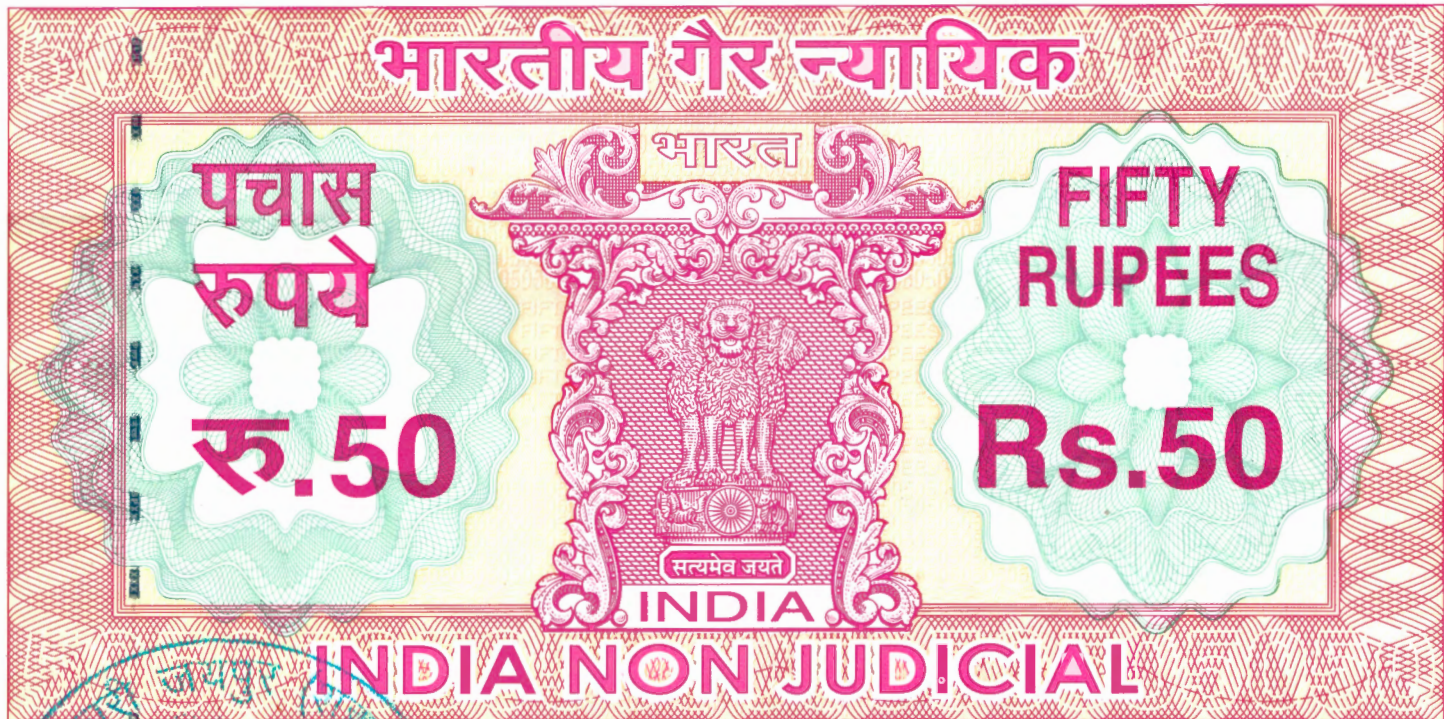




BX 938439



Affidavit cum declaration

I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sangner Road, Sodala, Jaipur (Raj.) duly authorized by the promoter 'Siddhant Buildcon' of the proposed project do hereby solemnly declare, undertake and state as under:

1. That the Project named "Pearl Avenue" situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) is a New Project.
2. That we have not accepted any advance payment and booking from the allottees towards the booking of the unit till date of signing of this declaration and even will not take till the time we get RERA Registration number. We have not marketed the said project till date.
3. That if any contradiction arise in the future the deponent will be responsible for the same.

For Siddhant Buildcon
For SIDDHANT BUILDCON

Manish
(Partner)



ATTESTED

NOTARY PUBLIC
Jaipur (Raj.) Govt. of India

12 JUN 2025

12 JUN 2025

क्र.सं ०११९९ दिनांक - 9 JUN 2026

क्रेता का नाम:- SIDDHANT BUILDCON

पिता का नाम:-

निवासी :- JAIPUR

मुद्रांक :- 50/- वास्ते :-AFFIDAVIT

मकबूल खान 9 JUN 2026
स्टाम्प विक्रेता ला. नं. 07/2017
एम के फोटो स्टेट एण्ड स्टेशनर्स
बी-10 सिद्धि विनायक कॉम्पलेक्स
संजीवनी हॉस्पिटल के सामने
न्यू सागानेर रोड, सोडाला, जयपुर

राजस्थान स्टाम्प अधिनियम 1998 के अन्तर्गत स्टाम्प राशि पर प्रभारित अधिभार		
1. आधारभूत अवसंरचना सुविधाओं हेतु (धारा 3-क) -	10% रुपये	5/-
2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-ख)/प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु -	20% रुपये	10/-
कुल योग		15/-
हस्ताक्षर स्टाम्प वैण्डर		

SIDDHANT BUILDCON

OFFICE: 609, VIVEK VIHAR, NEW SANGANER ROAD, SODALA, JAIPUR (RAJ.)

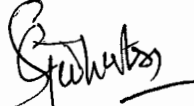
TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Manish Bhutra Son of Mr. Shri Gopal Bhutra, Partner is hereby authorized to sign affidavit, declaration, form or any other document as required for registration of project '**Pearl Avenue**' situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) with Rajasthan Real Estate Regulatory Authority (RERA).

For M/s Siddhant Buildcon



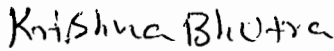
(Girish Bhutra)



(Shri Gopal Bhutra)



(Manish Bhutra)



(Krishna Bhutra)

Date: 04.06.2025

Place: Jaipur

SIDDHANT BUILDCON

OFFICE: 609, VIVEK VIHAR, NEW SANGANER ROAD, SODALA, JAIPUR (RAJ.)

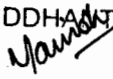
TO WHOMSOEVER IT MAY CONCERN

I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.) Partner of the promoter 'Siddhant Buildcon' do hereby solemnly declare, undertake and state as under:

1. NOC for Environment: Not Applicable
2. NOC for Fire: Not Applicable
3. Water Supply Permission: Not Applicable (In this project water supply permission is not applicable as water will be supplied through Underground water/ tankers)
4. NOC from Airport Authority: Not Applicable

For Siddhant Buildcon

For SIDDHANT BUILDCON


(Partner) WITH SIGN.

Dated: 04.06.2025

Place: Jaipur

SIDDHANT BUILDCON

OFFICE: 609, VIVEK VIHAR, NEW SANGANER ROAD, SODALA, JAIPUR (RAJ.)

TO WHOMSOEVER IT MAY CONCERN

In reference to our project 'Pearl Avenue' situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.), do hereby solemnly declare that there is no encumbrance on the project/project land.

For Siddhant Buildcon

For SIDDHANT BUILDCON

Manish

PARTNER/AUTH.SIGN.

(Authorized Partner)

Dated: 04.06.2025

Place: Jaipur

SIDDHANT BUILDCON

OFFICE: 609, VIVEK VIHAR, NEW SANGANER ROAD, SODALA, JAIPUR (RAJ.)

DECLARATION

In reference to our project 'Pearl Avenue' situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.) do hereby solemnly declare that we have not appointed Real Estate Agent till date, as soon as we will appoint the same we will inform to RERA Authority before completion of project. Further, appointed Consultant details are as under:

S.No.	Consultant	Details
1.	Contractor	Name:kalu Ram Email:- vermainod3251@gmail.com Address: 5 shri Raj Nagar Manywas Mansarovar Jaipur Contact Number: 9929030555
2.	Architect	Name: Ashish Shrivastav Email:- ashishshrivastav70@gmail.com Address: LG-74 JTM Mall Jagatpura Jaipur Contact Number: 9636681495
3.	CA	Name: Gaurav Rawat Email:- gaurav@kalanico.com Address: 703, 7th Floor, Milestone Building, Tonk Road, Jaipur (Raj.) Contact Number: 9571008844
4.	Engineer	Name:Himanshu Sharma Email:- lakshyapmc@gmail.com Address: Coral Studio 1 Sahakar Marg, Lal Kothi Jaipur Contact Number:- 01414061472

For Siddhant Buildcon
For SIDDHANT BUILDCON

Manish

(Authorized Partner) / AUTH.SIGN.

Dated: 04.06.2025

Place: Jaipur

SIDDHANT BUILDCON

OFFICE: 609, VIVEK VIHAR, NEW SANGANER ROAD, SODALA, JAIPUR (RAJ.)

DECLARATION OF NO CRIMINAL RECORD

In reference to our project 'Pearl Avenue' situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.), Partner, do hereby solemnly declare that no criminal case is pending against me or any Partner of the firm.

Further, there is no litigation pending in respect of the land and the project in any court.

I hereby declare that whatsoever has been stated in above paras are true and correct to the best of my knowledge.

For Siddhant Buildcon

For SIDDHANT BUILDCON



PARTNER/AUTH.SIGN.

(Authorized Partner)

Dated: 04.06.2025

Place: Jaipur

भारतीय गैर न्यायिक

पचास
रुपये

रु.50



FIFTY
RUPEES

Rs.50

INDIA NON JUDICIAL

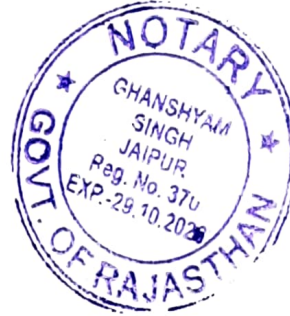
BX 938440

राजस्थान RAJASTHAN

25 OCT 2024

②

नॉन जूडिशियल



Affidavit

I, Manish Bhutra Son of Mr. Shri Gopal Bhutra R/o 609 Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.), duly authorized by the promoter, M/s Siddhant Buildcon, do hereby solemnly declare, undertake and state as under:

That no plot has been mortgaged or kept in rehen in the project 'Pearl Avenue' situated at Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan), as the project land is located in 'Rural Area' and thus has been converted and approved by Sub Divisional Officer, Madhorajpura as per Rajasthan Land Revenue (Conversion of agriculture land for non-agricultural in Rural areas) Rules, 2007 in which there is no provision of mortgage.

For SIDDHANT BUILDCON

Manish
Partner/Auth. Sign.
(Deponent)

ATTESTED

[Signature]
NOTARY
RAJASTHAN JAIPUR

24 JUN 2025

क्र.सं ०१८०० दिनांक - 9 JUN 2025

क्रेता का नाम:- SIDDHANT BUILDCON

पिता का नाम:-

निवासी :- JAIPUR

मुद्रांक :- 50/- वास्ते :-AFFIDAVIT

मकबूल खान 9 JUN 2025
स्टाम्प विक्रेता ला नं 07/2017
एम के कोटी स्टेट एण्ड स्टेशनर्स
बी-10 सिद्धि विनायक कॉम्पलेक्स
संजीवनी हॉस्पिटल के सामने
न्यू सांगानेर रोड, सोड़ाला, जयपुर

राजस्थान स्टाम्प अधिनियम 1998 के अन्तर्गत स्टाम्प राशि पर प्रभारित अधिभार	
1. आधारभूत अवसंरचना सुविधाओं हेतु (धारा 3-क) -	10% रुपये 5/-
2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु (धारा 3-ख)/प्राकृतिक आपदाओं एवं मानव निर्मित आपदाओं के निवारण हेतु	-20% रुपये 10/-
कुल योग	15/-
हस्ताक्षर स्टाम्प वेंडर	

FORM-A

[see rule 3(2)]

APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory Authority
Rajasthan, Jaipur

Sir,

I/We hereby apply for the grant of registration of my/our project to be set up at
Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil
Madhorajpura, Jaipur (Rajasthan).

1. The requisite particulars are as under:-

- (i) Status of the applicant,: **PARTNERSHIP FIRM**
- (ii) *(In case of firm / society / trust / company / limited liability partnership / competent authority etc.)*
- (a) Name: **SIDDHANT BUILDCON**
- (b) Address: **609, VIVEK VIHAR, NEW SANGANER ROAD,
SODALA, JAIPUR (RAJ.)**
- (c) Copy of registration certificate as firm: **ATTACHED**
- (d) Main objects: **REAL ESTATE ACTIVITIES**
- (e) Name, photograph and address of partner and authorised person etc.:

S.No.	Name & Address of Director and Authorised Signatory	Photo
-------	--	-------

For SIDDHANT BUILDCON

PARTNER/AUTH.SIGN.

1.	Mr. Girish Bhutra (Partner) S/o Mr. Shri Gopal Bhutra Address:- E-156, 157, Shyam Nagar Extension, New Sanganer Road, Sodala, Jaipur (Raj.)	
2.	Mr. Shri Gopal Bhutra (Partner) S/o Mr. Ram Bilash Bhutra Address:- 609, Vivek Vihar, Shyam Nagar, Jaipur (Raj.)	
3.	Mr. Manish Bhutra (Partner) S/o Mr. Shri Gopal Bhutra Address:- 609, Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.)	
4.	Mrs. Krishna Bhutra (Partner) W/o Mr. Shri Gopal Bhutra 609, Vivek Vihar, New Sanganer Road, Sodala, Jaipur (Raj.)	

(iii) PAN Number of the promoter:ABUFS5796A

(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: Au Small Finance Bank Ltd

For SIDDHANT BUILDCON

Manish
PARTNER/AUTH.SIGN.

BRANCH: Shop No. 1-2, Bhrihu Nagar Scheme No. 9, DCM,
Ajmer Road, Jaipur (Rj.)

ACCOUNT NO.: 2502244969755423

- (v) Details of project land: Khasra No.395/382, 126/1, 380/126 and 384/127 Village Karwa, Tehsil Madhorajpura, Jaipur (Rajasthan) admeasuring 9900 sq. mtrs. less area 384 sq. mtrs. of IRC Road thus phase area/available area is 9516 sq.mtrs
- (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.:
NA
- (vii) Agency to take up external development works: **Local Authority**
- (viii) Registration fee paid online on 14.06.2025 for an amount of Rs. 95160 /- vide payment ID PRN No. 71418020250614122233 calculated as per sub-rule (3) of rule 3 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017.
- (ix) Any other information the applicant may like to furnish. **N.A.**

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

- (i) authenticated copy of the PAN card of the promoter: ATTACHED
- (ii) audited balance sheet of the promoter for the preceding financial year:
AUDITED BALANCE SHEET AND ITR ATTACHED

For SIDDHANT BUILDCON


PARTNER/AUTH.SIGN.

(iii) 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: ATTACHED

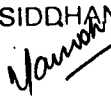
(iv) the details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: NA

(v) 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.

(vi) 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:

ATTACHED

For SIDDHANT BUILDCON



PARTNER/AUTH.SIGN.

- (vii) 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: ATTACHED
- (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: ATTACHED
- (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: ATTACHED
- (x) proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: ATTACHED
- (xi) the number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: ATTACHED
- (xii) the number and areas of garage for sale in the project: NA
- (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: NA

For SIDDHANT BUILDCON

DATE: 10/01/2018 SIGN.

- (xiv) the names and addresses of his real estate agents, if any, for the proposed project: NA
- (xv) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: ATTACHED
- (xvi) a declaration in Form-B.ATTACHED
4. 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:-
- (i) ...
5. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

Yours faithfully,

For SIDDHANT BUILDCON



Signature and seal of the applicant(s) SIGN.

Date: 14.06.2025

Place: Jaipur

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	ABUF55796A			
Name	SIDDHANT BUILDCON			
Address	609 , Vivek Vihar, New sanganer Road,Sodala , Jaipur , 27-Rajasthan, 91-INDIA, 302001			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	594192861091024	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	6,38,640	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	6,38,640	
	Net tax payable	5	1,99,256	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	1,99,256	
	Taxes Paid	8	3,82,760	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,83,500	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return electronically transmitted on <u>09-Oct-2024 13:35:54</u> from IP address <u>122.180.253.51</u> and verified by <u>Shri Gopal Bhutra</u> having PAN <u>ACPPB8213K</u> on <u>09-Oct-2024</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 ABUF55796A0559419286109102496b8e9e695a92ff4d021af405a0aec86ec1bb541			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

**M/S SIDDHANT BUILDCON
JAIPUR**

BALANCE SHEET AS AT 31st MARCH, 2024

(Amt. in Rs.)

Particulars		Schedule No.	As at 31st March 2024	As at 31st March 2023
I. EQUITY AND LIABILITIES				
(1) Partners' Funds				
Partner's Capital Account		1	82,05,654	1,23,03,003
Partner's Current Account		2	-	2,67,47,463
(2) Non-Current Liabilities				
Long-term borrowings		3	6,17,42,788	14,69,008
(3) Current liabilities				
(a) Short-term borrowings		3	5,20,25,411	3,81,11,033
(c) Other Current Liabilities		4	39,59,678	51,28,836
(d) Short-term provisions		5	-	-
Total			12,59,33,531	8,37,59,343
II. ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment and Intangible Assets				
(i) Property, Plant and Equipment		6	17,14,528	22,61,977
(ii) Intangible Assets				
(b) Long Term Loans & Advances		7	-	-
(2) Current Assets				
(a) Inventories		8	3,57,76,660	2,98,29,321
(b) Trade Receivable		9	7,80,000	35,30,000
(c) Cash & Bank Balance		10	3,01,24,469	70,39,760
(d) Short Term Loan & Advances		7	5,75,05,826	4,10,74,187
(e) Other Current Assets		11	32,049	24,098
Total			12,59,33,531	8,37,59,343
Significant Accounting Policies and Notes to Accounts		18		

In Witness & Confirmation of Facts
For M/s Siddhant Buildcon

In Terms of our Audit Report of even
For Kalani & Company
Chartered Accountants
FRN: 000722C

[Signature]

[Partner]

[Signature]

[Partner]

[Signature]

Deepak Khandelwal
[Partner]
M.No.409520

Place: Jaipur
Date: 29/09/2024



**M/S SIDDHANT BUILDCON
JAIPUR**

Profit & Loss Account for the year ended on 31st March, 2024

(Amt. in Rs.)

Particulars	Schedule No.	As at 31st March 2024	As at 31st March 2023
Revenue from Operations	12	3,69,20,000	8,97,45,650
Other Income	13	50,55,272	12,08,634
Total Income		4,19,75,272	9,09,54,284
EXPENSES:-			
Purchases of Stock in Trade	14	3,49,90,641	2,80,73,370
Changes in Inventory of stock in trade	15	(59,47,339)	3,86,67,786
Depreciation and Amortization	6	3,02,575	2,86,316
Finance Cost	16	61,35,217	51,07,231
Other expenses (Administrative & Selling Exp.)	17	12,41,470	13,92,746
Total expenses		3,67,22,565	7,35,27,449
Profit/(Loss) before Taxation		52,52,707	1,74,26,835
Tax Expense:-			
(1) Current tax		1,99,256	-
(2) Earlier year		-	-
Profit Available for Appropriation		50,53,451	1,74,26,835
Less: Interest on Partner's Capital a/c		11,95,714	15,96,077
Less: Interest on Partner's Current a/c		17,68,297	20,12,262
Net Profit/(Loss) for the Year transferred to Partner's Current A/c		20,89,440	1,38,18,496
Accounting Policies & Notes to Accounts	18		

In Witness & Confirmation of Facts
For M/s Siddhant Buildcon

[Signature]

[Partner]

[Signature]

[Partner]

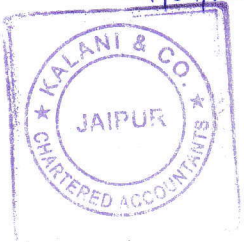
In Terms of our Audit Report of even date
For Kalani & Company
Chartered Accountants
FRN: 000722C

[Signature]

Deepak Khandelwal
[Partner]
M.No.409520

Place: Jaipur

Date: 24/09/2024



**M/S SIDDHANT BUILDCON
JAIPUR**

Partner's Capital Account

**Schedule: 1
(Amt. in Rs.)**

Name of Partner	Profit Sharing Ratio	Balance as on 01.04.2023	Additions	Drawings	Interest on Capital	Share of Profit	Balance as on 31.03.2024
S.G. Bhutra	25%	42,01,736	76,50,000	71,40,000	3,13,063	5,22,360	55,47,159
Manish Bhutra	25%	35,58,028	2,61,21,216	3,12,83,719	6,46,130	5,22,360	(4,35,985)
Girish Bhutra	25%	9,03,648	1,30,50,000	1,24,00,000	1,81,952	5,22,360	22,57,960
Krishna Bhutra	25%	36,39,592	23,00,000	56,80,000	54,569	5,22,360	8,36,521
Total	100%	1,23,03,003	4,91,21,216	5,65,03,719	11,95,714	20,89,440	82,05,654

Partner's Current Account

**Schedule: 2
(Amt. in Rs.)**

Name of Partner	Balance as on 01.04.2023	Additions	Drawings	Interest on Capital	Balance as on 31.03.2024
Girish Bhutra	2,67,47,463	-	2,85,15,760	17,68,297	-
Total	2,67,47,463	-	2,85,15,760	17,68,297	-



**M/S SIDDHANT BUILDCON
JAIPUR**

TERM BORROWINGS

Schedule: 3
(Amt. in Rs.)

Particulars	Long Term		Short Term	
	As At 31.03.2024	As At 31.03.2023	As At 31.03.2024	As At 31.03.2023
Secured				
(a) Term Loan				
From Banks				
HDFC Car Loan- Venue	2,92,651.39	5,38,939.19	2,46,288	2,25,399
(Secured against car-Venue)				
HDFC Car Loan- Endeavour	4,89,322.73	9,30,068.59	4,40,746	3,97,001
(Secured against car-Endeavour)				
HDB Financial Services Ltd.	47596556		3207437	
Aditya Birla Finance Ltd. - ABJAILAP0000006799	13364258		934598	
Unsecured				
(a) Loans Repayable on Demand				
From Parties			4,71,96,342	3,74,88,633
Total	6,17,42,788	14,69,008	5,20,25,411	3,81,11,033

OTHER CURRENT LIABILITIES

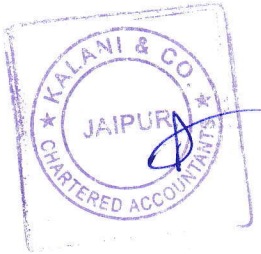
SCHEDULE :4
(Amount in Rs)

Particulars	As At 31.03.2024	As At 31.03.2023
Payable Against Expenditure	47,411	1,39,735
Outstanding Liabilities	41,405	29,664
Advance from Customers	37,00,000	47,00,000
TDS Payable	1,70,862	2,59,437
Total	39,59,678	51,28,836

SHORT TERM PROVISION

SCHEDULE :5
(Amount in Rs)

Particulars			As At 31.03.2024	As At 31.03.2023
	Current year	Previous year		
Provision for Tax	1,99,256	3,07,448		
Less: Advance Tax, TCS and TDS (as per contra)	3,82,760	3,21,872	-	-
Total			-	-



M/S SIDDHANT BUILDCON
JAIPUR

Schedule: 6
(Amt. in Rs.)

ts Chart

Name of Asset	Rate of Depreciation	Gross Block				Depreciation			Net Block			
		Opening Balance as on 01.04.2023	Addition		Deduction during the Year	Total as on 31.03.2024	As on 01.04.2023	For the Year	Upto 31.03.2024	As on 31.03.2024	As on 31.03.2023	
			More than 180 days	Others								
EQUIPMENT	15%	43,81,451	-	-	2,44,874	41,36,577	21,58,938	2,96,646	-	24,55,584	16,80,993	22,22,513
	40%	61,249	-	-	-	61,249	61,209	16	-	61,225	24	40
	15%	1,69,415	-	-	-	1,69,415	1,29,991	5,914	-	1,35,904	33,510	39,424
TOTAL		46,12,115	-	-	2,44,874	43,67,241	23,50,138	3,02,575	-	26,52,713	17,14,528	22,61,977



**M/S SIDDHANT BUILDCON
JAIPUR**

LOANS AND ADVANCES

**SCHEDULE :7
(Amount in Rs)**

Particulars	Long Term		Short Term	
	As At 31.03.2024	As At 31.03.2023	As At 31.03.2024	As At 31.03.2023
Advance to Suppliers	-	-	4,73,09,023	3,20,23,000
Other Advances	-	-	90,80,678	83,66,112
Receivable against TDS	-	-	8,32,621	2,63,203
Income Tax Refundable	-	-	-	-
Income Tax Demand Under Protest	-	-	1,00,000	1,00,000
C.Y. P.Y.				
TDS Receivable: 382760 3,10,905				
TCS Receivable: 10,967				
Less.Provision for tax: (1,99,256) (3,07,448)	-	-	1,83,504	3,21,872
Total	-	-	5,75,05,826	4,10,74,187

INVENTORIES

**SCHEDULE : 8
(Amount in Rs)**

Particulars	As At 31.03.2024	As At 31.03.2023
Stock In Trade - Valued at cost		
a) Land	2,76,76,660	2,17,29,321
b) Flat/Shops	81,00,000	81,00,000
Total (A)	3,57,76,660	2,98,29,321

TRADE RECEIVABLE

**SCHEDULE :9
(Amount in Rs)**

Particulars	As At 31.03.2024	As At 31.03.2023
Outstanding for a period less than 6 months from the date they are due for receipt -Unsecured Considered Good	-	27,50,000
Outstanding for a period exceeding 6 months from the date they are due for receipt -Unsecured Considered Good	7,80,000	7,80,000
Total	7,80,000	35,30,000

CASH & BANK BALANCES

**SCHEDULE :10
(Amount in Rs)**

Particulars	As At 31.03.2024	As At 31.03.2023
Cash and cash equivalents		
Cash on Hand	68,358	48,364
Balance with schedule Bank	3,00,56,111	69,91,396
Total	3,01,24,469	70,39,760

OTHER CURRENT ASSETS

**SCHEDULE :11
(Amount in Rs)**

Particulars	As At 31.03.2024	As At 31.03.2023
Prepaid Insurance(Vehicle)	32,049	24,098
Total	32,049	24,098

REVENUE FROM OPERATIONS

**Schedule: 12
(Amt. in Rs.)**

Particulars	As At 31.03.2024	As At 31.03.2023
Sale of Land/ Plots	3,69,20,000	7,92,95,650
Sale of shops	-	1,04,50,000
Total	3,69,20,000	8,97,45,650

OTHER INCOME

**Schedule: 13
(Amt. in Rs.)**

Particulars	As At 31.03.2024	As At 31.03.2023
Compensation Income on Cancellation of purchase of land	37,27,000	-
Interest from advances	13,28,272	12,08,634
Total	50,55,272	12,08,634

PURCHASES OF STOCK IN TRADE

**Schedule: 14
(Amt. in Rs.)**

Particulars	As At 31.03.2024	As At 31.03.2023
Purchase of Land	3,47,28,500	2,70,73,370
Add. Registration Expense	2,62,141	10,00,000
Total	3,49,90,641	2,80,73,370

INCREASE/(DECREASE) IN STOCK (LAND/FLAT)

**Schedule: 15
(Amt. in Rs.)**

Particulars	As At 31.03.2024	As At 31.03.2023
Closing Stock		
Land/Flat/Shop	3,57,76,660	2,98,29,321
Less: Opening Stock		
Land/Flat/Shop	2,98,29,321	6,84,97,107
Total	59,47,339	(3,86,67,786)



**M/S SIDDHANT BUILDCON
JAIPUR**

Schedule: 16
(Amt. in Rs.)

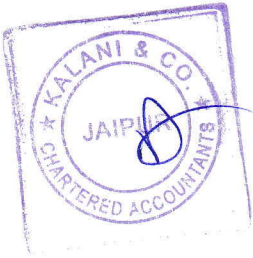
FINANCIAL EXPENSES

Particulars	As At 31.03.2024	As At 31.03.2023
Processing Fees	7,38,932	8,216
Bank Charges	-	590
Brokerage	2,01,051	2,13,993
Interest to Others	31,66,563	47,12,697
Interest on ICICI Loan	(7,11,901)	-
Interest on Secured Loan	13,91,823	-
Interest on HDB Mortgage Loan	3,19,038	-
Loan Closure Charges (Pre-Payment)	8,50,151	-
Interest on Bank Loan	1,79,560	1,71,735
Total	61,35,217	51,07,231

Schedule: 17
(Amt. in Rs.)

ADMINISTRATIVE EXPENSES

Particulars	As At 31.03.2024	As At 31.03.2023
Vehicle Running & Maintainance Expenses	3,11,109	2,62,011
Legal Expenses	4,500	-
Audit Fees	35,400	84,000
Computer Expense	-	-
Office Expense	-	2,054
Interest on TDS Payable	4,213	21,861
Late fees on TDS Payable	-	24,800
Insurance Expenses	56,017	63,388
Eletricity & Water Expenses	1,26,828	80,398
Rent	1,50,000	2,40,000
Salary to staff	5,20,000	5,94,000
Loss From Sale of Car	9,874	-
News Paper & Periodicals	3,596	-
Printing & Stationery	1,250	-
Telephone Expenses	18,691	20,234
Total	12,41,470	13,92,746



**M/S SIDDHANT BUILDCON
JAIPUR**

SCHEDULE: 18

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. The assessee follows the Mercantile System of accounting. Accounting policies have been framed and adopted based on the Generally Accepted Accounting Principles in India including Accounting Standards and Income Computation Disclosure Standards (ICDS) I to X issued by CBDT, wherever applicable.
2. Fixed assets have been shown at cost less accumulated depreciation.
3. Depreciation has been charged as per the rates followed in Income Tax Act, 1961.
4. Except where stated, accounting policies are commensurate with the generally accepted accounting principles and have been consistently followed.
5. All revenues, costs, assets & liabilities are accounted for accrual basis.
6. In respect of sale of flats:

The income on sale of flats is recognized in accordance with Guidance Note on Recognition of Revenue by Real Estate Developers, issued by ICAI, at the time of handing over the possession of respective flats i.e when all significant risks and rewards of ownership have been transferred to the buyer.

In respect of sale of land:

As per AS-9 Revenue Recognition, income is recognized when all significant risks and rewards of ownership have been transferred to the buyer.

7. Stock of land is valued at cost. Cost of land comprises of purchase price, registration charges, etc.
8. Taxes on Income

Income-Tax expense comprises current tax and deferred tax charge or credit. Provision for current tax is made on the basis of the assessable income at the tax rate applicable to the relevant assessment year. The deferred tax asset and deferred tax liability is calculated by applying tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets



arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws are recognized only if there is a virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is reasonable certainty of its realization. At each Balance sheet date, the carrying amount of deferred tax assets is reviewed to reassess amount.

NOTES ON ACCOUNTS:

1. There was no contingent liability as on 31.03.2024. Balance of parties are subject to confirmations.
2. Previous year figures rearranged and regrouped wherever found necessary to make them comparable.
3. Necessary disclosures have been made in the financial statements (wherever required) as per the requirement of ICDS I to X issued by the CBDT, as applicable to the entity.
4. The accounts cover only business transactions carried on in the name and style of M/S Siddhant Buildcon. Other income of the partners, transactions related to other business if any carried on by the partners are not covered here. Provision for taxation is made considering the income only of this business entity.

In witness & confirmation of facts
FOR SIDDHANT BUILDCON

Yash

[PARTNER]

Chait

[PARTNER]

In terms of our audit report of even date
FOR KALANI & COMPANY
CHARTERED ACCOUNTANTS
FRN NO: 000722C

Deepak

Deepak Khandelwal
[PARTNER]

M. No:- 409520

PLACE: JAIPUR

DATE: 29/09/2024

