance with the provisions of the Income Tax Act, 1961.
ICDS 5- Tangible Fixed Assets	<p>The significant accounting policies adopted for 'Tangible Fixed Assets' forms part and have been disclosed separately in the financial statements and there is no change in accounting policy regularly employed by the assessee. However, for computation of income, depreciation on 'tangible fixed assets' has been computed in accordance with the provisions of the Income Tax Act, 1961. For other disclosures as required by ICDS-V, please refer to clause no 18 of this form.</p>
ICDS 9- Borrowing Cost	<p>In the business of the assessee there no qualifying asset which necessarily require a period of twelve months or more for its acquisition, construction or production, however, where funds are borrowed specifically for the purposes of acquisition, construction or production of a qualifying asset, the amount of actual borrowing costs incurred during the period on the funds so borrowed is capitalized on that respective asset following ICDS-IX and the provisions of Income Tax Act, 1961. In view of this policy an amount of Rs Nil pertaining to borrowing costs was capitalized during the previous year.</p>



ICDS-10- Provisions	
In respect of Provisions:-	
Nature of obligation,	Salary Payable, TelephoneExpense, Audit Fee etc
its carrying amount at the beginning:	1,25,27,177/-
its carrying amount at the end of the Previous Year	1,82,68,458/-
additional provisions made during the previous year, including increases to existing provisions	1,82,68,458/-
amounts used, that is incurred and charged against the provision, during the previous year	1,25,27,177/-
unused amounts reversed during the previous year	Nil
the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement	Nil
Brief description of the nature of the asset and related income;	Nil
the carrying amount of asset at the beginning of the previous year	Nil
The carrying amount at the end year of Previous Year	Nil
Additional amount of asset and related income recognised during the year, including increases to assets and related income already recognised	Nil
Amount of asset and related income reversed during the previous year	Nil



Disclosure of Related Party Transactions :- (In Actual Rupees & not in Hundreds)

Particulars	TOTAL	Enterprise over which key Mgt Personnel have Significant Influence	Relative of Key Management Personnel	Key Mgt. Personnel
Salary Paid:	68,40,000.00			
Sh. Hitender Kumar	-	-	-	34,20,000.00
Smt. Suman Rathee	-	-	-	34,20,000.00
Rent Paid :	5,40,000.00			
Sh. Hitender Kumar	-	-	-	5,40,000.00

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

Place: Bahadurgarh
Date: 22.08.2024



CA Sachinder Dixit
M. No.: 546199
FRN: 031941N
UDIN:- 24546199BKFOVH8253