



CA. Pravin Shinde
B.Com, LL.B, F.C.A.
CA. L.V. Nayak
B.Com, F.C.A.

AUDITOR'S SET
(SMA)
Shinde // Nayak
AND ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Report

TO

THE MEMBERS OF PENTACLE CONSULTANTS (I) PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **PENTACLE CONSULTANTS (I) PRIVATE LIMITED**, which comprise the balance sheet as at 31 March 2023 and the statement of profit and loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation 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 the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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 there under.

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.



Auditor's Responsibility

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 control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 statements.

Opinion

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, of the state of affairs of the Company as at 31 March 2023 and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the said Order.

As required by Section 143 (3) of the Act, 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 purposes 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 and the statement of profit and loss dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on 31 March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;



- (f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 119906W


L V NAYAK

Partner

Membership No. 104221

PLACE : MUMBAI

DATE : 05-09-2023

Annexure A to the Independent Auditor's Report of even date on financial statements of PENTACLE CONSULTANTS (I) PRIVATE LIMITED for the year ended 31st March, 2023

- (i) a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
- b. The Company has a regular programme of physical verification of its fixed assets. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable property are held in the name of the Company.
- (ii) Physical verification of inventory has not been conducted at since company does not have any inventory.
- (iii) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the provisions of section 185 and 186 of the Act are not applicable to the Company. Accordingly, paragraph 3(iv) of the Order is not applicable.
- (v) According to the information and explanations given to us, the Company has not accepted any deposits from the public to which the directives issued by the Reserve Bank of India and the provisions of Section 73 to Section 76 or any other relevant provisions of the Act and the rules framed there under apply.
- (vi) The Central Government has not prescribed the maintenance of cost records under sub section (1) of section 148 of the Act for any of the services rendered by the Company. Accordingly paragraph 3(vi) of the Order is not applicable.
- (vii) a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, service tax and other statutory dues have generally been deposited regularly during the year by the Company to the appropriate authorities.
- b. According to the information and explanations given to us, there are no dues of income tax or service tax which have not been deposited on account of any dispute.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to financial institutions, banks, Governments or debenture holders.
- (ix) In our opinion and according to the information and explanations given to us, the company has outstanding car loans on different make cars purchased for the official use of the company as on 31st March 2023 and the loan is regularly serviced in the form of EMI.



- (x) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the explanation and information given to us, we have neither come across any instance of fraud on or by the Company noticed or reported during the course of our audit nor have we been informed of any such instance by the Management.
- (xi) The Company being a Private Limited Company paragraph 3(xiv) of the Order is not applicable and hence not commented upon.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the order are not applicable to the Company and hence not commented upon.
- (xvii) The Company has not incurred any cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There is no resignation of the Statutory Auditor During the year; hence this clause is not applicable to the company.
- (xix) According to the information and explanations given to us and on the basis of financial ratios, Ageing and expected dates of realization of financial assets and payment of financial liabilities, Other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing



has come to our attention. Which cause us to be that any material uncertainty exists as on the date of audit report that company is not capable of meeting its liabilities existing on the dates 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

- (xx) According to the information and explanations given to us and based on our examination of the records of the company, the company has nominal profit to spend on CSR as per section 135 of the Companies Act during the year. Accordingly, it has been decided by the management of the company to fund a suitable CSR activity in future years to the appropriate extent.
- (xxi) Reporting under Clause xxi of the order is required to be reported only in case of consolidated financial statements. This has been reflected in the separate consolidated audit report.

For **SHINDE NAYAK & ASSOCIATES**
CHARTERED ACCOUNTANTS
FIRM REG. NO. 119906W




L V NAYAK
Partner

Membership No. 104221

PLACE : MUMBAI

DATE : 05-09-2023

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of **PENTACLE CONSULTANTS (I) PRIVATE LIMITED** Ltd as of March 31, 2023 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 (the "Guidance Note") 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.

Auditor's 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 issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 judgment, 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.



A handwritten signature in blue ink, likely of the auditor, written over a faint circular stamp.

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, to the best of our information and according to the explanations given to us, 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, 2023, 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 issued by the Institute of Chartered Accountants of India.

For SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 119906W



A handwritten signature in blue ink, appearing to read 'L V NAYAK', written over a light blue circular stamp.

L V NAYAK

Partner

Membership No. 104221

PLACE : MUMBAI

DATE : 05-09-2023

PENTACLE CONSULTANTS (I) PVT. LTD.
Balance Sheet as at 31st March, 2023

Particulars	Note No	As at March 31, 2023 (RS)	As at March 31, 2022 (RS)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	I	1000000	1000000
(b) Reserves and Surplus	II	294015537	228130893
(3) Non-Current Liabilities			
(a) Long-term borrowings	III	56332916	9644628
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	IV	10243174	5892589
(c) Other current liabilities	V	60072606	48480277
(d) Short-term provisions	VI	0	0
Total		421664233	293148389
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	VII	81801099	22419481
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	VIII	55203259	81536696
(c) Deferred tax assets (net)		3361608	2163291
(d) Long term loans and advances	IX	68038596	9722277
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	X	99068584	99177769
(d) Cash and cash equivalents	XI	43929935	30629208
(e) Short-term loans and advances	XII	60559998	39655886
(f) Other current assets	XIII	9701155	7843780
Total		421664233	293148389
Significant Accounting Policies & Notes on Financial Statements (I To XLX)			

SHINDE NAYAK & ASSOCIATES

For and on behalf of the Board

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO. 119906W

or Pentacle Consultants (I) Pvt. Ltd. or Pentacle Consultants (I) Pvt. Ltd.

(CA. L. V. NAYAK)

PARTNER

MEM. NO. 104221

PLACE : MUMBAI.

DATE :05-09-2023

UDIN : 23104221BGWATE3725

Mr Mahendra More
(DIRECTOR)

DIN NO: 01870852

Director

Mrs. Pallavi More
(DIRECTOR)

DIN: 01870832

Director

PENTACLE CONSULTANTS (I) PVT. LTD.

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	As at March 31, 2023 (RS)	As at March 31, 2022 (RS)
I. Revenue from operations	XV	407822609	268608503
II. Other Income	XVI	6882728	4458025
III. Total Revenue (I +II)		414705337	273066528
IV. Expenses:			
Cost of materials consumed	XVII	0	0
Employee benefit expense	XVIII	87255052	111751415
Financial costs	XIX	61567	117055
Depreciation and amortization expense	VII	11925570	4385900
Other expenses	XX	228749040	106547556
V Total Expenses		327991229	222801926
VI. Profit before tax (V - III)		86714109	50264602
VII. Tax expense:			
(1) Current tax		0	0
(2) Deferred tax		-1198317	-167784
(3) Short/Excess Provision of Tax	XXI	0	0
		-1198317	-167784
VIII. Profit(Loss) from the period from continuing operations (VI - VII)		87912426	50432386
IX. Earning per equity share:			
(1) Basic		879	504
(2) Diluted		879	504

Significant Accounting Policies & Notes on Financial Statements (I To XIX)

As per our Audit Report of even date attached
SHINDE NAYAK & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 119906W

For and on behalf of the Board

(CA. L. V. NAYAK)
PARTNER

MEM. NO. 104221
 PLACE : MUMBAI.
 DATE :05-09-2023
 UDIN : 23104221BGWATE3725

For Pentacle Consultants (I) Pvt. Ltd.

Mahendra

Mr. Mahendra More
(DIRECTOR)

DIN NO: 01870852

Pallavi

Mrs. Pallavi More
(DIRECTOR)

DIN: 01870832

PENTACLE CONSULTANTS (I) PVT. LTD.

Notes Forming Part Of Balance Sheet As On 31.03.2023

	AS ON 31.03.2023	AS ON 31.03.2022
Note No. I - Share Capital		
(a) Authorised	1000000	1000000
100000 Equity Shares of Rs. 10 each	1000000	1000000
(b) Issued		
100000 Equity Shares of Rs. 10 each	1000000	1000000
	1000000	1000000
Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting period:		
Shares outstanding at the beginning of the year	Nil	Nil
Shares outstanding at the end of the year	Nil	Nil
Terms / rights attached to equity shares:		
The company has only one type of equity shares having a par value of Rs. 10/- per share. Each holder of Equity shareholder is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. During the year the amount of per share dividend recognised as distribution to equity shareholders was Rs. Nil (PY Rs. Nil). In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in the proportion of the number of equity shares held.		
2.1 Details of Shareholders holding more than 5% of the issued Shares		
Name of the Share Holders :	Total Shares	Total Shares
Mahendra More	51000	51000
Pallavi More	49000	49000
	100000	1,00,000
Note No. II - Reserve & Surplus		
(a) General Reserve		
Opening Balance	7020000	7020000
(+) Transfer from Profit & Loss Account during the year		
	7020000	7020000
(b) Profit & Loss Account		
Opening Balance	221110893	202456269.4
(-) Transfer to Statutory Reserves during the year		
(+) Current Year Profit	87912426	50432386.46
(-) Adjustment during the year	22027782	31777762.48
(+) Income Tax of Previous Years		
	286995537	221110893
	294015537	228130893
Note No. III - Long Term Borrowings		
Secured Loan - Car Loan From Bank(Annexure 1)	54300475	6214628
Unsecured Other Loans (Annexure 2)		
Astra Homes Pvt Ltd	0	3400000
Ganesh More	0	30000
JJM MP BG WITHHELD	1185752	0
Citi Bank Credit Card	846689	0
	56332916	9644628
Note No. IV - Trade Payable		
Sundry Creditors (Annexure 3)	10243174	5892589
	10243174	5892589
Note No. V - Other Current Liabilities		
(a) Statutory Dues (Annexure 4)	33419276	23762959
(b) Other payable (Annexure 5)	5250235	3537515
(c) Advance from Customers		
Amar Developers	33000	33000
Milind	50095	120095

For Pentacle Consultants (I) Pvt. Ltd.

EMD PMRDA	0	25000
(d) Other Deposits (Annexure 6)		
J Kumar Infraprojects Ltd	2000000	2000000
Supreme Infrastructure Pvt Ltd	6200000	6200000
BHS Housing Pvt. Ltd.	5000000	5000000
Supreme Infrastructure	2500000	2500000
Supreme Infra Pvt. Ltd.(Manohar wada)	5050000	5050000
Deposit Received	0	251708
Arcon Techsolution Deposit	570000	0
	60072606	48480277
Note No. VI - Short Term Provisions		
Provision for Tax	0	0
	0	0
Note No. VIII - Non Current Investments		
Equity Investment in Graphite	0	380054
Equity Investment in HEG	0	919054
Shares of Jana Seva Sahakari Bank Ltd	525	525
Astra Homes Pvt. Ltd(Equity Share Unquoted)	49000000	49000000
Pentacle Technologies (I) Pvt Ltd (Equity Shares)	15000	15000
Pentacle Consultants (I) Pvt Ltd & GK Sen Associates-Investment	6182989	3941781
ICICI Bank Investments	0	27280283
Pentacle Consultants UK Ltd	4745	0
	55203259	81536696
Note No. IX - Long Term Loans & Advances (Annexure 7)		
Advance for Staff	250100	301255
Retention BMC	2730001	1788076
Petty Cash Advance	0	14145
Staff Loan	75400	0
Shoolin Infrastructure LLP	2350758	4510758
Niyati More	2500000	1500000
Retention Money MSRDC Nagpur	1358042	1358042
Pentacle Technologies Pvt Ltd	0	250000
Withheld BMC	187753	0
Amol Kedar Pawar	1750000	0
Lata Kedar Pawar	2250000	0
Loan to Director (Mahendra More)	40272028	0
Naman Pandey Loan	1589600	0
Pentacle Consultants UK Ltd - Loan	12224914	0
Pentacle Social Welfare Foundation	500000	0
	68038596	9722277
Note No. X - Trade Receivable		
Sundry Debtors (Annexure 10)		
Less than 180 Days	98701774	98099800
More than 180 Days	366810	1077969
	99068584	99177769
Note No. XI - Cash & Cash Equivalents		
Cash Balance	7224582	4406667
Balance with Banks	11719672	11892455
Fixed Deposits with Bank	24985681	14330086
	43929935	30629208
Note No. XII.1 CONTINGENT LIABILITIES NOT PROVIDED FOR		
Guarantees provided by the bank	250470206	105014720
	250470206	105014720
Note No. XII - Short Term Loans & Advances (Annexure 11)		
Interest accrued but not due(BOB)	883	792
Interest accrued but not due(Kotak)	151901	63413
Interest accrued but not due(ICICI)	748482	471992
TCS	114587	104095
TDS GST 2%	16190764	8396323
TDS On FD Interest Kotak	16878	17400
TDS On Rent Received	19000	0
TDS On UK Loan	117123	0
TDS On Consultancy Fees F.Y.2022-23	40595398	0
TDS On FD Interest ICICI	111891	52444
TDS On Consultancy Fees F.Y.2021-22	0	28689398
TDS On Dividend	1320	269
Goss GET	2006271	1576737
Advance to Client	395500	333028
	60559998	39655886
Note No. XIII - Other Current Assets		
EMD Deposits (Annexure 8)	9701155	7843780
	9701155	7843780

For Pentacle Consultants (I) P

PENTACLE CONSULTANTS (I) PVT. LTD.**Notes Forming Part Of Profit & Loss A/c As On 31.03.2022**

	AS ON 31.03.2023	AS ON 31.03.2022
Note No. XV - Revenue from Operations		
Consultancy Charges	40,78,07,609	268608503
Other Sales	15000	0
	407822609	268608503
Note No. XVI - Other Income		
FD Interest	1288568	346796
Interest Accrued on Pentacle U K	585616	0
Dividend	13200	2690
Interest on Income Tax Refund	290032	0
Share Of Profit From Firm	841208	595134
Liabilities No More Payable	1530047	3161500
Profit on Sale of Mutual Funds	550544	351905
Profit on Sale of Fixed Assets	383513	0
Remuneration from Partnership Firm	1400000	0
	6882728	4458025
Note No. XVII - Cost Of Material Consumed		
Purchases	0	0
	0	0
Note No. XVIII - Employee Benefit Expenses		
Salary To Staff	42665940	26540312
Staff Welfare	1389112	1493033
Remuneration To Directors	43200000	83718071
	87255052	111751415
Note No. XIX - Finance Cost		
Interest on OD	61567	117055
	61567	117055
Note No. XX - Other Expenses		
Other Admin. Expenses		
Advertisement Expenses	255896	221275
Bank Charges & Bank Gaurantee	4918412	1171976
BMC Charges	966300	639265
Brokerage	1313000	110000
Commission	3529263	0
Auditors Remuneration	200000	200000
Business Travel & Promotion Expenses	19007813	13441710
Business Development Expenses	16492322	20766565
Computer Exp	4555	15340



For Pentacle Consultants (I)

Courier Expenses	0	381
Credit Charges & Demat charges	22017	1213
Digital Signature Exp	9000	21500
Donation	10400000	225000
Electricity charges	130652	71942
General Expenses	108000	214190
Interest & Penalty On GST	486500	777237
Interest & Penalty On Profession Tax	0	2000
Interest & Penalty On TDS	0	195000
Interest On Car Loan	664165	337452
Interest On Office Loan	1078578	0
Insurance	462358	660413
Internet Expenses	625000	325000
ITC GST Excess Claimed	0	421324
Labour Charges	5450000	0
Prior Period Expenses W/off	4312691	241218
Loan Processing Fees	1549521	3197296
Medical Expenses	40184	92853
Membership & Subscription	0	23837
Misc Expenses	0	5000
Motor Car Insurance	231916	76276
Motor Car Exp	182452	105938
Office Expenses	4106576	4145977
Rent	3352776	2223000
Petrol Expenses	65611	85188
Printing & Stationery	2757434	310385
Professional Fees	38643763	29561240
Professional Fees for Projects	70997095	19845087
Mediclaime Staff	530080	0
Repairs & Maintenance	3932554	873008
ROC Fees	29200	4275
Appeal Fees	109000	0
Stampduty Charges	784742	239527
Society Maintenance	178502	349957
Software charges	702109	257134
Tender Fees	318112	337803
Telephone Expenses	55082	5146
Travel Insurance	21651	73997
Travelling Expenses	4387096	1659239
Site Visit Expenses	477985	402944
TDS Reimbursement	73115	0
Water Bill	30567	0
Discount	2986	0
Visa Fees	6659	71020
Bank Penal Interest	0	572420
Education Exp	2987075	0
Legal Fees	20000000	0
Salary (Project Exp)	845605	1010630
Income tax paid	0	958380
Interest Payment of Income tax	4808	0
Loss on Sale of Shares	908264	0
	228749040	106547556
Note No. XXI Short Provision of Tax		

For Pentacle Consultants (Pvt.)

Jahankar

Pur

Director

Annexure 1
SECURED LOANS

Particulars	Amount
ICICI Bank Car Loan (Range Rover)	4953730
HDFC Bank Car Loan	2450000
HDFC Bank Car Loan (Hycross)	2352887
HDFC Bank Car Loan (Nexon)	3144903
HDFC Bank Car Loan (XUV 700)	2460128
HSBC Bank (Worli Office)	38938827
Total	54300475

Annexure 2
UNSECURED LOANS

Particulars	Amount
JJM MP BG WITHHELD	1185752
Citi Bank Credit Card	846689
Total	2032441

Annexure 3
Sundry Creditors

Particulars	Amount
Sai Engineering - VVSL Surveyour	182393
Pioneer Engineer	21060
Air Cool	55830
Essjay Copier Pvt Ltd	71503
Khushboo Dhoot	135000
Microdyne Computers	63027
Milind Bavadhankar	761527
One Place CPL Disposal AC	537042
Ramdev Enterprises	286905
R A Tanna	35400
Siddhivinayak Fire System	92095
S R LIGHTS	81340
Varay Image Runner	103472
Vedant Marketing	12895
Vision Consultant	2429335
Mappers Eye GIS	737500
Jhunjhunu Engineers Pvt Ltd Rajkot Gondal	1285653
Sachin Dhoot Professional Fees	180000
Haware Splendor CHSL	35000
Jal Vayu Defence Enclave CHSL	60001
KRISHNA APARTMENT	15722
Aaram Nagar	47900
Agra Road Industry	10000
MMRDA GreenNalla	2630918
MMRDA ODC - Knack	15042
MMRDA WITHHELD ODC (KNACK)	10000
National Highway Authority of India	345815
Total	10243174

For Pentacle Consultants (I) Pvt. L

Mahesh

For Pentacle

[Signature]



Annexure 4
STATUTORY DUES

Particulars	Amount
IGST @18% Supply	167289
CGST-OUTPUT	28067661
IGST-OUTPUT	3555166
SGST-OUTPUT	40062115
CGST-INPUT	-17757090
IGST-INPUT	-10768737
SGST-INPUT	-17092558
TDS Provision	14880660
Interest & Penalty On TDS Payable	300000
Input CGST blocked	-3887148
Input SGST blocked	-3912742
Input IGST blocked	-195340
Total	33419276

Other outstanding dues

Annexure 5:- Other Payable

Particulars	Amount
Provident Fund	454642
Profession Tax Payable	133250
Audit fees Payable	200000
TDS on Labour Fees	3757
Salary	4458586
Total	5250235

Annexure 6

Deposits from Customers

Particulars	Amount
J Kumar Infraprojects Ltd	2000000
Supreme Infrastructure Pvt Ltd	2500000
BHS Housing Pvt. Ltd.	5000000
Supreme Infrastructure	6200000
Supreme Infra Pvt. Ltd. (Manohar wada)	5050000
Arcon Techsolution Deposit	570000
Grand Total	21320000

Annexure 7

Advances to Others

PARTICULARS	Amount
Advance for Staff	250100
Retainment BMC	2730001
Retention Money MSRDC Nagpur	1358042
Staff Loan	75400
Shoolin Infrastructure LLP	2350758
Withheld BMC	187753
Amol Kedar Pawar	1750000
Lata Kedar Pawar	2250000
Loan to Director (Mahendra More)	40272028
Naman Pandey Loan	1589600
Niyati More - Loan	2500000
Pentacle Consultants UK Ltd - Loan	12224914
Pentacle Social Welfare Foundation	500000
Grand Total	68038596

For Pentacle Consultants (I) Pvt. Ltd.

Mahendra

For Pentacle Consultants (I) Pvt. Ltd.

7

L 300

Annexure 8**EMD Deposits**

Particulars	Amount
FD With BOB Bilaspur	10440
Mmrda WITHHELD KULGAON BADLAPUR	20000
MSRDC PUNE RING ROAD- WITHHELD	50000
MSRDC VVSL WITHHELD	150000
MSRDC Withheld Konakn Package II	50000
MSRDC Withheld Konakn Package I	50000
EMD	7994560
EMD Repair	29240
FD EMD	97352
Security Deposits	980000
Deposite BMC	42421
Security Deposit JJM MP	214470
LW JJM MP	12672
Total	9701155

Annexure 9**F,D WITH BANK AGAINST BANK GAURANTEES**

Particulars	Amount
FD BG MSRDC FD NO. 055513040871	331500
FD BG MSRDC Pune Ring Road FD No. 055513040548	7321654
FDkotakAgtUmbrellaBg Bharatmala FD8311863055	495130
FD MSRDC Pune Ring Road FD NO. 055513040594	139941
FD NHAI FD NO. 055513040886	50000
FD No. 05551301405 Mahim to Milan SWD	24612
FD No. 055513031404 Green Nallah	52538
FD No. 055513031415 Utility Duct Project	9468
FD No. 055513031417 Utility Duct Project	17421
Fd No. 055513036963 - Against Mahagenco	73971
FD NO. 055513038565	9966
Fd No. 055513040111 MP Jal Jivan Mission Tender	119000
Fd NO. 055513042142 AGAINST MMRDA ULHAS NAGAR PKG1	80000
FD No. 055513049122 - VBSL	5970000
Fd NO. 0555138239 - NHAI BHARATMALA	497245
FD with ICICI Bank Fd No. 055513028528	14223
FD With ICICI Bank FD No. 055513028529	11852
FD With ICICI Bank Fd No. 055513029960 MSRDC Samru	2933223
FD with ICICI Bank FD No. 055513030531 Konkan Exp	1228787
FD with ICICI Bank Fd No. 055513030532 Konkan Exp	1018324
FD with ICICI Bank Fd No. 055513031611	23708
FD with ICICI Bank FD No. 055513034835 - VVSL	2546555
FD With ICICI Bank Fd No. 055513039162	74600
Fd with ICICI Bank Fd No. 055513039163	147000
FD WITH ICICI BANK FD NO. 055513039809	33000
FD WITH ICICI BANK FD NO. 055513039810	33000
FD With Kotak 8312906072	10517
FD With Kotak 8312912813	42619
FD With Kotak Against BG ODC Fd No. 8313034828	9739
FD With Kotak Agst MCGM GMLR FD No. 8313022498	273583
FD With Kotak Agst MMRDA Mankoli FD No. 8313023303	52160
FD With Kotak Bank 13.04.2018 Fd No. 8311874945	9912
FD with Kotak Mhada Against BGfdno.8313020395	11989
FD with Kotak Mahindra Bank	19067
FD with Kotak - NCLTA	1299377
Total	24985681

For Pentacle Consultants (I) Pvt. Ltd

For Pentacle Consultants (I) Pvt. Ltd



 Mahesh



 Director


Annexure 10:- Sundry Debtors

Debtors	98701774
NBS International Ltd	20880
Shoolin Infrastrucute LLP	324000
Madhuban Motors	21930
Total	99068584

Annexure 11 - Short Term Loans & Advances

Advance from Client:	
Cess-GST	2096271
Interest accrued but not due(Kotak)	151901
Interest accrued but not due(BOB)	883
Interest accrued but not due(ICICI)	748482
TCS	114587
TDS GST @2%	16190764
TDS On Consultancy Fees F.Y.2022-23	40595398
TDS On Dividend	1320
TDS On FD Interest Kotak	16878
TDS On FD Interest ICICI	111891
TDS On Rent Received	19000
TDS On UK Loan	117123
Car Booking	395500
	60559998

For Pentacle Consultants (I) Pvt. Ltd.

For Pentacle Consultants (I) Pvt. Ltd.



PENTACLE CONSULTANTS (I) PVT. LTD.

Notes Forming Part Of Balance Sheet As On 31.03.2023

Note No. VII - Fixed Assets

Description	Gross Block			Depreciation / Ammortisation			Net Block	
	Balance As At 01.04.2022	Additions	Deduction / Adjustments	Balance As At 01.04.2022	Additions	Deduction / Adjustments	Balance As At 31.03.2023	Balance As At 31.03.2022
Tangible Assets								
Office (Pranik Chambers)	12294140	0	0	6982703	239849	0	5071588	5311437
Office at Worli (Lodha One Place)	0	57181773	0	0	5961511	0	51220262	0
EPABX System	131656	0	0	120551	3382	0	7723	11105
Motor Vehicles	23931227	11972507	383511	10391903	4600813	0	20527507	13539324
Furniture & Fixtures	2527139	90250	1302172	464876	217201	0	682077	760091
Computers, printer & Projector	3262281	954746	0	1262374	635814	0	2318839	1999907
Air Conditioner	531634	667674	0	350434	71462	0	777412	181200
Tea Coffee Machine	102030	500500	0	39292	37255	0	525983	62738
Camera	98192	29800	0	74596	12530	0	40866	23596
Electronic installation	305048	293450	0	190430	32709	0	375359	114618
Mobile	378416	0	0	81135	78190	0	219091	297281
Water Filter	394200	0	0	276017	34855	0	83328	118183
Total	43955963	71690700	1685683	20234311	11925571	0	32159882	22419480



PENTACLE CONSULTANTS (I) PVT. LTD.

Note No. I

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH 2023

1. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS :

- a) The Company follows the mercantile system and recognizes significant items of income and expenditure on accrual basis in general, except in case of significant uncertainties.
- b) The accounts are prepared on the historical cost basis and on the accounting principles of a going concern.
- c) Accounting policies not specially referred to otherwise be consistent and in consonance with generally accepted accounting principles in India.
- d) All expenditure and income to the extent considered payable and receivable respectively are accounted for on accrual basis.

2. Contingencies and events occurring after Balance Sheet date:

- a) Accounting for contingencies (gains and losses) arising out of contractual obligation, are made only on the basis of mutual acceptance.
- b) Wherever material events occurring after date of Balance Sheet are considered up to the date of signing of accounts.
- c) Contingencies, which can be reasonably ascertained, are provided for, if, in the opinion of the Company, there is a probability that the future outcome may be materially detrimental to the Company.

3. Depreciation:

Depreciation on Fixed Assets is provided at the rates specified by the Companies Act.

4. Revenue Recognition :

Revenue is recognized as follows:

Sales revenue is recognized on the basis of raising of invoices and acceptance of service by the customer.

5. Cash and Cash Equivalents :

Cash and Cash Equivalents in the Balance Sheet comprise of cash at bank and in hand and short term investments with an original Maturity of three months or less.

6. The Current Assets, Loans & Advances are approximately of the value stated, if realized in the ordinary course of business and provision for all known liabilities is adequate and not in excess of the amount reasonably necessary.

7. Provision for Current & Deferred Tax :

Provision for Current Tax has been made in the accounts on the basis of Adjusted profits at the applicable rates of Income Tax Act, 1961. Deferred Tax resulting from "timing difference" between taxable and accounting income is accounting using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and is adjusted against Deferred tax Liability aroused in previous financial years.

8. Segment Reporting:

The company has identified that its operating activity is a single primary business segment viz. engineering consultancy service carried out in India. Accordingly, whole of India has been considered as one geographical segment.



For Pentacle Consultants (I) Pvt. Ltd.

Nahende

Director
Director

[Signature]

9. Related Party Transactions:

In accordance with the requirements of Accounting Standard (AS-18) on Related Party Disclosures, the names of related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by management are as follows:

a) Significant Transactions with Related Parties

Sr. no.	Party Name	Relationship	Nature of transaction	During F.Y. 22-23	During F.Y. 21-22
1	Niyati More	Relative of Director	Loan Given	Rs.10,00,000/-	Rs.15,00,000/-
2	Mahendra More	Key Managerial Personnel	Director's Remuneration	Rs.1,00,00,000/-	Rs.5,67,93,113 /-
3	Pallavi More	Key Managerial Personnel	Director's Remuneration	Rs.3,32,00,000/-	Rs.2,81,24,958 /-
4	Khyati Sonpal	Key Managerial Personnel	Professional Fees	Rs.50,00,000/-	Rs.46,66,668 /-
5	Sharad More	Relative of Director	Salary	Rs.5,38,700/-	Rs. 80,000/-
6	Sharad More	Relative of Director	Professional Fees	Rs.10,90,000/-	Rs. 0/-
7	Ruchi More	Relative of Director	Professional Fees	Rs.10,00,000/-	Rs.0/-
8	Pundalik More	Relative of Director	Salary	Rs.10,25,000/-	Rs. 0/-
9	Mathura More	Relative of Director	Salary	Rs.10,20,000/-	Rs. 6,95,000/-
10	Niyati More	Relative of Director	Salary	Rs.0/-	Rs. 6,89,579/-
11	Niyati More	Relative of Director	Professional Fees	Rs.2,21,493/-	Rs.0/-
12	Mahendra More	Key Managerial Personnel	Temporary Loan Given	Rs.4,02,72,028/-	Rs.0/-
13	Samiksha Nore	Daughter of Director	Salary	Rs.4,50,000/-	Rs.0/-
14	Ganesh More	Director	Professional Fees	Rs.11,11,111/-	Rs.0/-

b) Amount due To/From Related Parties

Sr. no.	Party Name	During F.Y.22-23		During F.Y.21-22	
		Amount Due To (in Rs.)	Amount Due From (in Rs.)	Amount Due To (in Rs.)	Amount Due From (in Rs.)
1	Astra Homes Pvt. Ltd.	-	-	Rs.34,00,000/-	-
2	Pentacle Consultants UK Ltd	-	Rs.1,22,24,914	-	-

For Pentacle Consultants (I) Pvt. Ltd.

Mahesh

Pm
Director

3	Pentacle social Welfare foundation	-	Rs.5,00,000/-	-	-
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10. Earning per share :

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders (the net profit for the year less provision for taxes and provision for deferred taxes) by number of equity shares outstanding on balance sheet date.

	<u>F.Y. 2022-23</u>	<u>F.Y. 2021-22</u>
	(Amount in Rupees)	
Net Profit before provision for taxes	8,67,14,109	5,02,64,602
Provision for tax/Deferred Tax	11,98,317	1,67,784
Net profit after provisions	8,79,12,426	5,04,32,386
Earnings per Share	879	504

11. The company does not owe to any small-scale industrial undertaking for more than 30 days.

- The company has not received any intimation from "suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid/ payable as required under the said Act have not been given.
- Previous year's figures have been regrouped wherever necessary to commensurate with that of the current year and for proper presentation and comparability purpose.

FOR SHINDE NAYAK & ASSOCIATES

**CHARTERED ACCOUNTANTS
(FIRM REGN. NO. 119906W)**


CA. L.V. NAYAK
PARTNER
MEM NO. 104221

PLACE: MUMBAI

DATED: 05-09-2023

FOR AND ON BEHALF OF DIRECTORS

For Pentacle Consultants (I) Pvt. Ltd.

 
DIRECTOR **DIRECTOR**
MAHENDRA MORE **PALLAVI MORE**
DIN NO: 01870852 **DIN: 01870832**

A.Y. 2023-2024**Name** : Pentacle Consultants (India) Pvt. Ltd.**Previous Year** : 2022-2023**PAN** : AAECP 0426 G**Address** : A-1709

ONE LOADHA PLACE

SENAPATI BAPAT MARG

LOWER PAREL, MUMBAI - 400 018

Status : Domestic Company**D. O. I.** : 06-Nov-2006**Statement of Income**

Rs.

Rs.

Rs.

■ Income from House PropertyLet-out propertiesProperty-1: B-406, PRANIK CHAMBERS CO-OP SOCIETY,Tenant - Arcon Techsolutions Private Limited

1

Gross annual value

2

1,90,000

Less: Municipal taxes

0

Less: Standard deduction u/s 24(a)

57,000

Income chargeable under the head "House Property"

1,33,000

■ Profits and gains of Business or Profession

Income from partnership firm PENTACLE CONSULTANTS (I)

PVT LTD-G.K. SEN & ASSOCIATES (J V)

3

14,00,000

Business-1: Pentacle Consultants (I) PVT. LTD.

Net Profit Before Tax as per P & L a/c

8,67,14,109

Add: Inadmissible expenses & Income not included

Depreciation debited to P & L a/c

1,19,25,570

37 disallowance

4

1,39,50,014

40 disallowance

5

4,91,308

43B disallowance

17

0

Expenses / Losses considered under other heads

6

9,08,264

2,72,75,156

11,39,89,265

Less: Deductible expenditure & income to be excluded

Incomes considered separately

7

58,48,008

Exempt income included in net profit

8

8,41,208

66,89,216

Adjusted Profit of Business-1

10,73,00,049

Total income of Business and Profession

10,87,00,049

Less: Depreciation as per IT Act

18

76,18,176

Income chargeable under the head "Business and Profession"

10,10,81,873

■ Capital Gains

Long-term Capital gain from Auto-classification schedule

-9,08,264

Gain from securities

19

5,50,545

Income chargeable under the head "Capital gains"

5,50,545

■ Income from other sources

Interest income	9	21,64,216
Dividends	10	13,200
Other Income	11	15,30,047
<i>Income chargeable under the head "other sources"</i>		37,07,463

Unabsorbed Losses - C/F	12	9,08,264
Less - Brought forward losses set off	20	0

■ **Gross Total Income**

10,54,72,881

Deductions under Chapter VI-A

80G - Donations	13	52,00,000
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■ **Total Income**

10,02,72,881

Total income rounded off u/s 288A		10,02,72,880
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■ **Tax on total income**

14 2,50,17,457

Add: Surcharge		19,51,107
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Tax with Surcharge		2,69,68,564
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Add: Cess		10,78,743
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Tax with surcharge and cess		2,80,47,307
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Minimum Alternative Tax	15	1,43,33,904
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<i>Relief u/s 90 to 91</i>	21	1,17,123
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Net Tax		2,79,30,184
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TDS / TCS	16	4,17,13,093
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■ **Refund Due**

1,37,82,910

Schedule 1

Details of property

B-406, PRANIK CHAMBERS CO-OP SOCIETY, SAKIVIHAR
ROAD SAKINAKA, ANDHERI EAST, MUMBAI-400072,
Maharashtra

Details of the Tenant

<u>Name</u>	<u>PAN / Aadhaar No.</u>	<u>TAN</u>	<u>Section</u>
Arcon Techsolutions Private Limited		MUMA35495F	194-I (Form 16A)

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 2

<u>Description</u>	<u>Amount</u>
Rent	1,90,000

Schedule 3

Income from partnership firm

Name: PENTACLE CONSULTANTS (I) PVT LTD-G.K. SEN & ASSOCIATES (J V)

PAN	AAXFP0541J
Whether Firm is liable for audit?	No
Whether Section 92E is applicable to the Firm?	No
Capital Balance on 31st March	61,82,989
Share of Profit (%)	99
Share of Profit - exempt u/s 10(2A)	8,41,208
Taxable income	
Interest on capital	0
Remuneration details	
Salary	14,00,000
Gross Taxable income	14,00,000
Net Taxable income	14,00,000

Schedule 4**Disallowances of expenditure u/s 37**

<i>Personal expenditure</i>	Expenditure	% disallowed	Disallowance
Donation	1,04,00,000	100	1,04,00,000
<i>Other expenditure</i>			
Any other disallowance u/s 37			
Personal Expenses			35,50,014
Total Disallowance			1,39,50,014

Schedule 5**Disallowances of expenditure u/s 40**

<i>Description</i>	Expenses	Disallowance
40(a)(ii) - Income Tax/Other taxes on profits		4,808
<u>40 - Any other disallowance</u>		
Interest & Penalty on GST		4,86,500
Total Disallowance		4,91,308
<i>Expenses without TDS / Eq. Levy disallowed earlier B/F</i>	Amount B/F Amount on which TDS / Eq. Levy done	Deduction in current year

Schedule 6**Expenses / Losses considered under other heads**

<u>Particulars</u>	Amount	Head of Income
Loss on Sale of Shares	9,08,264	Capital Gains
Total	9,08,264	

Schedule 7

	<u>Amount</u>
<u>Others</u>	
Salary from partnership firm	14,00,000
<u>Income considered under other heads</u>	
Other Income	15,30,047
Dividend Taxable	13,200
Interest received	21,64,216
Capital gains	5,50,545
Rent received	1,90,000
<i>Grand total</i>	<u><u>58,48,008</u></u>

Schedule 8**Exempt income included in net profit**

<u>Particulars</u>	<u>Income</u>
Share of income from firm	8,41,208
Exempt income u/s 10, 11 or 12	
<i>Total</i>	<u><u>8,41,208</u></u>

Schedule 9**Interest income**

<u>Name of the Bank</u>	<u>Interest</u>
<u>Interest on Time Deposits</u>	
Bank Of Baroda	883
Kotak Bank	1,68,779
ICICI Bank	11,18,906
<i>Total</i>	<u><u>12,88,568</u></u>
<u>Other Interest</u>	
Interest on Income Tax refund	2,90,032
Interest on Loan	5,85,616
<i>Total</i>	<u><u>8,75,648</u></u>
<i>Taxable Interest</i>	<u><u>21,64,216</u></u>

Schedule 10**Dividends taxable at Normal rate**

<u>Dividends from Company - other than u/s 2(22)(e)</u>	<u>Amount</u>	<u>Quarter</u>
Shares	13,200	
Total Dividends	<u><u>13,200</u></u>	

Schedule 11**Income: Other Income**

<u>Income details</u>	<u>Amount</u>
-----------------------	---------------

Other Income	15,30,047
<i>Taxable income</i>	<u>15,30,047</u>

Schedule 12

<i>Description</i>	Unabsorbed Loss
Long term capital loss	9,08,264

Schedule 13

80G-Donations

Donee's details

	subject to ceiling	
<i>Donations with 50% deduction</i>		
Jagdamba Charitable Trust, PAN-AADTJ 6602 L, Nigdi Pradhikaran, ARN-AADTJ6602L09231000003	25,00,000	
Jagdamba Charitable Trust, PAN-AADTJ 6602 L, Nigdi Pradhikaran, ARN-AADTJ6602L09231000004	4,00,000	
Jankalayan Seva Sanstha, PAN-AABTJ 6527 B, Laxmibai G Wadhodkar Smurti seva Sadan, ARN-AABTJ6572B09231000003	25,00,000	
Swami Gagangiri, PAN-AABTS 7245 N, FORT, ARN-AABTS7245N07231001836	24,00,000	
Swami Gagangiri, PAN-AABTS 7245 N, FORT, ARN-AABTS7245N07231001837	1,00,000	
Swami Gagangiri, PAN-AABTS 7245 N, FORT, ARN-AABTS7245N07231001838	25,00,000	
Total	<u>1,04,00,000</u>	
Qualifying Amount	1,04,00,000	
Deductible Amount - 50%	52,00,000	
<i>Total deduction</i>		<u>52,00,000</u>
<i>Total Income for qualifying limit</i>	10,49,65,252	

Schedule 14

	Income	Tax
Income taxable @ 25%	9,97,65,251	2,49,41,313
Short-term capital gain taxable @15%	5,07,629	76,144
<i>Tax on total income</i>		2,50,17,457

Schedule 15

Minimum alternative tax

Net profit before tax as per P&L A/c	8,67,14,109
Less: Provision for Tax in P&L A/c	<u>-11,98,317</u>
Net profit after tax (A)	<u>8,79,12,426</u>
<i><u>Deletions (if considered in Profit and Loss account)</u></i>	
Deferred Tax credited to P&L a/c	11,98,317
Exempt income u/s 10, 11 or 12	8,41,208

<i>Total deletions (C)</i>		20,39,525
<i>Book Profit (A + B - C)</i>		8,58,72,901
<i>Mat on book profit</i>		1,28,80,935
<i>Mat with SC & Cess on book profit</i>		1,43,33,904
Earning solely in Foreign Exchange in Intl. Financial Services Centre (MAT @ 9%)?	No	
Depreciation debited to P & L a/c (For 29B only)		1,19,25,570
Policies, standards & depreciation methods used in accounts laid before AGM are followed in P & L a/c	Yes	

Schedule 16

TDS as per Form 16A

<u>Deductor, TAN</u>	TDS deducted	TDS claimed in current year	Gross receipt offered
Agra Road Industrial Premises Co-Operative Soc Ltd, TAN- MUMA06470C	6,000	6,000	60,000
Arcon Techsolutions Private Limited, TAN- MUMA35495F	19,000	19,000	1,90,000
Bank Of Baroda, TAN- MUMB23844C	0		
Brihanmumbai Municipal Corporation (Bmc), TAN- MUMM01325C	87,618	87,618	8,76,178
Brihanmumbai Municipal Corporation (Bmc), TAN- MUMM01609G	11,07,054	11,07,054	1,10,70,486
Brihanmumbai Municipal Corporation (Bmc), TAN- MUMM18433C	21,437	21,437	1,90,578
Evershine Greens Co Op Housing Society Ltd, TAN- MUME05976F	1,300	1,300	13,000
Graphite India Limited, TAN- CALG02408A	400	400	4,000
Heg Limited, TAN- DELH03982G	920	920	9,200
Icici Bank Limited, TAN- MUMI04813E	1,11,891	1,11,891	11,18,906
Jal Vayu Defence Enclaveco-Op Hsg Soc [Prop], TAN- MUMJ09728F	500	500	25,000
Jal Vayu Defence Enclaveco-Op Hsg Soc [Prop], TAN- MUMJ09728F	4,624	4,624	46,240
Kendriya Vihar (S) Co-Operative Housing Society Limited, TAN- MUMK14743B	300	300	15,000
Kotak Mahindra Bank Limited, TAN- MUMK01323A	16,878	16,878	1,68,779
Krishna Apartment Co Op Housing Society Limited, TAN- PNEK21664G	10,291	10,291	1,02,910
Maharashtra State Power Generation Company Limited, TAN- MUMM27408D	17,50,000	17,50,000	1,75,00,000
Maharashtra State Road Dev. Corp. Ltd, TAN- MUMM11080G	1,30,74,800	1,30,74,800	13,07,48,000
Mumbai Metro Politian Region Devlopment Authority, TAN- MUMM16747D	9,32,504	9,32,504	93,25,033
Nagpur Mumbai Super Communication Expressway Limited, TAN- MUMN24398D	2,27,97,797	2,27,97,797	22,79,77,972
Project Director Ppp Jaipur, TAN- JPRO02315F	63,920	63,920	6,39,200
Project Implementation Unit National Highways Authority Of India, TAN- RKTP00172E	3,65,575	3,65,575	36,55,748

Public Health Engineering DivisionTikamgarh, TAN- BPLP03138C	2,19,957	2,19,957	32,13,309
Public Health Engineering DivisionTikamgarh, TAN- BPLP03138C	1,07,609	1,07,609	10,76,092
Ulhasnagar Municipal Corporation, TAN- PNEU05767G	44,113	44,113	4,41,125
Total	4,07,44,488	4,07,44,488	40,84,66,756

Unclaimed TDS (Form 16A) B/F

Deductor, TAN & FY

Brihanmumbai Municipal Corporation (bmc), TAN- MUMM01609G, FY- 2021-22

Nagpur Mumbai Super Communication Expressway Limited, TAN- MUMN24398D, FY- 2021-22

Total

Tax collected at source

Collector & TAN

	Unclaimed TDS deducted	TDS claimed in current year	Gross receipt offered
Brihanmumbai Municipal Corporation (bmc), TAN- MUMM01609G, FY- 2021-22	34,907	34,907	3,33,863
Nagpur Mumbai Super Communication Expressway Limited, TAN- MUMN24398D, FY- 2021-22	8,19,111	8,19,111	78,34,976
Total	8,54,018	8,54,018	81,68,839
<i>Tax collected at source</i>			
	TCS collected	TCS claimed in current year	
Krishiv Auto Agencies Private Limited, TAN- MUMK29572E	26,898	26,898	
Madhuban Motors Private Limited, TAN- MUMM24297A	24,010	24,010	
Navnit Motors Private Limited, TAN- MUMN09527A	1,500	1,500	
Nbs International Ltd, TAN- MUMN07389E	23,699	23,699	
Wasan Motors Private Limited, TAN- MUMW01431D	38,480	38,480	
Total	1,14,587	1,14,587	
Grand Total	4,17,13,093	4,17,13,093	

Income with full exemption

Income

Share of profit from partnership

Total exempt income

Section	Amount
10(2A)	8,41,208
Total exempt income	8,41,208

Bank A/c for Refund: ICICI Bank 055505009334 IFSC: ICIC0000555

For Pentacle Consultants (India) Pvt. Ltd.

Date : 24-Nov-2023

Place : MUMBAI

Authorised Signatory