

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHIA), 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	AAECP6427D		
Name	PARTH SARTHI BUILDESTATE PRIVATE LIMITED		
Address	2nd Floor,2/4, CHITRAKOOT, , GANDHI PATH, VAISHALI NAGAR, , JAIPUR,JAIPUR , 27-Rajasthan, 91-INDIA, 302021		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	601000401121024

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	24,30,130
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	6,11,616
	Interest and Fee Payable	6	734
	Total tax, interest and Fee payable	7	6,12,350
	Taxes Paid	8	6,12,346
	(+) Tax Payable /(-) Refundable (7-8)	9	0
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 12-Oct-2024 17:25:36 from IP address 106.219.68.246
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AAECP6427D066010004011210244a5ecc8afa2695dfe11a792790e997c782cc925b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	PARTH SARTHI BUILDESTATE PRIVATE LIMITED		
Address	2nd Floor, 2/4, CHITRAKOOT,, GANDHI PATH, VAISHALI NAGAR,, JAIPUR, JAIPUR, RAJASTHAN, 302021		
E-Mail	neml.burdak@gmail.com		
Status	Private Company (Domestic)		
Residential Status	Resident		
Assessment Year	2024-2025		
Ward	ITO WARD 3(1), JAIPUR		
Year Ended	31.3.2024		
PAN	AAECP6427D		
Incorporation Date	11/04/2008		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Building completion(06004), Trade Name: Parth Sarthi Buildestate Pvt. Ltd.		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-W-103-01		
Return Filed On	12/10/2024	Acknowledgement No.:	601000401121024
Last Year Return Filed On	26/10/2023	Acknowledgement No.:	442185901261023
Last Year Return Filed u/s	115BAA		
Bank Name	HDFC Bank Ltd, SUBHASH MARG, C-Scheme, JAIPUR, A/C NO:05542000009748 , Type: Current , IFSC: HDFC0001585, Prevalidated : Yes, Nominate for refund : No		
Tele:	Mob:9413344740		

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

Income from Business or Profession (Chapter IV D)	24,30,131
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<u>Parth Sarthi Buildestate Pvt. Ltd.</u>	
profit as per profit and loss A/C	16,46,752
<u>Add:</u>	
Depreciation Debited in P&L A/c	14,44,253
Total	30,91,005
<u>Less:</u>	
Depreciation as per Chart u/s 32	6,60,874
	6,60,874
	24,30,131

Gross Total Income	24,30,131
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Total Income	24,30,131
Round off u/s 288 A	24,30,130

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

Tax Due @ 22% (Company applicable for Sec 115BAA)	5,34,629
Surcharge @10%	53,463
	5,88,092
Health & Education Cess (HEC) @ 4.00%	23,524

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

Advance Tax

Interest u/s 234 A/B/C

Round off u/s 288B

Deposit u/s 140A

Tax Payable

8,11,616

4,366

8,07,250

5,50,000

57,250

734

57,984

57,980

57,980

0

Interest Charged

(Rs.)

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

(Rs.)

u/s 234C

734

T.C.S.(as per Annexure)

4,366

(0+0+162+572)

Interest calculated upto October,2024, Due Date for filing of Return October 31, 2024

Due date extended to 15/11/2024 F.No.225/205/2024/1TA.II DT. 26.10.2024

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

1.Total income as per Section 115BAA/115BAB	2430131
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	
	0
Gross Total Income as per Section 115BAA/115BAB	2430131
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)	
No Deduction exists	
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)	
NA	0
3. Gross Total Income (1-2)	2430131
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	2430131

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:12 Oct 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0002271	15/06/2023	83502	STATE BANK OF INDIA tonk road	350000
2	0002271	14/09/2023	48400	STATE BANK OF INDIA tonk road	50000
3	0002271	14/12/2023	15709	STATE BANK OF INDIA tonk road	50000
4	0002271	14/03/2024	95182	STATE BANK OF INDIA tonk road	100000
5	0002271	12/10/2024	06040	STATE BANK OF INDIA tonk road	57980
Total					607980

Details of Depreciation Parth Sarthi Buildestate Pvt. Ltd.

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
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MOTOR CAR	15%	154876	0	0	154876	0	0	154876	23231	131645
MOTOR CAR	15%	4250953	0	0	4250953	0	0	4250953	637643	3613310
Total		4405829	0	0	4405829	0	0	4405829	660874	3744955

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	607250	15.00	91088	350000	-258900	3	0
2.	Second (Up to Sep)	607250	45.00	273263	400000	-126700	3	0
3.	Third (Up to Dec)	607250	75.00	455438	450000	5400	3	152
4.	Fourth (Up to March)	607250	100.00	607250	550000	57200	1	572
	Total							724

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	HDFC Bank Ltd	SUBHASH MARG, C-Scheme, JAIPUR	05542000009748	HDFC0001585	Current(Primary)	Yes	No
2	Fingrowth Co-Operative Bank Ltd	Vaishali Nagar, Gautam Marg, Jaipur	14712013622	HDFC0CTUCBL	Current	No	No
3	Fingrowth Co Operative Bank Ltd	Vaishali Nagar, Jaipur	71900146245	HDFC0CTUCBL	Cash Credit	Yes	Yes

Details of T.C.S.(26 AS Import Date:12 Oct 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	KOOLWAL PAWAN	JPRK02085G	4366	4366
	TOTAL		4366	4366

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	4365075		
2	Purchase of immovable property	255000000		
3	Sale of land or building	41911000		
	Business receipts		Trading Account->Sales/ Gross receipts of business	52561000
			Profit and Loss Account->Other income	15015
				52576015
				52576015

Signature
 (BHAGWANA RAM BURDAK)
 For PARTH SARTHI BUILDESTATE
 PRIVATE LIMITED
 Date-21.01.2025

CompuTax : GMR17 [PARTH SARTHI BUILDESTATE PRIVATE LIMITED]

FORM 3CA [See rule 60(1)(a)]

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

Name	PARTH SARTHI BUILD/ESTATE PRIVATE LIMITED
Address	2nd Floor, 2/4, CHITRAKOOT, GANDHI PATH, VAISHALI NAGAR, 27-Rajasthan, 91-India, Pincode - 201201
PAN	AAEC01270
Aadhaar Number of the assessee, if available	

was conducted by me S.G. Agarwal & Co. in pursuance of the provisions of the Companies Act, 2013,

and We annex hereto a copy of my audit report dated 01-Sep-2024 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
- the audited balance sheet as at 31-Mar-2024 ; and
- 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.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
3	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.

Accountant Details

Name	GAURAV AGARWAL
Membership Number	401742
FRN(Firm Registration Number)	0012774C
Address	G-4, GROUND FLOOR, PINK TOWER, BEHIND SAHARA CHAMBERS, TONK ROAD, 27-Rajasthan, 91-India, Pincode - 302015



Date of signing Tax Audit Report	01/09/2024, 24401742BKFFSR7523	03-Sep-2024
Place	JAIPUR	02-Oct-2024
Date		



This form has been digitally signed by GAURAV AGARWAL having PAN AFXPA3611H from IP Address 106.219.68.165 on 02/10/2024 06:11:13 PM Dsc SI.No and issuer, C=IN, O=Care4Sign Safetec Limited, OU=Certifying Authority

FORM 3CD [See rule 60(2)]

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

PART - A

1. Name of the Assessee	PARTH SARTHI BUILDSTATE PRIVATE LIMITED
2. Address of the Assessee	2nd Floor, 2/4, CHITRAKOOT, GARDEN PATH, VAISHALI NAGAR, 27-Rajasthan, GATEWAY, PUNE 411025
3. Permanent Account Number (PAN)	AACCP547D
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	No

Sl. No.	Type	Registration / Identification Number
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No records added

5. Status	Company
6. Previous year	01-Apr-2023 to 31-Mar-2024
7. Assessment year	2024-25
8. Indicate the relevant clause of section 44AB under which the audit has been conducted	

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law
2	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	Yes
Section under which option exercised	115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

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).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building completion	06004

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No



Sl. No.	Business	Sector	Sub Sector	Code
				No records added

11. (a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Sl. No.	Books prescribed
1	Bank Book
2	Cash Book
3	Journal
4	Bills and Vouchers
5	Purchases Register
6	Sales Register
7	Stock Register

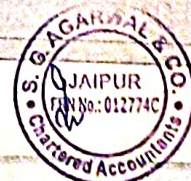
(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank Book (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan
2	Cash Book (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan
3	Journal (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan
4	Bills and Vouchers (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan
5	Purchases Register (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan
6	Sales Register (Computerized)	2nd Floor, 2/4, CHITRAKOOT,	GANDHI PATH	JAIPUR	302021	91-India	27-Rajasthan

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Bank Book
2	Cash Book
3	Journal
4	Bills and Vouchers
5	Purchases Register
6	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
	No records added	

13.(a). Method of accounting employed in the previous year.

Merchandise 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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
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No records added

Sent Number

16. Amounts not credited to the profit and loss account, being, -

(a) The items falling within the scope of section 28;

Sl. No.	Description	Amount
	No records added	

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c) Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d) any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e) Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
										No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115B(3) (To be)	Adjustment made to the written down value of Intangible asset due to	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
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19. Amount admissible under section-

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)]

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

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.

Personal expenditure

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	



Acknowledgement Number: 560543640021024

Expenditure incurred at clubs being cost for club services and facilities used.

Expenditure Number

Sl. No.	Particulars	Amount
	No records added	

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)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount of tax deposited out of "Amount"



No records added

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of Levy deducted	Amount of Levy due
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No records added

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

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

₹ 0

(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.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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No records added

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added



Acknowledgement Number:560543640021024

Assessment No. b not paid during the pr SL No.

- (e) Provision for payment of gratuity not allowable under section 40A(7).
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9).
(g) Particulars of any liability of a contingent nature.

Sl. No.	Nature of Liability	Amount
	No records added	

(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.

Sl. No.	Particulars	Amount
	No records added	

(i) Amount inadmissible under the proviso to section 36(1)(iii). ₹0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961. ₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Megharam			Director	Remuneration	₹4,80,000
2	Bhagwana Ram ji			Director	Remuneration	₹4,80,000
3	Megharam Ji			Director	Rent	₹60,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

26.1. 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:

Sl. No.	Section	Nature of liability	Amount
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₹0

b. not paid during the previous year:

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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):

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit (ITC) in accounts.

No

CENVAT / ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing / Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
				No records added

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (viiia) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
								No records added



Please furnish the details of the same

No records added

10

Sl. No.	Nature of income	Amount
	No records added	

Sl. No.	Nature of income	Amount
	No records added	

22

No records adjacent

No records added

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)
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Assessment Year	Amount	Assessment Year	Amount
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No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
1	Bhagwana Ram ji	Jaipur			₹7,50,00,000	No	₹1,24,80,000	Yes- Electronic clearing system	
2	Mehendra ji	jaipur			₹3,27,50,000	No	₹3,69,50,000	Yes- Electronic clearing system	
3	Megharam ji	jaipur			₹83,00,000	No	₹1,56,55,000	Yes- Electronic clearing system	
4	Shree krishna Associates	jaipur			₹1,99,50,000	No	₹1,85,90,000	Yes- Electronic clearing system	
5	Shree Krishna construction Company	jaipur			₹3,68,00,000	No	₹2,12,00,000	Yes- Electronic clearing system	

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

Sl. No.	Name of the person from whom specified	Address of the person from whom specified	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
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sum is received
sum is received

No records added

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

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
No records added							

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
No records added					

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
No records added							

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

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

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	Bhagwana Ram ji	Jaipur			₹34,00,000	₹1,24,80,000	Yes-Electronic clearing system	
2	Mehendra ji	jaipur			₹1,03,00,000	₹3,69,50,000	Yes-Electronic clearing system	
3	Megharam ji	jaipur			₹41,83,067	₹1,56,55,000	Yes-Electronic clearing system	



Registration Number: 560543640021024

4	Shree Krishna Associates	Jaipur	₹50,00,000	₹1,05,00,000	Yes-Electronic clearing system
5	Shree Krishna construction Company	Jaipur	₹2,70,00,000	₹2,12,00,000	Yes-Electronic clearing system
6	Hansa Dayal	Jaipur	₹4,80,000	₹4,80,000	Yes-Electronic clearing system

d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

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

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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 (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
No records added									

b. Whether a change in share holding 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 ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

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. No



If yes, please furnish the details of the same.

33. Section-wise details of deductions. If any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
1	10A	₹ 0

34. (a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	(1) Tax deduction and collection Account Number (TAN)	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature specified in column (3)	(5) Total amount on which tax was required to be deducted or collected out of (4)	(6) Total amount on which tax was deducted or collected at specified rate out of (5)	(7) Amount of tax deducted or collected out of (6)	(8) Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9) Amount of tax deducted or collected on (8)	(10) Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	JPRP05124A	194A	Interest other than Interest on securities	₹90,94,580	₹90,94,580	₹90,94,580	₹9,09,459	₹0	₹0	₹0
2	JPRP05124A	194C	Payments to contractors	₹36,16,000	₹36,16,000	₹36,16,000	₹36,160	₹0	₹0	₹0
3	JPRP05124A	194J	Fees for professional or technical services	₹5,85,000	₹5,85,000	₹5,85,000	₹58,500	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Please furnish the details:

Yes

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	JPRP05124A	26Q	30-Sep-2023	30-Sep-2023	Yes	
2	JPRP05124A	26Q	31-Oct-2023	28-Oct-2023	Yes	
3	JPRP05124A	26Q	31-Jan-2024	27-Jan-2024	Yes	
4	JPRP05124A	26Q	31-May-2024	24-May-2024	Yes	



(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Please furnish:

Yes

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
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		Amount	Date of payment
1	JPRP05124A	₹ 387	29-Sep-2023
2	JPRP05124A	₹ 0	30-Jan-2024

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	Basement	numbers	1	0	0	0	0	0
2	Office	numbers	1	0	0	0	0	0
3	Shop	numbers	1	0	0	0	0	0
4	Ganesh Nagar 100-107 Complete (7+41)=48	numbers	14	0	0	14	0	0
5	Ganesh Nagar 121,122 Complete (1+9)=10	numbers	1	0	0	1	0	0
6	17-18-19, Udai Nagar, Jaipur	numbers	0	1	0	0	1	0

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added



37. Whether any cost audit was carried out ?

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 ?

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 as may be reported/identified by the auditor. ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	52561000			131000000		
(b)	Gross profit / Turnover	9065918	52561000	17.25	15356608	131000000	11.72
(c)	Net profit / Turnover	1646752	52561000	3.13	5509277	131000000	4.21
(d)	Stock-in-Trade / Turnover	202996200	52561000	386.21	53625000	131000000	40.94
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
					No records added	

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 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?



Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	GAURAV AGARWAL
Membership Number	401742
FRN(Firm Registration Number)	0012774C
Address	G-4, GROUND FLOOR, PINK TOWER . BEHIND SAHARA CHAMBERS, TONK ROAD , 27-Rajasthan , 91-India . Pincode - 302015
Place	JAIPUR
Date	02-Oct-2024

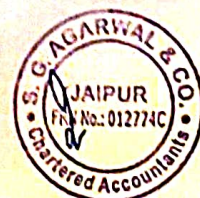
Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	No records added			

This form has been digitally signed by GAURAV AGARWAL having PAN AFXPA3611H from IP Address 106.219.68.165 on 02/10/2024 06:11:13 PM Dsc Sl.No and issuer ,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority



FORM 3CB [See rule 6G(1)(b)]

Audit report under section 44AB of the Income-tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on 31st March 2024, and the Profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024 attached herewith, of

Name

PRADEEP BUDJATHA

Address

27 JATA BAS, VIARD NO 12 BAGAG TH
27-Rajasthan, 91-India, Pincode - 323073

PAN

CCEPB7122A

Aadhaar Number of the assessee, if available

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at A-2/201,JIWAN ASHRAY SECTOR 6,VIDHYADHAR NAGAR,VIDHYADHAR NAGAR,Jaipur and 0 branches.

3. a. We report the following observations/comments/discrepancies/inconsistencies if any: NIL

b. Subject to above,-

A. We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

B. In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of the books.

C. In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2024; and

ii. In the case of the Profit and loss account, of the Profit of the assessee for the year ended on that date.

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

5. In Our opinion and to the best of Our information and according to the 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:

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	Information required as per clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the Goods and Service Tax Act. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause in absence of any prevailing statutory requirement.
2	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

Accountant Details

Name	GAURAV AGARWAL
Membership Number	401742
FRN(Firm Registration Number)	0012774C
Address	G-4, GROUND FLOOR, PINK TOWER, BEHIND SAHARA CHAMBERS, TONK ROAD, 27-Rajasthan, 91-India, Pincode - 302015
Date of signing Tax Audit Report	10-Sep-2024
Place	JAIPUR
Date	02-Oct-2024







S. G. Agarwal & Co.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,
The Members of **PARTH SARTHI BUILDSTATE PRIVATE LIMITED**,

Report on the Audited Financial Statements

Opinion

We have audited the accompanying Financial Statements (Standalone) of **PARTH SARTHI BUILDSTATE PRIVATE LIMITED** which comprises the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss for the year and a summary of the significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2024, and its profit/loss for the year then ended.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Key Audit Matters

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

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

Emphasis of Matter

We do not have any matters which need specific attention and which may require our opinion to be modified in respect of this matter.

Other Information

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.





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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 of these standalone financial statements that give a true and fair view of the standalone financial position, financial performance, changes in equity 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate and effective in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to





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modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. Being Small Company the provisions of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, is not applicable to the Company.
2. 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 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, except for the matters as stated in the paragraph number 2(i) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 .
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounting Standards) Rules, 2014.
 - e. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph number 2(b) above on reporting under section 143(3) (b) of the Act and paragraph number 2(i) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - 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 of Section 164 (2) of the Act.
 - g. Provisions of report with respect to the reporting on adequacy and operating effectiveness of company's internal financial controls as required under section 143(3)(i) pursuant to Notification No. G.S.R. 583 (E) dated 13.06.2017 issued by MCA are not applicable on the company.
 - h. 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 standalone





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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.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility, however, the same has not operated throughout the year for all relevant transactions recorded in the respective software, Hence, we are unable to comment on audit trail feature of the said software.
- vii. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 1, 2024, reporting under Rule 11(g) of The Companies (Audit and Auditors) Rule, 2014 is not applicable for the financial year ended March 31, 2024.

For S G Agarwal & Co.
Chartered Accountants
FRN 012774C


Gaurav Agarwal

Partner

M. No. 401742

UDIN: 24401742BKFFSN3095

Place: Jaipur

Date: 3rd September 2024





S. G. Agarwal & Co.

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of **PARTH SARTHI BUILDSTATE PRIVATE LIMITED,**

Report on the Audited Financial Statements

Opinion

We have audited the accompanying Financial Statements (Standalone) of **PARTH SARTHI BUILDSTATE PRIVATE LIMITED** which comprises the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss for the year and a summary of the significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2024, and its profit/loss for the year then ended.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, 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.

Key Audit Matters

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

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

Emphasis of Matter

We do not have any matters which need specific attention and which may require our opinion to be modified in respect of this matter.

Other Information

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.



Chamber No. G-4, Ground Floor, Pink Tower, Tonk Road, Jaipur-302015 Phone: 0141-4014094



S. G. Agarwal & Co.

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 of these standalone financial statements that give a true and fair view of the standalone financial position, financial performance, changes in equity 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate and effective in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to





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modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

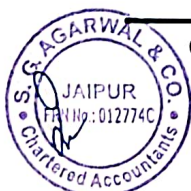
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. Being Small Company the provisions of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, is not applicable to the Company.
2. 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 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, except for the matters as stated in the paragraph number 2(i) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 .
 - c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounting Standards) Rules, 2014.
 - e. The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph number 2(b) above on reporting under section 143(3) (b) of the Act and paragraph number 2(i) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - 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 of Section 164 (2) of the Act.
 - g. Provisions of report with respect to the reporting on adequacy and operating effectiveness of company's internal financial controls as required under section 143(3)(i) pursuant to Notification No. G.S.R. 583 (E) dated 13.06.2017 issued by MCA are not applicable on the company.
 - h. 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 standalone





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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.
- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility, however, the same has not operated throughout the year for all relevant transactions recorded in the respective software, Hence, we are unable to comment on audit trail feature of the said software.
- vii. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 1, 2024, reporting under Rule 11(g) of The Companies (Audit and Auditors) Rule, 2014 is not applicable for the financial year ended March 31,2024.

For S G Agarwal & Co.
Chartered Accountants
FRN 012774C



Gaurav Agarwal
Partner

M. No. 401742

UDIN: 24401742BKFFSN3095

Place: Jaipur

Date: 3rd September 2024



PARTH SARTHI BUILDESTATE PRIVATE LIMITED
CIN: U45201RJ2008PTC026353
BALANCE SHEET AS AT 31ST MARCH, 2024

(in Rs. Thousands)

Particulars		Note No.	As at 31-Mar-2024	As at 31-Mar-2023
I. EQUITY AND LIABILITIES				
(1) Shareholders' funds				
(a) Share Capital		1	5,000.00	5,000.00
(b) Reserves and Surplus		2	17,505.64	16,259.70
(2) Share application money pending allotment			-	-
(3) Non-current liabilities				
(a) Long-term borrowings		3	1,78,692.66	43,549.78
(4) Current Liabilities				
(a) Short-term borrowings			-	-
(b) Trade payables		4	-	-
(i) total outstanding dues of micro enterprises and small enterprises; and			-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.			5,292.73	31,800.82
(c) Other current liabilities		5	1,421.80	1,191.41
(d) Short-term provisions		6	611.62	1,361.49
TOTAL			2,08,524.45	99,163.19
II ASSETS:				
(1) Non-current assets				
(a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant and Equipment		7	3,180.32	4,624.57
(ii) Intangible assets			-	-
(b) Deferred tax assets (net)		8	255.55	44.75
(c) Long Term Loans & Advances			-	-
(d) Other Non Current Assets			-	-
(2) Current assets				
(a) Current Investment		9	180.10	1,180.00
(a) Inventories		10	2,02,996.20	53,625.00
(b) Trade Receivable			-	-
(c) Cash and cash equivalents		11	294.49	454.52
(d) Short Term Loan & Advances			-	-
(e) Other current assets		12	1,617.78	39,234.35
TOTAL			2,08,524.45	99,163.20
SIGNIFICANT ACCOUNTING POLICIES		A		
NOTES ON FINANCIAL STATEMENTS		B		

In terms of our Audit Report of even date
For S G Agarwal & Co.
Chartered Accountants
(FRN: 012774C)

Gaurav Agarwal

Gaurav Agarwal
Partner

Mem No. 401742

UDIN: 24401742BKFFSN3095

Place: Jaipur

Date: 03.09.2024



For Path Sarthi Buildestate Pvt. Ltd.

For Parth Sarthi Build Estate (P) Ltd.

Megha Ram Jat

Megha Ram Jat
(Director)

DIN: 02136053

Bhagvana Ram

Bhagvana Ram
(Director)

DIN: 06761967

PARTH SARTHI BUILDESTATE PRIVATE LIMITED
CIN: U45201RJ2008PTC026353
Statement of Profit & Loss for the year ended 31st March 2024

(In Rs. Thousands)			
Particulars	Note No.	As at 31-Mar-2024	As at 31-Mar-2023
Revenue from operations	13	52,561.00	1,31,000.00
Other Income	14	15.02	15.02
Total Income		52,576.02	1,31,015.02
Expenses:			
Cost of Materials Consumed	15	1,78,844.58	81,689.27
Changes in inventories of Stock-in-Trade	16	(1,49,371.20)	32,206.00
Operating & Other Direct Expenses	17	3,655.90	1,748.12
Employee benefit Expense	18	1,080.00	3,050.00
Finance Cost	19	10,365.91	4,646.54
Depreciation and Amortisation Expense	7	1,444.25	129.51
Other Expenses	20	4,909.83	2,036.30
Total Expenses		50,929.26	1,25,505.74
Profit before tax		1,646.75	5,509.27
Tax expense:			
(a) Current tax relating to:-			
(i) Current Year	21	611.62	1,361.49
(ii) Earlier Years		-	-
(b) Deferred Tax Expense/(Income)		(210.80)	-
PROFIT/(LOSS) FOR THE YEAR		1,245.94	4,147.78
EARNINGS PER SHARE			
Basic & Diluted (in Rs.)	22	2.49	8.30
SIGNIFICANT ACCOUNTING POLICIES	A		
NOTES ON FINANCIAL STATEMENTS	B		

In terms of our Audit Report of even date

For S G Agarwal & Co.

Chartered Accountants

(FRN: 012774C)

Gaurav Agarwal

Gaurav Agarwal

Partner

Mem No. 401742

UDIN: 24401742BKFFSN3095

Place: Jaipur

Date: 03.09.2024



For Path Sarthi Buildestate Pvt. Ltd.

For Parth Sarthi Build Estate (P) Ltd.

Megha Ram Jat

Megha Ram Jat

(Director)

DIN: 02136053

Bhagvana Ram

Bhagvana Ram

(Director)

DIN: 06761967

PARTH SARTHI BUILDSTATE PRIVATE LIMITED
CIN: U45201RJ2008PTC026353

Company overview

M/s PARTH SARTHI BUILDSTATE PRIVATE LIMITED was incorporated in April 2008 with an aim to deal in high quality residential construction activities. Presently company deals in construction and sale of Complete Residential Flats, no advance has been received as progress payments. The company possesses the vast experience of around 16 years and wide data base of business clients. This is the Fifteenth year of operation of company in continuity since incorporation.

A. Significant Accounting Policies & Notes of Accounts (FY 2023-24)

1. Method of Accounting

The accounts have been prepared under the historical cost convention on accrual basis and are materially compiled with the mandatory accounting standards issued by the institute of chartered accountants of India and the relevant provisions of the Companies Act, 2013. The Company follows the Accrual system of accounting and recognizes income and expenditure on accrual basis except retirement benefits to employees which are accounted for as and when the same are settled. Insurance claims and Dividends on Investments are also accounted for in the year of it becoming certain to be received. The financial statements are presented in Indian rupees. The financial figures given in the financial statements has been rounded off to the nearest Thousands and decimals thereof.

2. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Difference between the actual result and estimates are recognized in the period in which the results are known/materialized.

3. Valuation of Inventories

Inventory includes Unsold Completed Flats, Plots for sale or for residential projects and Projects under construction. Closing Stock is valued at cost or net realizable. Cost is determined on FIFO basis. Determination of estimated net realizable value is based on technical judgments of the management on which auditors have relied. The company does not maintain day to day stock records but inventories are taken physically at the year end. Physical inventory as on 31st March'24 has been certified by the management.

4. Revenue Recognition

Sale of Goods:- Sales are recognized when the significant risks and rewards of ownership in the goods are transferred to the buyers as per the terms of the



For Parth Sarthi Build Estate (P) Ltd.

[Signature]

Director

contract and are recognized net of trade discount/ allowance, sales return and VAT/GST.

Sale of Services:- In respect of service transactions it is not possible to individually ascertain transaction wise cost incurred and profits recognized however on overall basis the same is reflected in the statement of Profit and Loss.

5. Property, Plant and Equipment

There is no major Property, Plant and Equipment exists in the Company. Property, Plant and Equipment are stated at their original cost of acquisition and attributable cost of bringing the asset to its working condition for the intended use, net of input tax credit, if any, less accumulated depreciation and impairments.

Depreciation/Amortization is provided on Written Down Value (WDV) based on the useful life of property, plant & equipment as prescribed in Part 'C' of Schedule II to Companies Act, 2013 after retaining residual value of 5%.

6. Effects of changes in foreign exchange rates

There is no effect of change in foreign exchange rates as no such transactions are outstanding on the balance sheet date.

7. Government Grants

No Government grants are received during the year under consideration.

8. Borrowing Costs

Borrowing cost has been capitalized during the year under consideration.

9. Provisions, Contingent liabilities and contingent assets

Provisions are made on the basis of reasonable certainty. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value. There is no contingent liability as on 31.03.2024 as explained by promoters.

10. Investments

Investments include Share Money invested with Bank and current in nature. Other than that, there is no current/none current investment existed as on Balance Sheet date.

11. Earnings per share

Basic earnings per share is calculated by dividing the net profit / loss for the period attributable to equity shareholders by the weighted average number of equity share outstanding during the period.

12. Event occurring after the Balance Sheet Date

Material events if any, occurring after Balance Sheet date are taken into cognizance.



For Parth Sarthi Build Estate (P) Ltd.

[Signature]
Director

13. Except where stated, other accounting policies are either consistent with the generally accepted accounting principles and have been consistently applied or not applicable to the company.

For Parth Sarthi Buildstate Private Limited

For S. G. Agarwal & Co.
Chartered Accountants
(FRN: 012774C)

For Parth Sarthi Build Estate (P) Ltd.

मेघा रम जट
Director

Megha Ram Jat Bhagwana Ram
(Director) (Director)

Date: 03/09/2024
Place: Jaipur



Gaurav Agarwal

Gaurav Agarwal
(Partner)

(MRN: 401742)

PARTH SARTHI BUILDESTATE PRIVATE LIMITED

B. NOTES ON FINANCIAL STATEMENTS

NOTE NO:-1 SHARE CAPITAL

(In Rs. Thousands)

Particulars	As at 31-Mar-2024	As at 31-Mar-2023
Authorised Share Capital 5,00,000 (PY 5,00,000) equity shares of Rs 10 each	5,000.00	5,000.00
Issued, Subscribed & Paid Up Capital 5,00,000 (PY 5,00,000) equity shares of Rs 10 each	5,000.00	5,000.00
Total	5,000.00	5,000.00

The Company has only one class of shares referred to as shares having a par value of Rs 10. Each holder of shares is entitled to one vote per share and dividend as and when declared by the Company.

In the event of liquidation of the company, the holders of shares will be entitled to receive any of the remaining assets of the company, after the distribution of all preferential amounts.

Reconciliation of the number of shares

(in numbers)

Particulars	As at 31-Mar-2024	As at 31-Mar-2023
Shares outstanding at the beginning of the year	5,00,000	5,00,000
(+) Shares Issued during the year	-	-
(-) Shares bought back during the year	-	-
Shares outstanding at the end of the year	5,00,000	5,00,000

Details of Shareholders holding more than 5 % shares:

Particulars	As at 31-Mar-2024		As at 31-Mar-2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Megha Ram Ji	2,43,000	48.60%	2,43,000	48.60%
Ganpati Devi	60,000	12.00%	60,000	12.00%
Kamla Devi	50,000	10.00%	50,000	10.00%
Bhagwana Ram	38,000	7.60%	38,000	7.60%
Nemi Chand Burdak	46,000	9.20%	36,000	7.20%
Mahendra ji	25,000	5.00%	25,000	5.00%
Total	4,62,000	92.40%	4,52,000	90.40%

Details of Equity Shares held by Promoters

Particulars	As At March 31, 2024		As At March 31, 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Megha Ram Ji	2,43,000	48.60%	2,43,000	48.60%
Total	2,43,000	48.60%	2,43,000	48.60%

NOTE NO:-2 RESERVE & SURPLUS

(in Rs. Thousands)

Particulars	As at 31-Mar-2024	As at 31-Mar-2023
Surplus		
Opening Balance	10,759.70	6,611.91
Net Profit/ (Loss) for the Year	1,245.94	4,147.79
Equity Share Premium	5,500.00	5,500.00
Total	17,505.64	16,259.70



For Parth Sarthi Build Estate (P) Ltd.

मेधा राम *महावत*
Director

PARTH SARTHI BUILDESTATE PRIVATE LIMITED

NOTE NO:-3 Long Term Borrowings

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
A. Secured Loan		
Term Loan (Mortgage)	4,987.63	9,873.01
Term Loan (Car Loan)	2,962.35	3,499.26
Term Loan (Project)	86,740.07	-
OD Limit From Bank	2,360.67	2,672.50
B. Unsecured Loan		
Loan From Directors and their Relatives		
Bhagwana Ram Ji	9,080.00	4,980.00
Megha Ram Ji	12,771.93	8,655.00
Mahendra Ji (PSC)	32,450.00	10,000.00
Shree Krishna Construction Co.	12,250.00	2,450.00
Hansa Dhayal	-	480.00
Nemichand Ji	15,090.00	940.00
Total	1,78,692.66	43,549.78

Term Loans are repayable as per schedule and Secured by Project Assets and Personal Guarantee of director.

Overdraft Limit are repayable on demand, Secured by Hypothecation of stock and assignment of book debts, and Collateral security and Personal Guarantee of director.

NOTE NO:- 4 TRADE PAYABLES

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,292.73	31,800.82
Total	5,292.73	31,800.82

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid to them as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing Schedule

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
(i) MSME	-	-
(ii) Others		
Outstanding for Less than 1 Year	2,931.49	31,135.46
Outstanding between 1 Year to 2 Years	2,361.24	665.36
Outstanding between 2 Year to 3 Years	-	-
Outstanding for more than 3 Years	-	-
(iii) Disputed Dues - MSME	-	-
(iv) Disputed Dues - Others	-	-
Total	5,292.73	31,800.82



For Parth Sarthi Build Estate (P) Ltd.

मेधाजी महाराज
Director

NOTE NO:- 5 OTHER CURRENT LIABILITIES

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Saurabh Agarwal (Tax Payable)		
Audit Fees Payable	9.71	26.41
Salary Payable	45.00	67.50
TDS Payable	1,200.00	1,090.00
Rent payable	107.10	7.50
	60.00	
Total	1,421.80	1,191.41

NOTE NO:- 6 SHORT TERM PROVISIONS

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Income Tax Payable	611.62	1,361.49
Total	611.62	1,361.49

NOTE NO:- 8 DEFERRED TAX ASSETS (NET)

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Opening Balance	44.75	44.75
Deferred Tax Assets Created during the year	210.80	-
Total	255.55	44.75

NOTE NO:- 9 CURRENT INVESTMENT

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Share Money with UCB	180.10	180.10
Share Money with FCB	-	999.90
Total	180.10	1,180.00

NOTE NO:- 10 INVENTORY

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Complete Flats, Under Constructed Projects, Raw Materia and Plots for Sale	2,02,996.20	53,625.00
Total	2,02,996.20	53,625.00

NOTE NO:-11 CASH AND CASH EQUIVALENTS:

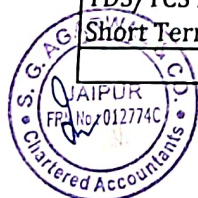
(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
(a) Cash in Hand	152.69	282.53
(b) Balance with Banks		
Current Accounts (HDFC Bank)	35.29	35.29
Current Account (Adarsh Bank)	6.51	136.69
AU Bank (05527)	100.00	-
Total	294.49	454.52

NOTE NO:-12 OTHER CURRENT ASSETS

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Advance to Supplier	130.03	542.54
Advance Tax	550.00	1,360.00
Advance Given for Purchase of Plot (Stock)	-	29,700.00
TDS/TCS recievable	1.38	131.81
Short Term Receivable	936.37	7,500.00
Total	1,617.78	39,234.35



For Parth Sarthi Build Estate (P) Ltd.

Director

PARTH SARTHI BUILDESTATE PRIVATE LIMITED

NOTE NO:-13 REVENUE FROM OPERATION

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Sale of Product		
Sale of Complete Flats	52,561.00	1,31,000.00
Total	52,561.00	1,31,000.00

NOTE NO:-14 OTHER INCOMES

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Sale of Product		
Dividend Income (Share Money)	15.02	15.02
Total	15.02	15.02

NOTE NO: 15 - COST OF MATERIAL CONSUMED

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Plot Purchases	1,38,720.90	-
Expenses on Map Approval and other JDA Expenses	11,327.38	311.94
ADD: Building Material (Cement, Steel, Bricks, Sand, Greet, Hardware Items, Tiles, Glasses, Building Material etc. including GST and Site Expenses)	28,796.29	81,377.33
Total	1,78,844.58	81,689.27

NOTE NO: 16 - CHANGE IN INVENTORY

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Decrease / (Increase) in inventories of stock in Trade	53,625.00	85,831.00
Opening Stock	2,02,996.20	53,625.00
Closing Stock		
Total	(1,49,371.20)	32,206.00

NOTE NO: 17 - OPERATING & OTHER DIRECT EXPENSE

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Site Labour Expenses	3,655.90	1,748.12
Total	3,655.90	1,748.12

NOTE NO: 18 - EMPLOYEE BENEFITS EXPENSES

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Salaries	120.00	2,090.00
Director Remuneration	960.00	960.00
Total	1,080.00	3,050.00



For Parth Sarthi Build Estate (P) Ltd.

मेधाविनी महापात्रा
Director

NOTE NO: 19 - FINANCIAL COSTS

(In Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Interest on term Loan	9,826.97	4,317.21
Interest on Bank OD	263.41	304.06
Interest on Vehicle loan	275.52	25.26
Total	10,365.91	4,646.54

NOTE NO: 20- OTHER EXPENSES

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
Accounting Charges	280.00	240.00
Audit Fee Provision	50.00	75.00
Bank Charges	3,005.18	942.83
Car Insurance	105.00	167.44
Vehicle Running Expenses	140.10	170.46
Office and Site Expenses	678.25	241.04
Office Rent	60.00	60.00
Professional Fee	591.30	139.53
Total	4,909.83	2,036.30

NOTE NO: 21 TAX EXPENSES

(in Rs. Thousands)

PARTICULARS	As at 31-Mar-2024	As at 31-Mar-2023
(a) Current Tax	1,361.49	1,361.49
(b) MAT	-	-
(c) Deffered Tax	-	-
Total	1,361.49	1,361.49



For Parth Sarthi Build Estate (P) Ltd.

मेधाजी - महाकाजी

Director

PARTH SARTHI BUILDESTATE PRIVATE LIMITED
Notes To The Financial Statements

NOTE-22 EARNINGS PER SHARE (EPS)

		(In Rs. Thousands)	
Particulars		As at 31-Mar-2024	As at 31-Mar-2023
(i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders		1245.94	4147.78
(ii) Weighted Average number of equity shares used as denominator for calculating EPS		500000	500000
(iii) Basic and Diluted Earnings per share (Rs)		2.49	8.30
(iv) Face Value per equity share (Rs)		10	10

NOTE NO:-23 RELATED PARTY DISCLOSURES (AS-18)

The disclosure of transactions with the related parties as defined in the Accounting Standard 18 are given below :-

a) Key Managerial Personnel

Megharam Ji
Bhagwana Ram Ji

b) Relative of Key Managerial Personnel

Hansa Dayal
Nemichand Ji
Mahendra Ji
Balbeer Ji
Ganpati Devi

c) Significant transactions with Related Parties

(in Rs. Thousands)

Relationship	Nature of Transaction	2023-24	2022-23
Key Managerial Personnel	Remuneration	960.00	960.00
	Rent	60.00	600.00
	Loans Received	15,800.00	10,465.00
	Loans Repaid	7,583.07	21,315.00
Relative of Key Managerial Personnel	Salary	-	240.00
	Loans Received	89,500.00	80,279.00
	Loans Repaid	43,580.00	79,009.00

d) Closing Balance of Related Parties

(in Rs. Thousands)

Relationship	Nature of Transaction	2023-24	2022-23
Key Managerial Personnel	Loans	21,851.93	13,635.00
Relative of Key Managerial Personnel	Loans	59,790.00	13,870.00

Note No. 24 - Segment Information

The main activity of the company is to deal in only one type of goods services and none of individual segment qualifies the parameters given in AS-17, hence, there is no other segment to report except main segment.

Note No. 25 - Earnings & Expenses in Foreign Currency : NIL

Note No. 26 - Other Notes

1. The disclosures required under other accounting standards not specifically covered are either disclosed in the significant accounting policies or not applicable or NIL.

2. **Undisclosed Income:** During the year, the Company has not surrendered or disclosed any undisclosed income in the tax assessment under the applicable provisions of the Income Tax Act, 1961.

3. **Details of Crypto Currency or Virtual Currency:** During the year, the Company has not traded or invested in crypto currency or virtual currency.

4. **Corporate Social Responsibility (CSR):** During the year, the Company is not covered under the provisions of Section 135 of the Companies Act, 2013.

5. **Title deeds of the immovable properties:** There are no immovable properties held as Tangible Fixed Asset by company and thus information related to title deeds of immovable properties is not applicable.

6. **Revaluation of Property, Plant and Equipment (PPE):** The Company has not revalued its Property, Plant and Equipment during the year, accordingly the disclosure of information with regard the same is not applicable to the company.

7. **Borrowing secured against current assets:** The Company is not required to submit audited quarterly returns or statements of current assets on working capital limits with Bankers and thus not reported.



For Parth Sarthi Build Estate (P) Ltd.

Megharam Ji
Director

8. Utilisation of borrowed funds and share premium:

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the group shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

9. Loans and advances granted to promoters, directors, KMPs and the related parties: The Company has not granted any loans and advances in the nature of loan to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), accordingly the disclosure of information with regard the same is not applicable.

10. Intangible assets under development: The Company does not have any Intangible assets under development, accordingly the disclosure of information with regard the same is not applicable.

11. Details of Benami Property Held: In opinion of the management, neither the Company hold any benami property nor any proceedings have been initiated or pending against the Company for holding any benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

12. Wilful Defaulter: On the basis of information available with the management, the Company is not a wilful defaulter.

13. Relationship with Struck off Companies : In opinion of the management, the Company has not undertaken any transactions with companies struck off under Section 248 of the Act or Section 560 of Companies Act, 1956.

14. Registration of Charges or Satisfaction with Registrar of Companies: The Company has filed relevant form for creation, modification and satisfaction of charges with ROC.

15. Compliance with Number of Layers of Companies: The Company does not have any subsidiary, accordingly this is not applicable.

16. The company assessed potential generation of economic benefits from its business units and is of the view that assets employed in continuing businesses are capable of generating adequate returns over their useful lives in the usual course of business, there is no indication to the contrary and accordingly the management is of the view that no impairment provision is called for in these accounts.

17. In the opinion of the Board, all the assets are approximate of the value as stated in the Balance Sheet, if realized in the ordinary course of business and provision for all known liabilities has been made.

18. The Company has duly complied the provisions of MSMED Act, 2006.

19. Third parties balances are subject to confirmation & reconciliation however, the management is assured about the carrying amounts of the same. Adjustments of differences in this respect if any, are taken into account as and when amounts thereof are ascertained.

21. All assets and liabilities are presented as Current and Non current as per the criteria set out in the Schedule III of The Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation, the company has ascertained its operating cycle less than 12 months, accordingly 12 months period has been considered for the purpose of Current/ Non-current classification of assets and liabilities.

22. The other additional disclosures and information's (not specifically disclosed) as required by Schedule III of the Companies Act, 2013 are either nil or not applicable to the company.

23. Details of licensed, installed capacity and production not Ascertainable

24. The Company is a Small and Medium Sized Company (SMC) as defined in the General Instruction in respect of Accounting Standard Notified under The Companies Act, 1956. Accordingly, The Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

25. There are no Micro, Small and Medium Enterprises to whom The Company owes dues, which are over due for more than 45 days as at 31-03-2024.

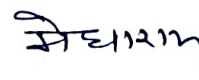
As per our report of even date attached
For S G Agarwal & Co.
Chartered Accountants



Gaurav Agarwal
Partner
Mem No. 401742
FRN No:-012774C
Place-JAIPUR
Date: 03.09.2024



For Path Sarthi Buildestate Pvt. Ltd.
For Parth Sarthi Build Estate (P) Ltd

 
Director

Megha Ram Jat Bhagvana Ram
(Director) (Director)
DIN: 02136053 DIN: 06761967

PARTH SARTHI BUILDESTATE PRIVATE LIMITED
CIN: U45201RJ2008PTC026353

NOTE NO:- 7 PROPERTY, PLANT & EQUIPMENT

Particulars	Gross Block				Depreciation				Net Block	
	As at 01-Apr-23	Additions	Deduction	As at 31-Mar-24	As at 01-Apr-23	for the year	Deduction	As at 31-Mar-24	As at 31-Mar-24	As at 31-Mar-23
TANGIBLE ASSETS										
(A) Motor Vechile	8.21	-	-	8.21	-	2.56	-	2.56	5.65	8.21
(B) Fortuner car	4,616.36	-	-	4,616.36	-	1,441.69	-	1,441.69	3,174.67	4,616.36
Total (A)	4,624.57	-	-	4,624.57	-	1,444.25	-	1,444.25	3,180.32	4,624.57
INTANGIBLE ASSETS										
NIL	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B)	4,624.57	-	-	4,624.57	-	1,444.25	-	1,444.25	3,180.32	4,624.57
Previous Year	11.93	4,742.15	-	4,754.08	-	129.51	-	129.51	4,624.57	11.93

There are no immovable properties held as Tangible Fixed Asset by company and thus information related to title deeds of immovable properties is not applicable.
There is no CWIP as on 31/03/2024 and thus no additional information is required to be given.



For Parth Sarthi Build Estate (P) Ltd.

[Signature]
Director