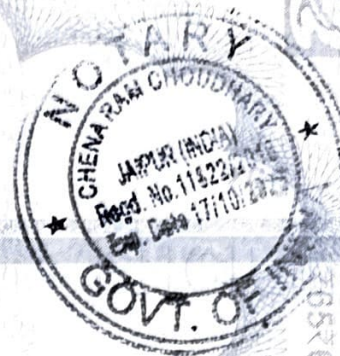
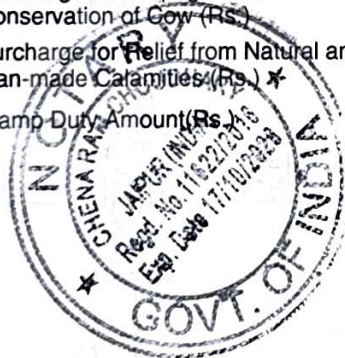


Government of Rajasthan



e-Stamp

Certificate No.	: IN-RJ96113049963430X
Certificate Issued Date	: 12-Mar-2025 02:34 PM
Account Reference	: NONACC (SV)/ rj3196504/ AMER/ RJ-JP
Unique Doc. Reference	: SUBIN-RJRJ319650475864880397224X
Purchased by	: VIRAT BUILDHOME PVT LTD
Description of Document	: Article 4 Affidavit
Property Description	: 517 5TH FLOOR VAIBHAV COMPLEX VAISHALI NAGAR JAIPUR
Consideration Price (Rs.)	: 0 (Zero)
First Party	: VIRAT BUILDHOME PVT LTD
Second Party	: NA
Stamp Duty Paid By	: VIRAT BUILDHOME PVT LTD
Stamp Duty Payable (Rs.)	: 50 (Fifty only)
Surcharge for Infrastructure Development (Rs.)	: 5 (Five only)
Surcharge for Propagation and Conservation of Cow (Rs.)	: 5 (Five only)
Surcharge for Relief from Natural and Man-made Calamities (Rs.) *	: 5 (Five only)
Stamp Duty Amount (Rs.)	: 65 (Sixty Five only)



For VIRAT BUILDHOMES PVT. LTD

DIRECTOR



ATTESTED
CHENA RAMCHANDHARY
NOTARY PUBLIC
(GOVT. OF INDIA)
JAIPUR, INDIA

26 MAR 2025

IN-R498113049963430X

PF 0001158550

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at www.shriestamp.com or using e-Stamp Mobile App of Stock Holding Corporation of India Ltd. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate
3. In case of any discrepancy please inform the Competent Authority

DECLARATION



I, Vivek Chaturvedi Son of Mr. Arun Kumar Chaturvedi, aged -55 years, R/o 18, D.C.M., Teachers Colony, Ajmer Road, Jaipur duly authorized by Virat Buildhome Private Limited, who is the promoter of the proposed project "**Virat NRI Avenue**" situated at Plot No. 230/D, Sector-23, Pratap Nagar Scheme Sanganer, Jaipur (Rajasthan), do hereby solemnly declare, undertake and state as under;

1. That the aforesaid project is a New Project.
2. That in pursuant to section 3 of the Act, we have not advertise, market, book, sell or offer for sale, or invite person to purchase in any manner any Apartment/shop/unit of the project and not accepted any advance payment and booking from the allottees towards any Apartment/shop/unit of the said project till date of signing this declaration and even will not take till the time we get our RERA Registration number.
3. That if any contradiction arises in the future the promoter will be responsible for it.

For VIRAT BUILDHOME PVT. LTD


DIRECTOR
Vivek Chaturvedi
Deponent

VERIFICATION

I, Vivek Chaturvedi Son of Mr. Arun Kumar Chaturvedi, aged -55 years, R/o 18, D.C.M., Teachers Colony, Ajmer Road, Jaipur do hereby verify the contents in para No. 1 to 3 of my above Affidavit cum Declaration are true verified by me.

For VIRAT BUILDHOME PVT. LTD


DIRECTOR
Vivek Chaturvedi
Deponent

ATTESTED
CHENA RAM CHOUDHARY
NOTARY PUBLIC
(GOVT. OF INDIA)
JAIPUR, INDIA

26 MAR 2025

FORM-A

[see rule 3(2)]

APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory Authority

Rajasthan, Jaipur

Sir,

I hereby apply for the grant of registration of our project "**Virat NRI Avenue**" Situated at Plot no. 230/D, Sector-23, Pratap Nagar, Sanganer, Jaipur, State - Rajasthan - 302017.

1. The requisite particulars are as under:-

(i) Status of the applicant, whether individual / company / proprietorship firm / society/trust/ limited liability partnership / competent authority: **Private Limited Company**

(ii) *(In case of firm / society / trust / company / limited liability partnership / competent authority etc.)*

(a) Name: **Virat Buildhome Private Limited**

(b) Address: 517, 5th floor, C-Block, Vaibhav Complex, Near Amrapali Circle, Vaishali Nagar, Jaipur, Rajasthan-302021

(c) Copy of registration certificate as firm / society / trust / company / limited liability partnership / competent authority etc: **Enclosed**

(d) Main objects: Construction

(e) Name, photograph and address of chairman/partner/director and authorised person etc.:


- Name:- Mr. Vivek Chaturvedi
Address:- 18 D.C.M., teachers colony, Ajmer road, Jaipur
- Name:- Miss Khushi Chaturvedi
Address:- 18 D.C.M., teachers colony, Ajmer road, Jaipur
- Name:- Mr. Pratham Chaturvedi
Address:- 18 D.C.M., teachers colony, Ajmer road, Jaipur

(iii) PAN Number of the promoter: AACCV2545A

(iv) Name and address of the bank or banker with which account in terms of sub-clause (D) of clause (I) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained

Bank Name	ICICI Bank Ltd.
Branch Name	Vaishali Nagar, Jaipur
Account Name	Virat Buildhome Pvt Ltd Virat NRI

For VIRAT BUILDHOME PVT. LTD


DIRECTOR

	Avenue Retention Account
Account Number	777705023562
IFSC	ICIC0000235

(v) Details of project land :

- Area : 3600 Square Meters
- Plot No.:- Plot no. 230D.

(vi) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending etc. : **N.A.**

(vii) Agency to take up external development works- Local Authority / Self
Development: **Self Development**

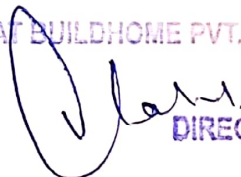
(viii) Registration fee by way of Online Payment for an amount of Rs.189990/- calculated as per sub-rule (3) of rule 3 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017:

- Payment Id: 34953220250319165402
- Transaction Id: RERA-TRANS-632
- Date: 19.03.2025

2. I/we enclose the following documents in triplicate, namely:-

- authenticated copy of the PAN card of the promoter: **Enclosed**
- audited balance sheet of the promoter for the preceding financial year: **Enclosed**.
- copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **Enclosed**
- the details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **NA**.
- where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **N.A.**
- an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Enclosed**
- the sanctioned plan, layout plan and specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **Enclosed**

For VIRAF BUILDHOME PVT. LTD


DIRECTOR



- (viii) the plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **Enclosed**
- (ix) the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Enclosed**
- (x) proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Enclosed**
- (xi) the number, type and the area of plots for sale in the project ,if any: : **Enclosed.**
- (xii) the number and areas of garage for sale in the project: **N.A.**
- (xiii) the number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **Enclosed**
- (xiv) the names and addresses of his real estate agents, if any, for the proposed project: **N.A.**
- (xv) the names and addresses of the contractors, architect, structural engineer, if any of the proposed project: **Enclosed**
- (xvi) a declaration in Form-B:- **Enclosed**

(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made thereunder, namely:-

4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

For Virat Buildhome Private Limited

For VIRAT BUILDHOME PVT. LTD

DIRECTOR

Date: 17/03/2025

Place: Jaipur

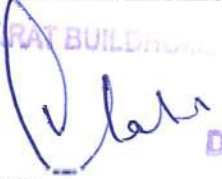


TO WHOMSOEVER IT MAY CONCERN

This is to declare that our Project "**Virat NRI Avenue**" Situated at Plot no. 230/D, Sector-23, Pratap Nagar, Sanganer, Jaipur, State – Rajasthan – 302017.

1. NOC for Environment: **Not Available**, We undertake to submit the same in due course of time or before the completion of Project whichever is earlier, as the case may be.
2. NOC for Fire: **Not Available**, We undertake to submit the same in due course of time or before the completion of Project whichever is earlier, as the case may be.
3. NOC for Airport: **Uploaded**.
4. NOC for Water Supply: **Not Available**, We undertake to submit the same in due course of time or before the completion of Project whichever is earlier, as the case may be.

For Virat Buildhome Private Limited


For VIRAT BUILDHOME PVT. LTD
DIRECTOR
Director



Virat Buildhome Pvt. Ltd.

CIN : U70101RJ2005PTC021364

GSTIN : 08AACCV2545A1ZP

PAN : AACCV2545A

DECLARATION CUM UNDERTAKING

I, Vivek Chaturvedi Son of Mr. Arun Kumar Chaturvedi, aged -55 years, R/o 18, D.C.M., Teachers Colony, Ajmer Road, Jaipur duly authorized by Virat Buildhome Private Limited, who is the promoter of the proposed project "**Virat NRI Avenue**" situated at Plot No. 230/D, Sector-23, Pratap Nagar Scheme Sanganer, Jaipur (Rajasthan), do hereby solemnly declare that:

I/We hereby declare that we have appointed Ar. Tushar Sogani as Architect, Er. Manish Gupta as Engineer/Structural Engineer, CA Vikas Tambi as Chartered Accountant , Sudheer Mathur as HVAC Consultants for our project. We have not yet appointed any Real Estate Agents, contractor, or any other Consultants as on date. If we appoint any Consultant before the completion of the project, we will inform RERA authority accordingly.

I/We hereby declare that whatever has been stated above is true to the best of my/our knowledge, correct and nothing material has been concealed there from.

For **VIRAT BUILDHOME PRIVATE LIMITED**

For **VIRAT BUILDHOME PVT. LTD**


DIRECTOR

Vivek Chaturvedi
(Director)

DECLARATION

This to Declare that M/s **Virat Buildhome Private Limited** having its registered office at 517, 5th floor, C-Block, Vaibhav Complex, Near Amrapali Circle, Vaishali Nagar, Jaipur, Rajasthan-302021, Promoter of the proposed project along with its all the directors have no Criminal record in the past.

For Virat Buildhome Private Limited

For VIRAT BUILDHOME PVT. LTD


Director

DIRECTOR

Declaration

I Vivek Chaturvedi Son of Shri Arun Kumar Chaturvedi aged 55 years R/o 18 D.C.M., teachers colony, Ajmer road, Jaipur, Duly authorized by M/s Virat Buildhome Private Limited, Promoter of the Proposed Project named **"Virat NRI Avenue"** Situated at Plot no. 230/D, Sector-23, Pratap Nagar, Sanganer, Jaipur, State - Rajasthan - 302017, hereby declares that there are no Encumbrances on the Project Land, therefore Land is Free from all the Encumbrances.

For Virat Buildhome Private Limited

For VIRAT BUILDHOME PVT. LTD

Director DIRECTOR

Declaration

I Vivek Chaturvedi Son of Shri Arun Kumar Chaturvedi aged 55 years R/o 18 D.C.M., teachers colony, Ajmer road, Jaipur, Duly authorized by M/s Virat Buildhome Private Limited, Promoter of the Proposed Project named "**Virat NRI Avenue**" Situated at Plot no. 230/D, Sector-23, Pratap Nagar, Sanganer, Jaipur, State - Rajasthan 302017, hereby declares that there is no litigation is pending against the land and the project in any court.

For Virat Buildhome Private Limited

For VIRAT BUILDHOME PVT. LTD

Director DIRECTOR



Virat Buildhome Pvt. Ltd.

CIN : U70101RJ2005PTC021364

GSTIN : 08AACCV2545A1ZP

PAN : AACCV2545A

CERTIFIED TRUE COPY OF THE BOARD RESOLUTION PASSED IN THE BOARD MEETING OF VIRAT BUILDHOME PVT LTD HELD AT ITS REGISTERED OFFICE ON THE 17TH DAY OF MARCH, 2025 AT 11.30 A.M.

Authorisation Letter;

In relation to the captioned subject it was;

"RESOLVED THAT Mr. Vivek Chaturvedi, Director of the company be and is hereby authorized to act as Authorized Signatory on behalf of the Company to sign and to execute the application, file, and registered the project i.e 'Virat NRI Avenue' with RERA Rajasthan.


"FURTHER RESOLVED THAT all document of VIRAT BUILDHOME PVT LTD placed before the board be and is hereby approved

Certified to be true copy

For Virat Buildhome Pvt. Ltd
For VIRAT BUILDHOME PVT LTD
Vivek Chaturvedi
Director
(DIN - 00505155) **DIRECTOR**

For Virat Buildhome Pvt. Ltd
For VIRAT BUILDHOME PVT LTD
Pratham Chaturvedi
Director
(DIN - 10482657) **DIRECTOR**



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2024-25
PAN	AACCV2545A		
Name	VIRAT BUILD HOME PRIVATE LIMITED		
Address	517, 5th FLOOR, VAIBHAV COMPLEX, NEAR AMRAPALI CIRCLE, VAISHALI NAGAR , 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	609958421161024
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	1,30,83,920
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	32,92,960
	Interest and Fee Payable	6	2,89,944
	Total tax, interest and Fee payable	7	35,82,904
	Taxes Paid	8	35,82,900
	(+) 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
This return has been digitally signed by <u>VIVEK CHATURVEDI</u> in the capacity of <u>Director</u> having PAN <u>ADXPC2134M</u> from IP address <u>223.239.159.111</u> on <u>16-Oct-2024 15:01:27</u> at <u>JAIPUR</u> (Place) DSC SI.No & Issuer <u>3027171</u> & <u>182352771756005CN=SafeScript sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=Sify Technologies Limited,C=IN</u>			
System Generated Barcode/QR Code	 AACCV2545A06609958421161024bc7aef6a375814a82a45d00ed73dcd69c71739e		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name :
CIN :
Address(O) :

Address(R) :

M/s VIRAT BUILD HOME PRIVATE LIMITED
U70101RJ2005PTC021364
VIRAT BUILD HOME PRIVATE LIMITED, 517, 5th FLOOR, VAIBHAV COMPLEX, NEAR
AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR, RAJASTHAN-302021
517, 5th FLOOR, VAIBHAV COMPLEX, NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR,
RAJASTHAN-302021

Permanent Account No :
Status :
Previous year :
Ward/Circle :
Nature of Business or
Profession

AACCV2545A
Private Limited
2023-2024
Other construction activity n.e.c. - 06010 (VIRAT BUILDHOME PVT LTD)

Date of Incorporation :
Resident Status
Assessment Year :
Return :

26/09/2005
Resident
2024-2025
ORIGINAL

Computation of Total Income		
Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	13083924	13083924
Income from Other Sources	0	0
Gross Total Income		13083924
Less : Deduction under Chapter VIA		0
Total Income		13083924
Rounding off u/s 288A		13083920
Income Taxable at Normal Rate		13083920
Income Taxable at Special Rate		0
TAX CALCULATION		
Tax at Normal Rates (22%)	2878462	
	MAT Prov	Normal Prov
Total Tax as per other provisions of the IT Act		2878462
Tax payable u/s 115JB	0	
Add : Surcharge(if applicable)	0	287846
Total	0	3166308
Add : Health and Education Cess	0	126652
Total	0	3292960
Higher of the above two		3292960
Less : TDS/TCS		130510
Assessed Tax		3162450
Less : Advance Tax		850000
Add : Interest		289944
u/s 234B	138744	
138744[6M]+0[1M]		
u/s 234C	151200	
(14229+42693+71154+23124)		
Less : Tax Deposited u/s 140A		2602390
Amount Payable		0
Tax Rounded Off u/s 288 B		0
COMPREHENSIVE DETAIL		
Exempted Income	Section	Amount

Share in Profit Exempt u/s 10(2A)

4705798

4705798

Income from Business & Profession Details**13083924****BUS-1**

Net Profit As Per P&L A/c

17858047

Add: Items Inadmissible/for Separate

478409

Consideration

Depreciation Separately Considered

435817

Amounts disallowable under section 37

42592

Sub Total

18336456

Less: Items Admissible/for Separate

5252532

Consideration

Depreciation Allowed as Per IT Act

546734

Share of Income From Firm

4705798

Income From BUS-1

13083924

Income From VIRAT MURLI INFRA LLP

Share in Profit Exempt u/s 10(2A)

4705798

Total of Business & Profession**13083924****Tax Deducted/Collected at Source Details**

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
JYOTI VISHWAKARMA	ATTPV4079J	194IA	BP-Income From Business Profession	6251000	62510
MANISHA SINGH	DXXPS9712Q	194IA	BP-Income From Business Profession	6800000	68000
Total				13051000	130510

Details : Advance Tax Paid

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	0005087	15/03/2024	19088	850000

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	6390009	29/09/2024	04358	2602390

Interest Calculation Detail

234B		
(2312400-0) x 6(M) x 1% =	138744	
		138744
234C		
((3162450 x 15%) - 0) x 3(M) x 1% =	14229	
((3162450 x 45%) - 0) x 3(M) x 1% =	42693	
((3162450 x 75%) - 0) x 3(M) x 1% =	71154	
((3162450 x 100%) - 850000) x 1(M) x 1% =	23124	151200
Total Interest		289944

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liable to Audit	Profit sharing Ratio(%)	Share of Profit	Capital Balance as on 31st March
VIRAT MURLI INFRA LLP	AAPFV7480C	YES	35	4705798	0
Total			0	4705798	0

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
VIRAT MURLI INFRA LLP [AAPFV7480C]	0	0	0	0	0
Total	0	0	0	0	0

Jurisdiction: Return for Asst. Year: 2023-2024 filed with Ward: on vide receipt No. 0

Return Filing Due Date : 31/10/2024 Return Filing Section : 139(1)

Interest Calculated 16/10/2024
Upto :

VIRAT BUILD HOME PRIVATE LIMITED
Depreciation Chart For Assessment Year '2024-2025'

Business Name :BUS-1

S.No	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Machinery and plant 15% - Machinery and plant	15.00 %	2308506.00	0.00	0.00	0.00	0.00	346276.00	0.00	346276.00	1962230.00
2	Furniture and fittings 10% - Furniture and fittings	10.00 %	427125.00	0.00	0.00	0.00	0.00	42713.00	0.00	42713.00	384412.00
3	Buildings 10% - Buildings	10.00 %	797161.00	0.00	0.00	0.00	0.00	79716.00	0.00	79716.00	717445.00
4	Intangible Assets 25% - Intangible Assets	25.00 %	30811.00	0.00	0.00	0.00	0.00	7703.00	0.00	7703.00	23108.00
5	Machinery And plant 40% - Machinery and plant	40.00 %	175815.00	0.00	0.00	0.00	0.00	70326.00	0.00	70326.00	105489.00
Total			3739418.00	0.00	0.00	0.00	0.00	546734.00	0.00	546734.00	3192684.00

Details of Bank Accounts :

No of Bank Account :- 3

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	ICIC0000235	ICICI BANK LIMITED-JAIPUR - VAISHALI NAGAR-Ā JAIPUR	777705121818	Current
2	SBIN0032444	STATE BANK OF INDIA-AMPRAPALI CIRCLE	61001254406	Current
3	PUNB0220800	PUNJAB NATIONAL BANK-JAIPUR CHAND POLE BAZAR,	2208009300036647	Cash Credit

Verified By : VIVEK CHATURVEDI

VIRAT BUILD HOME PRIVATE LIMITED

PAN : AACCV2545A

Tax Audit Report

Audit Clause 44AB (a): Business Turnover exceeds 1 Crores

Financial Year	:	2023-2024
Assessment Year	:	2024-2025
Date of Audit Report	:	29/09/2024



VIKAS TAMBI
S K PATODIA AND ASSOCIATES LLP
Chartered Accountants



S K Patodia & Associates LLP

CHARTERED ACCOUNTANTS

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

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

We report that the statutory audit of M/s. **VIRAT BUILD HOME PRIVATE LIMITED, 517, 5th Floor, C-Block, Vaibhav Complex, Near Amrapali Circle, Vaishali Nagar, Jaipur-302021**, PAN – **AACCV2545A** was conducted by us in pursuance of the provisions of the **Companies Act 2013** Act, and We annex hereto a copy of our audit report dated **04th September, 2024** along with a copy of each of:-

- (a) The audited Profit and loss account for the period beginning from **01 April 2023** to ending on **31 March 2024**
- (b) The audited balance sheet as at **31 March 2024**; and
- (c) Documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance Sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

1. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any :-

- A. Financial statements attached with this report are the responsibility of the assessee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis. We believe that our audit provides a reasonable basis for our opinion. Closing balances are subject to confirmation.
- B. Cheques /D.D. issued/received by the assessee are not in possession to the assessee so we are not in position to verify that whether these were account payee/ crossed or not.
- C. Physical verification of closing stock has not been conducted and taken as per books of accounts and certified by management.
- 1) The Assessee has submitted books of accounts that have not been maintained in a manner to provide proper GST break-up of expenditures. It would not be practically feasible to rewrite the entire books. Therefore the details provided in clause 44 of Form 3CD are based on the GST break-up available as per books of accounts and we have relied upon the financial data provided by the assessee.

(h) 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 purpose 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 **31 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.

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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/ qualifications, if any:

Place : JAIPUR
Date : 29/09/2024

For S K PATODIA AND ASSOCIATES LLP
(Chartered Accountants)
Reg No. :112723W/W100962

VIKAS TAMBHI
(Partner)

Membership No. : 408970

PAN No. :ABIF57708N

UDIN : 24408970BKBZSV7459



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Jaipur Office: B2/18, 1st Floor, Gandhi Path, Chitrakoot Scheme, Vaishali Nagar, Jaipur - 302021

(LLP Identification No : ACE - 4113)

(S K Patodia & Associates (a partnership firm) converted into S K Patodia & Associates LLP with effect from December 15, 2023)

Offices: New Delhi | Jaipur | Ahmedabad | Kolkata | Bengaluru | Raipur | Hyderabad | Patna | Bhopal | Ranchi | Nagpur | Guwahati
www.skpatodia.in



S K Patodia & Associates LLP

CHARTERED ACCOUNTANTS

FORM NO. 3CD

[See rule 6 G(2)]

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

PART - A

- | | |
|---|---|
| 1. Name of the assessee | VIRAT BUILD HOME PRIVATE LIMITED |
| 2. Address | 517, 5th FLOOR, VAIBHAV COMPLEX, NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR, RAJASTHAN-302021 |
| 3. Permanent Account Number (PAN) | AACCV2545A |
| 3a Aadhaar No | |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same | Yes
Annexure No - 1 |
| 5. Status | Private Limited |
| 6. Previous year | From 01/04/2023 To 31/03/2024 |
| 7. Assessment year | 2024-2025 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | Clause 44AB(a) |
| 8a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE | YES(115BAA) |

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	NA
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 2
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 3
11. (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.)	
11. (c)	List of books of account and nature of relevant documents examined.	
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, 44AE, 44AF, 44B, 44BB, 44BBA, and 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (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
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (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)	

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	provisions of income computation and disclosure standards notified under section 145(2)	
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 4
14. (a)	Method of valuation of closing stock employed in the previous year.	3-Lower of Cost or Market rate
14. (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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16.	Amounts not credited to the profit and loss account, being, -	NIL
16. (a)	the items falling within the scope section 28;	
16. (b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	NIL
16. (c)	escalation claims accepted during the previous year;	NIL
16. (d)	any other item of income;	NIL
16. (e)	capital receipt, if any.	NIL
17.	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	No
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 :-	Annexure No. : 5
18. (a)	Description of asset/block of assets.	
18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1 st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a) Debited to Profit and Loss Account and Allowable (b) Not Debited to profit and Loss Account.	NIL
20. (a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	NIL
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
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	Annexure No. : 6
21. (b)	Amounts inadmissible under section 40(a):-	NIL
21. (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;	NIL
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes



21. (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:	
21. (B)	On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	
21. (f)	any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	NIL
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
22 (b)	Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	No
24	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 7
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date.	Yes
	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
27. (a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax credit(ITC) in the accounts.	NIL
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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)(viia), if yes, please furnish the details of the same.	No
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	No
29.(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	No
29.(b)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	No
30.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	No
30.(a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No



30.(b)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
30.(c)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year	No
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 :—	Annexure No. : 8 (a)
31.(a)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	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.	None
31.(b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-	
31.(b)(i)	name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(b)(iv)	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. (Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.(ba)	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	None
31.(bb)	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 occasions 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	None
31.(bc)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions 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	None
31.(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasions 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	None
31.(c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 8 (c)
31.(c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31.(c)(ii)	amount of the repayment;	



31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(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:—	None
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount 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.	
31.(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:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
32. (b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	No
32. (c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
32. (d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
32. (e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	No
33.	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	NIL
34. (a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	Annexure No. : 9 Yes
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 10 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Annexure No. : 11 Yes
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	



35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
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 0.00
37.	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	No
38.	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor.	No
39.	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
40.	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	Annexure No. : 12

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	1,30,51,000.00	52,38,095.00
2.	Gross profit/ turnover	42.40	32.73
3.	Net profit/ turnover	136.83	320.81
4.	Stock-in-trade/ turnover	267.00	746.77
5.	Material consumed/ finished goods produced	0.00	0.00



(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

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	No
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	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
44	Break of total expenditure of entities registered or not registered under the GST	Annexure No. : 13

Place: JAIPUR
Date: 29/09/2024

FOR S K Patodia & Associates LLP
(Chartered Accountants)
Reg No. 0112723W/W100962


Vikas Tambi
Partner

Membership No 408970
ABIFS7708N

UDIN : 24408970BKBZSV7459



VIRAT BUILD HOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX, NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR,
RAJASTHAN-302021

Annexures Forming Part of 3CD For The Period Ended on 31 March 2024

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sno	Nature of Registration	State	Other Indirect Tax/Duty	Description [Not for E-filing]	Reg. No.
1	Goods and Service Tax	RAJASTHAN			08AACCV2545A 1ZP

ANNEXURE NO :- 2

Nature of Business & Profession 10 (a)			
Sno	Sector	Sub Sector	Code
1	CONSTRUCTION	Other construction activity n.e.c.	06010

ANNEXURE NO :- 3

List of Books								
Books of Account Prescribed U/s 4(1)		Books of Account Maintained						Books of Account Examined
Sno	Books Prescribed	Books Maintained	Address 1	Address 2	City/Town/District	State	Pin Code	Books Examined
1	None	Cash Book,Bank Book,Journal , Ledger	517, 5th FLOOR,VAIBHAV COMPLEX,NEAR AMRAPALI CIRCLE	VAISHALI NAGAR	JAIPUR	RAJASTHAN	302021	Cash Book,Bank Book,Journal , Ledger

ANNEXURE NO :- 4

Disclosure as per ICDS		
Sno	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies and notes to financial statement
2	ICDS II - Valuation of Inventories	As per accounting policies and notes to financial statement
3	ICDS III - Construction Contracts	Recognize on the basis of completion method
4	ICDS IV - Revenue Recognition	Revenue is recognised based on the percentage of completion method as prescribed by AS-7 on construction contract and guidance notes on accounting for real estate.
5	ICDS V - Tangible Fixed Assets	As per fixed assets and depreciation chart annexed in FORM 3CD
6	ICDS VII - Government Grants	NA
7	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions ,contingent liabilities and assets have been disclosed by way of notes in the notes on accounts if required

ANNEXURE NO :- 6

Amount debited to profit & loss account being in the nature of capital, personal, advertisement expenditure etc.			
Sno	Nature of Expenditure	Description of Expenditure	Amount
1	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)	Interest on TDS	2,592.00
2	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)	Late Fees of GST	40,000.00



ANNEXURE NO :- 7

Liability Incurred During the previous year					
Sno	Section	Nature of Liability	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reported in the tax audit report, whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reported in the tax audit report, whichever earlier.
1	Sec 43B(a)-tax, duty, cess, fee etc	TDS payable	4,17,755.00	4,17,755.00	0.00

ANNEXURE NO :- 8

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year (Clause 31(a))									
Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft	Aadhaar No
1	Shri Vidit merchant	Jaipur	AALCM1912D	30,00,000.00	No	2,39,15,978.00	Net Banking		
2	Bhumi Fincap Private Limited	Jaipur	AAICB8241K	20,00,000.00	No	21,21,611.00	Net Banking		

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 (Clause 31(c))								
Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	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 taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft	Aadhaar No
1	Shri Vidit merchant	Jaipur	AALCM1912D	2,74,442	2,39,15,978.00	Net Banking		

ANNEXURE NO :- 9

TDS Details as per chapter XVII-B & XVII-BB										
Sno	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	JPRV03102B	194J	Fees for professional or technical services	69,250.00	44,250.00	44,250.00	4,425.00	0.00	0.00	0.00
2	JPRV03102B	194A	Interest other than interest on securities	71,50,405.00	56,00,354	56,00,354.00	5,60,034	0.00	0.00	0.00
3	JPRV03102B	194H	Commission or brokerage	8,89,840.00	5,22,000.00	5,22,000.00	26,100.00	0.00	0.00	0.00



ANNEXURE NO :- 10

TDS Statement Details					
Sno	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	JPRV03102B	Form 26Q	31/10/2023	30/10/2023	Yes
2	JPRV03102B	Form 26Q	31/05/2024	17/05/2024	Yes

ANNEXURE NO :- 11

Interest details paid u/s 201(1A), or 206C(7)			
Sno	TAN No.	Amount of interest u/s 201(1A)/206C(7) is payable	Amount paid out of column(2) along with date of payment
1	JPRV03102B	2,592.00	2,592.00 26/10/2023

ANNEXURE NO :- 12

Accounting Ratios Current Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		1,30,51,000.00
2	Gross Profit Ratio(%)	5533662 / 13051000 * 100	42.4 %
3	Net Profit Ratio(%)	17858046 / 13051000 * 100	136.83 %
4	Stock Turnover Ratio(%)	34846618 / 13051000 * 100	267 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

Accounting Ratios Previous Year(Clause 40)			
Sno	Description	Formula	Ratio
1	Total Turnover		52,38,095.00
2	Gross Profit Ratio(%)	1714652 / 5238095 * 100	32.73 %
3	Net Profit Ratio(%)	16804326 / 5238095 * 100	320.81 %
4	Stock Turnover Ratio(%)	39116505 / 5238095 * 100	746.77 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

ANNEXURE NO :- 13

Break-up of total expenditure of entities registered or not registered under the GST						
S.No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST	Expenditure in respect of entities registered under GST	Expenditure in respect of entities registered under GST	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	
1	1,29,11,862.00	0.00	4,42,840.00	29,82,532.00	34,25,372.00	94,86,490.00
2	4,35,817.00	0.00	0.00	0.00	0.00	4,35,817.00
3	4,66,086.00	0.00	0.00	0.00	0.00	4,66,086.00
4	12,90,108.00	0.00	0.00	0.00	0.00	12,90,108.00

As Per Audit Report of Even Date

FOR S K Patodia & Associates LLP
(Chartered Accountants)
Reg No. :0112723W/W100962

Vikas Tambi
(Partner)
Membership No: 408970
ABIFS7708N



FOR VIRAT BUILD HOME PRIVATE LIMITED

(Director)

Place : JAIPUR
Date : 29/09/2024

VIRAT BUILD HOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX, NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR, RAJASTHAN-302021

Annexure : 5

Depreciation allowable as per Income Tax Act for the period ended on 31/3/2024

S N	Description/ Block of asset	Opening WDV	Adjustment to WDV U/s 115BAA	Adjustment made to the WDV of Intangible asset	Adjusted WDV	Rate	--ADDITIONS--			--DEDUCTIONS--			Total	Depreciation	Add. Depreciation	Total Depreciation	Closing WDV	Block Nil(Y/N)
							180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days	Capita Gain							
1	Furniture and fittings	427124.70	0.00	0.00	427124.70	10 %				C.00	0.00	0.00	427124.70	42712.47	0.00	42712.47	384412.23	N
2	Machinery and plant	2308505.65	0.00	0.00	2308505.65	15 %				C.00	0.00	0.00	2308505.65	346275.85	0.00	346275.85	1962229.80	N
3	Buildings	797161.50	0.00	0.00	797161.50	10 %				C.00	0.00	0.00	797161.50	79716.15	0.00	79716.15	717445.35	N
4	Intangible Assets	30811.50	0.00	0.00	30811.50	25 %				C.00	0.00	0.00	30811.50	7702.88	0.00	7702.88	23108.62	N
5	Machinery and plant	175814.60	0.00	0.00	175814.60	40 %				C.00	0.00	0.00	175814.60	70325.84	0.00	70325.84	105488.76	N
	Total	3739417.95	0.00	0.00	3739417.95		0.00	0.00	0.00	C.00	0.00	0.00	3739417.95	546733.19	0.00	546733.19	3192684.76	

As Per Audit Report of Even Date

FOR S K Patodia & Associates LLP
(Chartered Accountants)
Reg No : 0112723W/W100962

Vikas Tambi
Partner
Membership No 408970
ABIFS7708N

FOR VIRAT BUILD HOME PRIVATE
LIMITED

Place : JAIPUR
Date : 29/09/2024

VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Balance Sheet as at March 31, 2024

(Amount in Hundreds)

Particulars	Note No.	As at March 31, 2024		As at March 31, 2023	
I Equity & Liabilities					
1. Shareholders' funds					
(a) Share Capital	2	48,500.00		48,500.00	
(b) Reserves and Surplus	3	7,93,546.41		6,51,083.33	
			8,42,046.41		6,99,583.33
2. Share Application Money Pending Allotment					
3. Non - Current Liabilities					
(a) Long -Term Borrowings	4	3,50,065.82		3,39,485.96	
			3,50,065.82		3,39,485.96
4. Current Liabilities					
(a) Short Term Borrowings	5	6,60,127.90		7,33,385.18	
(b) Trade Payables	6	2,11,161.41		2,55,393.86	
(c) Other Current Liabilities	7	24,438.55		1,08,598.22	
(d) Short - Term Provisions	8	26,273.90		19,031.00	
			9,22,001.76		11,16,408.26
TOTAL			21,14,113.99		21,55,477.54
II Assets					
1. Non - Current Assets					
(a) Property, Plant & Equipment & Intangible Assets	9				
(i) Property, Plant & Equipment		17,710.63		21,969.47	
(ii) Intangible Assets		397.78		496.60	
(b) Non - Current Investments	10	16,66,704.03		16,20,531.18	
(c) Deferred Tax Assets	11	3,592.93		3,881.32	
			16,88,404.87		16,46,878.57
2. Current Assets					
(a) Inventories	12	3,48,466.18		3,91,165.06	
(a) Trade Receivables	13	1,089.92		3,089.92	
(b) Cash and Cash Equivalents	14	13,436.95		15,708.36	
(c) Short - Term Loans and Advances	15	55,000.00		76,191.87	
(d) Other Current Assets	16	7,716.07		22,443.75	
			4,25,709.12		5,08,598.97
TOTAL			21,14,113.99		21,55,477.54
Significant Accounting Policies	1				

The Notes are an integral part of these financial statements.
This is the Balance Sheet referred to in our report of even date.

For S K Patodia & Associates LLP
Chartered Accountants

Firm's Registration No. : 112723W/W100962

Vikas Tambi
Partner

Membership No. : 408970

Place: Jaipur
Date: 04/09/2024



For and on behalf of Board of Directors

Vivek Chaturvedi
Director
DIN - 00505155

Pratham Chaturvedi
Director
DIN - 10482657

VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Statement of Profit and Loss for the year ended March 31, 2024

(Amount in Hundreds)

	Particulars	Note No.	For the year ended March 31, 2024		For the year ended March 31, 2023	
	Revenue					
I	Revenue from Operations	17	1,30,510.00		52,380.95	
II	Other Income	18	2,28,907.86		2,60,793.63	
III	Total Revenue (I + II)			3,59,417.86		3,13,174.58
	Expenses					
IV	Purchase	19	32,474.50		2,74,982.33	
	Change in Inventory	21	42,698.88		(2,39,747.91)	
	Employee Benefits Expense	20	4,660.86		12,596.15	
	Finance Cost	22	74,196.57		83,182.80	
	Depreciation and Amortization Expense	23	4,358.17		5,097.76	
	Other Expense	24	22,448.43		9,020.18	
	Total Expense			1,80,837.40		1,45,131.32
V	Profit Before Tax (IV-V)			1,78,580.47		1,68,043.26
VI	Tax Expense:					
	(a) Current Tax		(35,829.00)		(18,581.00)	
	(c) Deferred Tax	11	(288.38)		(187.68)	
				(36,117.38)		(18,768.68)
VII	Profit for the year			1,42,463.08		1,49,274.58
X	Earnings Per Equity Share (Face Value ₹ 10 Per Share):					
	Basic and Diluted (Rs.)	25		29.37		30.78

The Notes are an integral part of these financial statements.

This is the Statement of Profit and Loss referred to in our report of even date.

For S K Patodia & Associates LLP

Chartered Accountants

Firm's Registration No. : 112723W/W100962

Vikas Tambi

Partner

Membership No. : 408970



For and on behalf of Board of Directors

Vivek Chaturvedi

Director

DIN - 00505155

Pratham Chaturvedi

Director

DIN - 10482657

Place: Jaipur

Date: 04/09/2024

VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Notes to Financial Statement for the year ended March 31, 2024

Note 1: Significant Accounting Policies

A Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. Accordingly policies not specifically referred to otherwise, are consistent and in consonance with the generally accepted accounting principles.

'All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities

Virat Build Home Private Limited is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Act. Accordingly, the Virat Build Home Private Limited has complied with the Accounting Standards as applicable to a SMC.

B Use of estimates

'The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

C Revenue Recognition

'Revenue from operations :- Income is recognized on accrual basis as per the terms with the customers.

'Other income:- Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

D Property, Plant & Equipment

'Tangible Assets are stated at actual cost of acquisition amounts or revalued amount, (as the case may be), less accumulated depreciation and impairment loss, if any. The cost of an item is its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

'Item of tangible assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Tangible assets under construction are disclosed as capital work-in-progress.

'Losses arising from the retirement of, and gains or losses arising from disposal of assets which are carried at cost are recognized in the Statement of Profit and Loss.

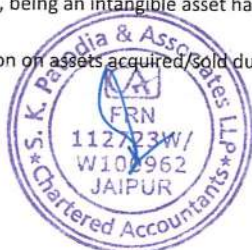
E Depreciation

(i)

Depreciation is provided on the SLM Method, As per Schedule II of The Companies Act, 2013, where the useful life of asset exceeds the useful life as determined in the said schedule, the remaining WDV of the asset less its scrap value shall be written off from the Retained Earnings or Profit & Loss Account. Scrap Value is calculated at 5% of the original cost of the asset. The same treatment has been adopted in the given financial statements.

(ii) Trademark, being an intangible asset has been amortized as per AS 26 "Intangible Assets".

(iii) Depreciation on assets acquired/sold during the year is provided on prorata basis.



VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Notes to Financial Statement for the year ended March 31, 2024

F Impairment of Assets

'At the end of each year, the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indication that an impairment loss may have occurred in accordance with Accounting Standard 28 on "Impairment of Assets". Where the recoverable amount of any fixed assets is lower than its carrying amount, a provision for impairment loss on fixed assets is made.

G Foreign currency transactions and translations

The reporting currency of the company is Indian rupee.

- (i) The transactions in foreign currencies are stated at the rate of exchange prevailing on the date of transactions.
- (ii) 'The difference on account of fluctuation in the rate of exchange prevailing on the date of transaction and the date of realization is charged to the Profit and Loss Account.
- (iii) 'At the end of each year, the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indication that an impairment loss may have occurred in accordance with Accounting Standard 28 on "Impairment of Assets". Where the recoverable amount of any fixed assets is lower than its carrying amount, a provision for impairment loss on fixed assets is made.

H Accounting for Taxation on Income

(i) Current Taxes:

'Tax expense for the period, comprising current tax and deferred tax, are included in the determination of the net profit or loss for the period. Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions.

'Deferred tax is recognised for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognised and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date. At each Balance Sheet date, the group reassesses unrecognized deferred tax assets, if any.

'Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

'Minimum Alternative Tax credit is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period.

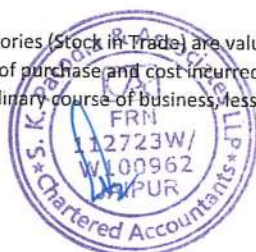
Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

I Investment

'Long-term investments (excluding investment properties), are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investments include acquisition charges such as brokerage, fees and duties.

J Inventories

'Items of inventories (Stock in Trade) are valued on the basis of FIFO or weighted average cost, at lower of cost and net realizable value (NRV). Cost comprises cost of purchase and cost incurred net of recoverable taxes in bringing them to their present location and conditions. NRV is estimated sale price in ordinary course of business, less estimated cost necessary to make the sale.



VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Notes to Financial Statement for the year ended March 31, 2024

K Borrowing Cost

'General and specific borrowing costs (including exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost) directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale are added to the cost of those assets, until such time as the assets are substantially ready for their intended use. All other borrowing costs are charged to Statement of Profit and Loss over the tenure of the borrowings.

L Employee Benefits Expenses

'All employees benefits payable/available within 12 months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the statement of Profit and Loss in the period in which the employee renders the related service. The management is of the view that the Company is paying the amount due to employees on regular basis and is not required to make any provision on account of retirement benefits.

M Provisions, contingent liabilities and contingent assets:

'Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. 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.

'Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent Assets: Contingent assets are neither recognized nor disclosed in the financial statements

N Earnings/(Loss) Per Share

'Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period, if any. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

For S K Patodia & Associates LLP

Chartered Accountants

Firm's Registration No. : 112723W/W100962


Vikas Tambi

Partner

Membership No. : 408970



For and on behalf of Board of Directors


Vivek Chaturvedi

Director

DIN - 00505155


Pratham Chaturvedi

Director

DIN - 10482657

Place: Jaipur

Date: 04/09/2024

VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR, VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Notes to Financial Statement for the year ended March 31, 2024

Note 2: Share Capital

(a) Details of authorised, issued and subscribed share capital

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Authorised Capital 5,00,000 Equity Shares of ₹ 10/- each	50,000.00	50,000.00
Issued, Subscribed and Paid up 4,85,000 Equity Shares of ₹ 10/- each fully paid up	48,500.00	48,500.00
Total	48,500.00	48,500.00

(b) Terms / rights attached to equity shares:

The Company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, in proportion to their shareholding.

(c) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number of Shares	Amount Rs.	Number of Shares	Amount Rs.
Balance as at the beginning of the year	4,850.00	48,500.00	4,850.00	48,500.00
Add: Shares issued during the year	-	-	-	-
Balance as at the end of the year	4,850.00	48,500.00	4,850.00	48,500.00

(d) Details of shares held by shareholders holding more than 5% equity shares in Company

Name of the Shareholder	As at March 31, 2024		As at March 31, 2023	
	No of shares	Percentage of shareholding	No of shares	Percentage of shareholding
Vivek Chaturvedi	4,633.34	95.53%	4,525.00	93.30%
Anupa Chaturvedi	-	-	325.00	6.70%

(e) Disclosure of shareholding of Promoters

Disclosure of shareholding of Promoters					(Amount in '00)
Name of the Shareholder	As at March 31, 2024		As at March 31, 2023		Percentage Change during the year
	No of shares	Percentage of shareholding	No of shares	Percentage of shareholding	
Vivek Chaturvedi	4,633.34	95.53%	4,525.00	93.30%	2.39%
Anupa Chaturvedi	-	-	325.00	6.70%	100%
Pratham Chaturvedi	108.33	2.23%	-	-	100%

Note 3: Reserves and Surplus

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Security Premium		
Opening Balance	1,86,000.00	1,86,000.00
Add: During the year	-	-
Closing Balance	1,86,000.00	1,86,000.00
Balance as per Statement of Profit and Loss		
Opening Balance	4,65,083.33	3,15,808.75
Add/Less: Profit for the period	1,42,463.08	1,49,274.58
Closing Balance	6,07,546.41	4,65,083.33
Total	7,93,546.41	6,51,083.33



VIRAT BUILDHOME PRIVATE LIMITED
517, 5th FLOOR,VAIBHAV COMPLEX NEAR AMRAPALI CIRCLE, VAISHALI NAGAR, JAIPUR-302021
CIN - U70101RJ2005PTC021364

Notes to Financial Statement for the year ended March 31, 2024

Note 4. Long-Term Borrowings

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Secured Loan		
Rupee Term Loan from Banks (Refer Note (a) below)*	-	11,272.05
Rupee Term Loan from Others (Refer Note (b) below)*	3,50,065.82	3,28,213.91
Total	3,50,065.82	3,39,485.96

Notes

(b) Nature of security and terms of repayment for Secured Borrowings :

Nature of Security	Terms of Repayment
Rupee Car Loan from Punjab National Bank amounting to Rs. NIL (March 31, 2023 : Rs. 11,272.05 Hundreds)	Repayable in 84 monthly instalments, effective Rate of interest is 9.25% p.a.
Security (Against the car) 1. Car Jaguar XE 2.0 Portfolio	
Rupee Term Loan from HDB Financial Services (9986456) Limited amounting to Rs. 1,56,358.15 Hundreds (March 31, 2023 : Rs. 1,72,314.88 Hundreds)	Repayable in 128-129 monthly instalments, Floating Rate of interest is 9.5% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director. 2. Plot No 73, Mahatma Gandhi Nagar, Ajmer Road, Jaipur, standing in the name of Director. 3. Shop No S-2 to S-6, Plot No 37, Shiv Nagar A, Niwaru Road, Jhotwara, Jaipur, standing in the name of Director.	
Rupee Term Loan from HDB Financial Services (968399) Limited amounting to Rs. 35,563.72 Hundreds (March 31, 2023 : Rs. 44,659.65 Hundreds)	Repayable in 144-145 monthly instalments, Floating Rate of interest is 9.5% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director.	
Rupee Term Loan from HDB Financial Services (3736611) Limited amounting to Rs. 60,975.02 Hundreds (March 31, 2023 : Rs. 69,828.58 Hundreds)	Repayable in 132-133 monthly instalments, Floating Rate of interest is 9.5% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director. 2. Plot No 73, Mahatma Gandhi Nagar, Ajmer Road, Jaipur, standing in the name of Director. 3. Shop No S-2 to S-6, Plot No 37, Shiv Nagar A, Niwaru Road, Jhotwara, Jaipur, standing in the name of Director.	
Rupee Term Loan from HDB Financial Services (16198702) Limited amounting to Rs. NIL (March 31, 2023 : Rs. 41410.60 Hundreds)	Repayable in 18 monthly instalments, Floating Rate of interest is 9.5% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director. 2. Plot No 73, Mahatma Gandhi Nagar, Ajmer Road, Jaipur, standing in the name of Director. 3. Shop No S-2 to S-6, Plot No 37, Shiv Nagar A, Niwaru Road, Jhotwara, Jaipur, standing in the name of Director.	
Rupee Term Loan from HDB Financial Services (40664952) Limited amounting to Rs. 29,150.68 Hundreds (March 31, 2023 : Rs. NIL)	Repayable in 96 monthly instalments, Floating Rate of interest is 9.50% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director. 2. Plot No 73, Mahatma Gandhi Nagar, Ajmer Road, Jaipur, standing in the name of Director.	
Rupee Term Loan from HDB Financial Services (39704580) Limited amounting to Rs. 68,018.25 Hundreds (March 31, 2023 : Rs. NIL)	Repayable in 96 monthly instalments, Floating Rate of interest is 9.50% p.a.
Security (Against the property situated at) 1. Plot no 18, Teachers Colony,, Ajmer Road, Jaipur, standing in the name of Director. 2. Plot No 73, Mahatma Gandhi Nagar, Ajmer Road, Jaipur, standing in the name of Director.	

Note 5. Short Term Borrowings

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
(A) Secured Loans		
(a) Working Capital Loan from Bank	28,130.47	2,41,163.25
(B) Unsecured Loans		
(a) Loan from Relative Parties	3,44,086.13	2,70,660.02
(b) Loan from Others	2,87,911.30	2,21,561.91
Total	6,60,127.90	7,33,385.18



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Notes to Financial Statement for the year ended March 31, 2024

Notes:

(a) Nature of security and details of working capital facilities from banks :

1) Borrowing facility from Punjab National Bank (36647)

Drop Line overdraft facility sanctioned Rs. 2,59,000.00 Hundred (March 31, 2023 : Drop down overdraft facility sanctioned Rs. 2,59,000.00 Hundred. The fund-based amounts utilised are Rs. NIL (March 31, 2023 : Rs. 2,39,842.82 Hundred). Details of security are as under :

a) Primary Security:

Pari passu charge by way of hypothecation of property located at Plot No B-22, Tara Nagar East, Khatipura, Jaipur, owned by Company

Pari passu charge by way of hypothecation of property located at Office No 517, Fifth Floor, Vaibhav Cine Multiplex, Plot No C-1, Gautam marg, Vaishali Nagar, Jaipur, owned by Company.

b) Collateral Security:

i) First pari-passu charge on property located at Office No 516 & 518, Fifth Floor, Vaibhav Cine Multiplex, Plot No C-1, Gautam marg, Vaishali Nagar, Jaipur, standing in the name of Director.

c) Personal Guarantee of Mr. Vivek Chaturvedi, Director of the company.

2) Borrowing facility from ICICI Bank (585697)

Drop Line overdraft facility sanctioned Rs. 1,95,000.00 Hundred (March 31, 2023 : Drop down overdraft facility sanctioned Rs. 1,95,000.00 Hundred. The fund-based amounts utilised are Rs. 28,130.47 Hundred (March 31, 2023 : Rs. 1,320.43 Hundred). Details of security are as under :

a) Primary Security:

Pari passu charge by way of hypothecation of property located at Office No 517, Fifth Floor, Vaibhav Cine Multiplex, Plot No C-1, Gautam marg, Vaishali Nagar, Jaipur, owned by Company.

Pari passu charge by way of hypothecation of property located at Flat No 501, 502, 601 & 602, Virat Fairview, Khatipura Jaipur, owned by Company as stock in trade.

b) Collateral Security:

i) First pari-passu charge on property located at Office No 516 & 518, Fifth Floor, Vaibhav Cine Multiplex, Plot No C-1, Gautam marg, Vaishali Nagar, Jaipur, standing in the name of Director.

Note 6. Trade Payables

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprise	2,11,161.41	2,55,393.86
Total	2,11,161.41	2,55,393.86

Ageing for Trade Payables outstanding as at March 31, 2023 is as follows :-

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	1,908.20	1,97,622.52	-	11,630.69	2,11,161.41
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	1,908.20	1,97,622.52	-	11,630.69	2,11,161.41

Ageing for Trade Payables outstanding as at March 31, 2022 is as follows :-

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	2,30,791.73	2,065.36	8,449.27	14,087.50	2,55,393.86
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	2,30,791.73	2,065.36	8,449.27	14,087.50	2,55,393.86

Note:

There are no Micro and Small Enterprises, to whom the Company owes dues, which are outstanding as at March 31, 2019. This information required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined on the basis of information available with the Company.

Note 7. Other Current Liabilities

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Duties & Taxes	4,177.55	4,363.28
Advance from Customer	20,261.00	1,04,234.94
Total	24,438.55	1,08,598.22



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Notes to Financial Statement for the year ended March 31, 2024

Note 8. Short Term Provisions

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Provision for Audit Fees	250.00	1,000.00
Provision for Income Tax (Net of TDS and Advance Tax)	26,023.90	18,031.00
Total	26,273.90	19,031.00

Note 9. Property, Plant & Equipment

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Tangible Assets	17,710.63	21,969.47
Intangible Assets	397.28	496.60
Total	18,107.91	22,466.08

Note 10. Investments

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Virat Murli Infra LLP Investment	16,66,704.03	16,20,531.18
Total	16,66,704.03	16,20,531.18

Note 11. Deferred Tax Asset (Net)

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Deferred Tax Asset		
Opening Balance	3,881.32	4,069.00
On difference between book balance and tax balance of fixed assets	(288.38)	(187.68)
Total	3,592.93	3,881.32

Note 12. Inventories

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Furnished Flat and Shops	10,519.40	10,519.40
Land Tara Nagar (WIP)	3,37,946.78	3,80,645.66
Total	3,48,466.18	3,91,165.06

Note 13. Trade Receivables

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Unsecured, Considered Good	1,089.92	3,089.92
Total	1,089.92	3,089.92

Ageing for Trade Receivables at March 31, 2023 is as follows :-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
i) Undisputed Trade receivables – considered good	-	-	-	-	1,089.92	1,089.92
ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	1,089.92	1,089.92

Ageing for Trade Receivables at March 31, 2022 is as follows :-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
i) Undisputed Trade receivables – considered good	-	-	-	-	3,089.92	3,089.92
ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	3,089.92	3,089.92



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Notes to Financial Statement for the year ended March 31, 2024

Note 14. Cash and cash equivalents

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Cash and cash equivalents		
Cash on Hand	13,436.85	15,708.36
Balances with Bank		
- Current Account	0.10	-
Total	13,436.95	15,708.36

Note 15. Short Term Loans and Advances

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
Advances for Property purchases	55,000.00	55,000.00
Advance to Suppliers	-	20,892.16
Other Advances	-	299.71
Total	55,000.00	76,191.87

Note 16. Other Current Assets

Particulars	(Amount in '00)	
	As at March 31, 2024	As at March 31, 2023
GST Payemnt for Appeal	4,653.56	-
TDS Receivable from HDB Bank	1,750.77	1,753.72
GST	-	17,035.00
Security deposit	260.00	260.00
Security deposit (JVNL)	1,051.74	3,395.03
Total	7,716.07	22,443.75



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Notes to Financial Statement for the year ended March 31, 2024

Note 17: Revenue From Operations

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Sales	1,30,510.00	52,380.95
Total	1,30,510.00	52,380.95

Note 18: Other Income

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest on Capital	1,81,144.87	1,60,792.92
Profit from Partnership Firm (Virat Murli Infra LLP)	47,057.98	1,00,000.71
Reversal of Expenses	705.00	-
Round Off	0.02	-
Total	2,28,907.86	2,60,793.63

Note 19: Purchase

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Purchases during the period	32,474.50	2,74,982.33
Total	32,474.50	2,74,982.33

Note 20: Employee Benefit Expenses

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
(i) Salaries, Incentives and Wages	4,660.86	12,596.15
(ii) Directors Remuneration	-	-
Total	4,660.86	12,596.15

Note 21: Changes in Inventories

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
At the beginning of Accounting Period	3,91,165.06	1,51,417.15
At the end of Accounting Period	3,48,466.18	3,91,165.06
Total	42,698.88	(2,39,747.91)



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Notes to Financial Statement for the year ended March 31, 2024

Note 22: Finance Cost

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest Expenses		
- Banks	15,323.63	33,535.19
- Others	56,180.42	49,334.27
Other Borrowing Cost		
- Bank Charges	2,692.52	313.34
- Processing Charges	-	-
Total	74,196.57	83,182.80

Note 23: Depreciation and Amortisation

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Depreciation	4,358.17	5,097.76
Total	4,358.17	5,097.76

Note 24: Other Expenses

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Advertisement Expenses	1,096.90	5,826.00
Commission & Brokerage	8,898.40	-
Electricity and Water Expenses	1,041.27	200.00
Insurance Expenses	2,237.21	194.15
Interest on TDS	25.92	-
Late fee on GST	-	5.00
Maintainance Charges	312.92	50.04
Membership Fees	560.00	1,000.00
Other charges	1,300.00	338.89
Payment to Auditors		
Statutory Audit Fees	150.00	150.00
Tax Audit Fees	100.00	100.00
Penalty/Late Filing Fees	400.00	50.00
Printing and stationery	312.85	-
Processing Fees	4,519.44	-
Professional Expenses	442.50	440.00
Sundry Balance Write off	0.87	-
Repairs and maintenance	1,045.14	590.78
Rera Registration Fees	-	50.04
Round Off	-	0.16
Telephone & Mobile Expenses	5.00	25.12
Total	22,448.43	9,020.18



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Notes to Financial Statement for the year ended March 31, 2024

Note 25: Earning per Equity Share

(Amount in '00)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Profit after Tax available for equity shareholders	1,42,463.08	1,49,274.58
Weighted average number of equity shares outstanding (No.in hundred)	4,850.00	4,850.00
Nominal value per Equity shares outstanding (Rs.)	10.00	10.00
Earnings per share - Basic and Diluted (Rs.)	29.37	30.78



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Notes to Financial Statement for the year ended March 31, 2024

Note 26: Disclosure of Accounting Policies

a Stock Valuation

Valuation of stock is done by management and provided to us.

Note 27: Related Party Transactions

a Details of Related Parties

Description of Relationship	Names of Related Parties
Key Management Personnel	Mr. Vivek Chaturvedi, Director Mrs. Anupa Chaturvedi, Director Mr. Pratham Chaturvedi, Director
Company in which KMP / Relatives of KMP can exercise significant influence	Virat Construction (Proprietorship)

b Relative of Key Management Personnel

Mr. Vinit Chaturvedi - Brother of Mr. Vivek Chaturvedi

c Interest in Other Entities

Virat Murl Infra LLP (Partnership Firm) having 35% ownership

Notes:

- 1) The list of related parties above has been limited to entities with which transactions have taken place during the year.
- 2) Related party transactions have been disclosed till the time the relationship existed.

e Details of Related Party transactions during the year-ended March 31,2024

(Amount in '00)

Particulars	Key Management Personnel		Relative of Key Management Personnel		Entities in which Key Management Personnel/ relatives of Key Management Personnel have significant influence	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Transactions occurred during the year						
Director Remuneration						
Anupa Chaturvedi	-	-	-	-	-	-
Vivek Chaturvedi	-	-	-	-	-	-
Loan accepts during the year						
Anupa Chaturvedi	4,000.00	28,500.00	-	-	-	-
Vivek Chaturvedi	1,36,232.98	68,928.58	-	-	-	-
Repayment of Loan during the year						
Anupa Chaturvedi	58,300.00	1,000.00	-	-	-	1,000.00
Vivek Chaturvedi	7,995.44	11,000.00	-	-	311.43	11,000.00
Balances outstanding at the end of the year						
(i) Unsecured loan						
Anupa Chaturvedi	-	54,500.00	-	-	-	-
Vivek Chaturvedi	3,44,081.13	2,15,843.59	-	-	-	-
Virat Construction	-	-	-	-	-	311.43

Note 28 : Current Assets and Loans & advances

In the opinion of the Board, all the assets other than property, plant and equipment and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated. The Provision of all known liabilities is adequate and not in excess of the amount reasonably necessary.

Note 29 : Previous Year Figures

Previous year figures have been regrouped or rearranged, wherever considered necessary, to confirm with the current year's presentation.

Note 30 : MSME Disclosure

On the basis of the information received from the vendors, the company has following transaction with the suppliers covered under the Micro, Small and Medium enterprises development Act, 2006 the disclosure under section 22 of the Act, is as follows:

Particulars	As at March 31, 2024	As at March 31, 2023
Principal Amount remaining unpaid to suppliers as on March 31, 2024	-	-
Amount of Interest paid (u/s 16)	-	-
Amount of Interest due and remaining unpaid as on March 31, 2024	-	-
Amount of Interest Accrued and remaining unpaid as on March 31, 2024	-	-
Amount of Interest due and payable for the period of delay in making the payments (which have been paid but beyond the appointment day during the period) but without adding the interest specified under this Act	-	-

The Company has complied the above information based on the current information in its possession as at March 31, 2024 and the same has been relied upon by the auditors.



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Notes to Financial Statement for the year ended March 31, 2024

Note 31 : Statutory Information

- a. There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- b. The Company has not entered into any transactions with struck off companies during the year.
- c. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- d. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- e. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- f. The Company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other person or entity, 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.

Further, the Company has not received any funds from any person or entity, 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.

- g. The Company has complied with the number of layers prescribed under clause (87) of the Section of the Companies Act read with the Companies (Restrictions on Number of Layers) Rule, 2017.
- h. The Company is not declared wilful defaulter by bank or financial institutions or any lender during the financial year.
- i. The company does not have any borrowings from banks and financial institutions on the basis of security of current assets and accordingly there is no requirement to file quarterly returns or statements with banks and financial institutions.
- j. The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was obtained.

Note 32 : Ratios

The ratios for the year ended March 31, 2024 and March 31, 2023 are as follows:-

Ratios	Numerator	Denominator	31-Mar-24	31-Mar-23	Change in %
1. Current Ratio (in times)	Total current assets	Total current liabilities	0.46	0.46	1%
2. Debt equity ratio (in times)	Debt consists of borrowings	Shareholder's equity	0.42	0.49	-14%
3. Debt service coverage ratio	Earning available for Debt Service (EBITDA+Loss on sale of PPE)	Debt Service (Interest and Lease Payment + Principal Repayment)	0.02	0.02	-38%
4. Return on Equity ratio (in %)	Net profit after Taxes	Shareholder's equity	16.92%	21.34%	-21%
5. Inventory Turnover Ratio	Sales	Average inventory (Closing + Opening)/2	0.35	0.19	83%
6. Trade Receivables Turnover ratio (in times)	Revenue from Operations	Average Trade receivables (Closing + Opening)/2	62.45	16.95	268%
7. Trade Payables Turnover ratio (in times)	Purchases	Average Trade Payables (Closing + Opening)/2	0.14	1.69	-92%
8. Net Capital Turnover ratio (in times)	Revenue from Operations	Average working capital (i.e. total current asset- total current liabilities)	0.11	0.05	117%
9. Net Profit ratio	Profit for the year	Revenue from operations	1.09	2.85	-62%
10. Return on Capital Employed (in %)	Profit before Interest & tax	Capital Employed (Tangible NW+Total Debt+DTL)	21.20%	24.10%	-12%
11. Return on Investment (in %)	Current value of Investment – Cost of Investment	Cost of Investment	12%	12%	0%

Detailed explanation of ratio

1. The decrease in Debt Service Coverage ratio is because of decrease in borrowings.
2. The increase in Inventory Turnover ratio is because of increases in Turnover.
3. The increase in Trade Receivable ratio is because of increases in Turnover.
4. The decrease in Trade Payable ratio is because of decreases in purchases.
5. The increase in Net Capital Turnover ratio is because of increases in Turnover.
6. The decrease in Net Profit ratio is because net profit has increased with a decreased rate as compared to revenue from operations.

The Notes referred are an integral part of these financial statements.

As per our report of even date attached

In terms of our report of even date
For S K Patodia & Associates LLP
Chartered Accountants
Firm's Registration No. : 112723W/1100962

Vikas Tambi
Partner
Membership No. : 408970

Place: Jaipur
Date: 04/09/2024



For and on behalf of Board of Directors

Virend Chaturvedi
Director
DIN - 00505155

Pratham Chaturvedi
Director
DIN - 10482657

Notes to Financial Statement for the year ended March 31, 2024

Note 9 : Property, Plant & Equipment

Description	Gross Block			Depreciation Block			Net Block	
	As at April 1, 2023	Additions During the Year	Deletion During the Year	As at March 31, 2024	As at April 1, 2023	For the year charged from P & L	On Delet on During the Year	As at March, 2024
(i) Tangible Assets								
Office Equipments								
Mobile	244.89	-	-	244.89	110.37	60.53	-	73.89
Sony - Projector	56.36	-	-	56.36	25.40	13.95	-	17.00
Television	15.12	-	-	15.12	6.81	3.74	-	4.56
CCTV Camera	724.33	-	-	724.33	272.87	23.77	-	247.99
Computers and data processing units								
Computer	44.51	-	-	44.51	28.11	10.36	-	6.04
Printer	11.61	-	-	11.61	7.33	2.70	-	1.58
Laptop	802.49	-	-	802.49	106.31	42.70	-	256.47
UPS	1,344.91	-	-	1,344.91	596.39	472.77	-	275.76
Motor Vehicles								
Car-Skoda	599.39	-	-	599.39	187.19	128.73	-	283.47
Jaguar XE Car	7,541.73	-	-	7,541.73	2,355.28	1,612.73	-	3,566.72
Motorcycle	104.95	-	-	104.95	27.17	21.14	-	57.64
Furniture & Fittings								
Airconditioner	2,483.84	-	-	2,483.84	410.99	535.66	-	1,536.19
Sofa	114.96	-	-	114.96	29.76	21.66	-	63.14
Chairs	777.73	-	-	777.73	201.35	142.22	-	427.15
Land & building								
Office - 516, Vaibhav Complex (INOX)	11,924.01	-	-	11,924.01	580.70	555.42	-	10,790.89
Plant & machinery								
Material testing Machinery	152.27	-	-	152.27	27.56	21.57	-	102.14
TOTAL	26,943.09	-	-	26,943.09	4,973.61	4,255.85	-	17,710.63
(ii) Intangible Assets								
Trademarks	131.00	-	-	131.00	26.20	21.96	-	83.84
Softwares	489.75	-	-	489.75	97.95	75.76	-	313.44
TOTAL	620.75	-	-	620.75	124.15	97.72	-	397.28
GRAND TOTAL	27,563.84	-	-	27,563.84	5,097.76	4,353.57	-	18,107.91
								22,466.08



