

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[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	AAOFB1559K			
Name	BSR ENTERPRISES			
Address	PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1,, ANUKAMPA SKY DECK,NEAR OLD GEEN VELLY SCHOOL , BHILWARA , 27-Rajasthan, 91-INDIA, 311001			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	109031601111025	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	0	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	6,142	
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 6,140	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
Income Tax Return electronically transmitted on <u>11-Oct-2025 17:21:45</u> from IP address <u>49.36.237.57</u> and verified by <u>AMIT CHORDIA</u> having PAN <u>AIXPC6576E</u> on <u>11-Oct-2025</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode				
System Generated Barcode/QR Code	 AAOFB1559K0510903160111102519e35ebbb6aaff4ea2ae68733cfe6962d7283420			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name of Assessee BSR ENTERPRISES
Address PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1,, ANUKAMPA
SKY DECK, NEAR OLD GEEN VELLY
SCHOOL, BHILWARA, RAJASTHAN, 311001

Status Firm Assessment Year 2025-2026
Ward ITO, WARD-4, BHILWARA Year Ended 31.3.2025
PAN AAOFB1559K Partnership Deed 16/07/2014
Residential Status Resident
Nature of Business REAL ESTATE AND RENTING SERVICES-Other real estate/renting services
n.e.c(07005), Trade Name: M/S BSR ENTERPRISES

A.O. Code RJN-W-760-4
GSTIN No. 08AAOFB1559K1Z2
Filing Status Original
Return Filed On 11/10/2025 Acknowledgement No.: 109031601111025
Bank Name UCO BANK, INDUSTRIAL AREA, BHILWARA, A/C NO:25450210003725
, Type: Current , IFSC: UCBA0002545, Prevalidated : Yes, Nominate for refund
: No

Tele: (01482)234935 Mob:9829161211

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.3,00,000) 0

Profit as per Profit and Loss a/c 0

Add:

Depreciation Debited in P&L A/c 12,881

Interest Paid to Partners 22,97,780

Total 23,10,661

Less:

Depreciation as per Chart u/s 32 12,881

Interest as per Deed u/s 40(b) 22,97,780

23,10,661

0

Gross Total Income

0

Total Income

0

Round off u/s 288 A

0

Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30% 0

T.D.S./T.C.S. 6,142

-6,142

Refundable (Round off u/s 288B)

6,140

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

T.C.S.(as per Annexure) 6,142

Due Date for filing of Return October 31, 2025

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
AMIT CHORDIA	65.00	65.00	Nil	1777716	0	18099705
NAKUL AGARWAL	35.00	35.00	Nil	520064	0	7084373
Total			0	2297780	0	25184078

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	22313	0	0	22313	0	0	22313	2231	20082
Computer	40%	5383	0	0	5383	0	0	5383	2153	3230
Vehicle	15%	25994	0	0	25994	0	0	25994	3899	22095

Mobile	15%	0	0	61300	61300	0	0	61300	4598	56702
Total		53690	0	61300	114990	0	0	114990	12881	102109

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	UCO BANK	INDUSTRIAL AREA, BHILWARA	25450210003725	UCBA0002545	Current(Primary)	Yes	No
2	BANK OF BARODA	TRANSPORT NAGAR	46520200000329	BARB0TRABHI	Current	Yes	Yes

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAOFB1559K1Z2	0
TOTAL		0

Details of T.D.S. on Non-Salary(26 AS Import Date:10 Aug 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
TOTAL			0	0

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	1924			
Total		1924			

Details of T.C.S.(26 AS Import Date:10 Aug 2025)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	BHILWARA SCRAP SUPPLIERS	JDHB02566E	6142	6142
TOTAL			6142	6142

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from deposit	14752		
2	GST turnover	253968	GST turnover	253968
3	GST purchases	32190500		
4	Business expenses	6141556		
5	Purchase of immovable property	4859000		
	Business receipts		Profit and Loss Account->Other income	
			12828	
			12828	12828

Maximum Allowable Salary to Partners

Profit Before Remuneration 0

Maximum Allowable Salary to Partners

Rs. 3,00,000 or 90% of The First 6,00,000 of Book Profit, Whichever Is More 300000

Maximum Allowable Salary to Partners 300000

*As per Finance Act 2024 limit of Rs. 6,00,000/- is applicable from Assessment Year 2025-26. You can refer notes on clauses of Finance Bill 2024.

CompuTax : BBE

D K LADDHA & ASSOCIATES

FORM NO. 3CB

[See rule 6G(1)(b)]

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

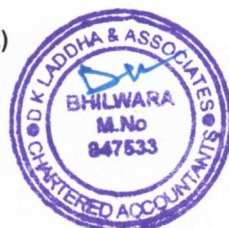
1. We have examined the Balance Sheet as on 31-MAR-2025, and the Profit and Loss Account for the period beginning from 1-APR-2024 to ending on 31-MAR-2025, attached herewith, of **BSR ENTERPRISES**, PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1, ANUKAMPA SKY DECK, NEAR OLD GEEN VELLY SCHOOL, BHILWARA, PAN **AAOFB1559K**.
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1, ANUKAMPA SKY DECK, BHILWARA, NEAR OLD GEEN VELLY SCHOOL and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any
 (b) Subject to above -
 (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 (B) In our opinion, proper books of account have been kept by the head office 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-MAR-2025; and
 (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.
2	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	This has been reported as informed to us by the management.
3	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
4	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
5	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.

For D K LADDHA AND ASSOCIATES
 Chartered Accountants
 (Firm Regn No.: 0006848C)

Dinesh Laddha
(DINESH KUMAR LADDHA)
 Proprietor
 Membership No: 047533

Place : Bhilwara
 Date : 27/09/2025
 UDIN : 25047533BMITOS1099



FORM NO. 3CD**[See rule 6G(2)]****Statement of particulars required to be furnished under
section 44AB of the Income-tax Act, 1961****Part A**

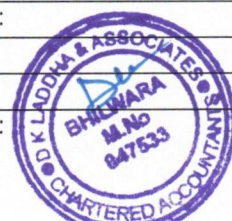
01	Name of the assessee	BSR ENTERPRISES			
02	Address	PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1, ANUKAMPA SKY DECK, NEAR OLD GEEN VELLY SCHOOL, BHILWARA			
03	Permanent Account Number (PAN)	AAOFB1559K			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. If yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAOFB1559K1Z2	
05	Status	Partnership Firm			
06	Previous year	from 1-APR-2024 to 31-MAR-2025			
07	Assessment year	2025-26			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Clause 44AB(e)-When provisions of section 44AD(4) are applicable			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	NA			

Part B

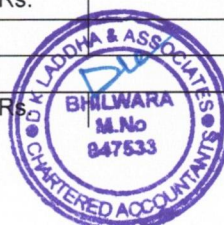
09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)			
			AMIT CHORDIA	65.00			
			NAKUL AGARWAL	35.00			
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No				
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector	Sub Sector		Code		
		REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c		07005		
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No				
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No				
	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.)	PANSAL 100 FEET RIND ROAD, WARD NO.55, PLOT NO.1,, BHILWARA, ANUKAMPA SKY DECK, RAJASTHAN, 311001, INDIA		Journal, Ledger, Cash Book, Bank Book (Computerized)		
	c)	List of books of account and nature of relevant documents examined.	Journal, Ledger, Cash Book, Bank Book				



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)			No	
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year			Mercantile system	
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
	ICDS II - Valuation of Inventories		As per accounting policies & notes to financial statements		
	ICDS III - Construction Contracts		As per accounting policies & notes to financial statements		
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS VII - Governments Grants		Not Applicable		
	ICDS IX - Borrowing Costs		As per accounting policies & notes to financial statements		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14	a) Method of valuation of closing stock employed in the previous year.			Finished Goods :- Cost or NRV Whichever is lower	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-			NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;			Nil	
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil	
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;			Nil	
	Description	Amount	Remarks if any:		
	d) any other item of income;			Nil	
	Description	Amount	Remarks if any:		



e)	capital receipt, if any.	Nil
	Description	Amount
		Remarks if any:
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	
	No	
	Details of property	Consideration received or accrued
	Value adopted or assessed or assessable	Remarks if any:
	Country	Address Line 1
	Address Line 2	Pincode
	City or Town or District	Locality or Area
	Post Office	State
	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	
	As Per Annexure "A"	
a)	Description of asset/block of assets.	
b)	Rate of depreciation.	
c)	Actual cost or written down value, as the case may be.	
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
cc)	Adjusted written down value	
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.
	ii)	change in rate of exchange of currency, and
	iii)	Subsidy or grant or reimbursement, by whatever name called.
e)	Depreciation allowable.	
f)	Written down value at the end of the year.	
19	Amounts admissible under sections	
	Section	Others
	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961
	Remarks if any:	
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
	Nil	
	Description	Amount
		Remarks if any:
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):	
	Nil	
	Name of fund	Month
	Amount	Actual Date
	Due Date	The actual amount paid
21	a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc	
	i	expenditure of capital nature;
	Nil	
	Particulars	Amount in Rs.
	Remarks if any:	
	ii	expenditure of personal nature;
	Nil	
	Particulars	Amount in Rs.
	Remarks if any:	

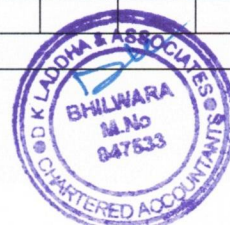


iii	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil	
	Particulars	Amount in Rs.	Remarks if any:
iv	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
v	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
vi	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil	
	Particulars	Amount in Rs.	Remarks if any:
vii	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
viii	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil	
	Particulars	Amount in Rs.	Remarks if any:
ix	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil	
	Particulars	Amount in Rs.	Remarks if any:
x	Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf	Nil	
	Particulars	Amount in Rs.	Remarks if any:

Amounts inadmissible under section 40(a):-

b)

i	as payment to non-resident referred to in sub-clause (i)															
A Details of payment on which tax is not deducted:							Nil									
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)							Nil									
	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:
ii	as payment to resident referred to in sub-clause (ia)															
A Details of payment on which tax is not deducted:							Nil									



Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

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

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

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

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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

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

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; **Nil**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

d) Disallowance/deemed income under section 40A(3):

A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:



	B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Yes					
		Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
	e)	provision for payment of gratuity not allowable under section 40A(7);				Nil		
	f)	any sum paid by the assessee as an employer not allowable under section 40A(9);				Nil		
	g)	particulars of any liability of a contingent nature;				Nil		
		Nature of Liability		Amount	Remarks if any:			
	h)	amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;				Nil		
		Particulars		Amount	Remarks if any:			
	i)	amount inadmissible under the proviso to section 36(1)(iii).				Nil		

22	i)	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	NIL				
	ii)	Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	Nil				
	iii)	Of amount referred to in (ii) above, amount					
	a	paid up to time given under section 15 of the MSMED Act	Nil				
	b	not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	Nil				

23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Amit Chordia	Partner		1777716	Partner Interest	AIXPC6576E	
	Nakul Agrawal	Partner		520064	Partner Interest	BHYPA4217M	
	Dhapu Bai Chordia	Partner's Grandmother		138000	Office Rent	ABPPC8182M	
	Subhash Agrawal	Partners Father		158000	Interest	AJFPA1997G	
	Triveni Enterprises	Sister Concern		24895	Interest	AACFT9504G	
	RITU JAIN	Partner's wife		300000	Salary	ATKPJ7066N	
	Saanchi Textile	Partner's Brother		1775	Interest	AEFPC2620H	

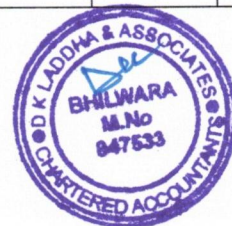
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.		Nil				
	Section	Description	Amount	Remarks if any:			

25	Any amount of profit chargeable to tax under section 41 and computation thereof.		Nil					
	Name of Party	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

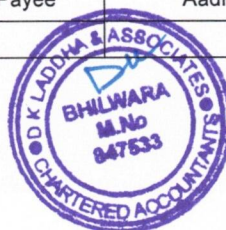
26	i	In respect of any sum referred to in section 43B, the liability for which:-						
	A	pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was						
	a)	paid during the previous year;		Nil				
		Nature of Liability		Amount	Remarks if any		Section	



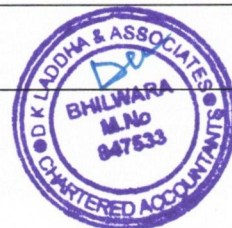
		b)	not paid during the previous year;		Nil													
			Nature of Liability		Amount		Remarks if any:						Section					
		B	was incurred in the previous year and for clauses other than clause (h) of section 43B was															
		a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);															
			Nature of Liability		Amount		Remarks if any:						Section					
			GST Payable		43888		Paid on Dt. 15/04/2025						Sec 43B(a) -tax , duty,cess,fee etc					
		b)	not paid on or before the aforesaid date.		Nil													
			Nature of Liability		Amount		Remarks if any:						Section					
		ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.															
			No															
27		a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.															
			No															
		b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.															
			Nil															
			Type		Particulars			Amount			Prior period to which it relates(Year in yyyy-yy format)			Remarks if any:				
28		omitted from AY 2025-26 and onwards																
29		omitted from AY 2025-26 and onwards																
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56																
		NA																
		Nature of Income		Amount			Remarks if any:											
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56																
		NA																
		Nature of Income		Amount			Remarks if any:											
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]																
		No																
		Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?																
		NA																
		Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time			Expected Date		Remarks if any:		
30	B	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B																
		NA																



	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)				No			
	Nature of the impermissible avoidance arrangement			Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:		
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year				As Per Annexure "B"			
	b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				NIL			
	Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	
	b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account				NIL			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt	
	b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year				NIL			
	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt			
	b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				NIL			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
	b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year				NIL			
	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
	c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							

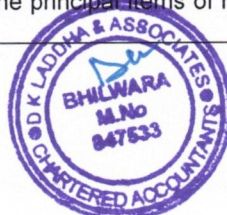


Name of the payee	Address of the payee	PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
REENA CHORDIYA	3-E-15 AND 16,R.C. VYAS COLONY,BHILWARA	AHYPB9993J	4759853 67260	2500000	2500000	Yes	RTGS	
TRIVENI ENTERPRISES	29,HIRA PANNA MARKET,PUR ROAD,GANDHI NAGAR,BHILWARA	AACFT9504G		8124890	8924890	Yes	RTGS	
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				NIL				
Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				NIL				
Name of the payer		Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil			
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S	date
b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					NA			
c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No			



	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
	e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
	Section	Amount
		Remarks if any:

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		JDHB06956 F	194A	Interest other than Interest on securities	1778595	1776820	1776820	177683	0	0	0
		JDHB06956 F	194C	Payments to contractors	9742896	9738746	9738746	120063	0	0	0
		JDHB06956 F	194H	Commission or brokerage	28900	28900	28900	578	0	0	0
		JDHB06956 F	194J	Fees for professional or technical services	886500	879000	879000	87900	0	0	0
		b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details					Yes				
		Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
		JDHB06956F	26Q	31-Jul-2024	19-Jul-2024	Yes					
	JDHB06956F	26Q	31-Oct-2024	10-Oct-2024	Yes						
	JDHB06956F	26Q	31-Jan-2025	09-Jan-2025	Yes						
	JDHB06956F	26Q	31-May-2025	17-May-2025	Yes						
	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:					No				
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:					
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :									
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
		The business of assessee is such that no stock records can be maintained.									
		b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
		A Raw Materials :									

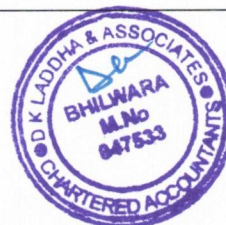


			Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
			NIL										
		B	Finished products :										
			Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
			NIL										
		C	By products :										
			Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
			NIL										
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2							NA				
		Amount Received(in Rs)		Date of receipt			Remarks if any:						
36	B	Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?							NA				
		Amount Received(in Rs)		Cost of acquisition of shares bought back			Remarks if any:						
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.							NA					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.							No					
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							No					

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
	Particulars		Previous Year		%	Preceding previous Year					
	Total turnover of the assessee		0			2250000					
	Gross profit/turnover		0		0	570653		2250000		25.36	
	Net profit/turnover		0		0	303574		2250000		13.49	
	Stock-in-trade/turnover		88392416		0	29081642		2250000		1292.52	
	Material consumed/finished goods produced		0		0	0		0		0	

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.					Nil					
	Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks			

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



	Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transacti ons which are required to be reported	if not, please furnish the list of details/transacti on which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286			NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No		

For D K LADDHA AND ASSOCIATES

Chartered Accountants

(Firm Regn No.: 0006848C)

Dinesh Laddha

(DINESH KUMAR LADDHA)

Proprietor

Membership No: 047533

Place :Bhilwara

Date : 27/09/2025

UDIN : 25047533BMITOS1099



BSR ENTERPRISES
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/1	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any asset, date put to use, including adjustment	Central Value Added Tax credit allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
Furniture	10%	22,313	0	0	22,313	0	0	0	0	0	2,231	20,082	0
Vehicle	15%	25,994	0	0	25,994	0	0	0	0	0	3,899	22,095	0
Computer	40%	5,383	0	0	5,383	0	0	0	0	0	2,153	3,230	0
Mobile	15%	0	0	0	0	61,300	0	0	0	0	4,598	56,702	0
Total		53,690	0	0	53,690	61,300	0	0	0	0	12,881	1,02,109	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Mobile

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile	0	61,300	61,300	09/11/2024	09/11/2024
	Total	0	61,300	61,300		



Annexure "B"

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

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	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.
Alka Bahedia	T2-D-1302 WINDCHIMES APARTMENT, MAIN ROAD AREKERE, BANGALORE - 560076	AYCPB4724C		5000000	No	5000000	Yes	RTGS	
Amit Jain	868 NEAR, HUDA COMMUNITY CENTER, SECTOR - 40 GURGAON - 122001	AFZPJ9303H		2000000	No	2193320	Yes	RTGS	
Champa Lal Nahata	F 25, BASANT VIHAR, BHILWARA - 311001	AAHPN5605P		900000	No	900000	Yes	RTGS	
Dhanop Wood Industries	TAL WALI GALI BHILWARA, BHADADA BAGH BHILWARA - 311001	ALEPM8810F		6000000	No	6250857	Yes	RTGS	
Mansingh Bhandari HUF	112 KAHSI PURI, BHILWARA - 311001	AAIHM3366H		800000	No	800000	Yes	RTGS	
Prasan kumar Arnav Kumar HUF	D 25 GROUND FLOOR, BHILWARA TEXTILE MARKET, PUR ROAD, BHILWARA - 311001	AAKHP3037N		1900000	No	1900000	Yes	RTGS	
Ramesh Chandra Baldi HUF	A 15, R K COLONY, BHILWARA - 311001	AAKHR3116E		5000000	No	5000000	Yes	RTGS	
Reena Chordia	3-E-15-16, R.C Vyasa Colony, Bhilwara	AHYPB9993J		2500000	Yes	2500000	Yes	RTGS	



Saanchi Textile	PLOT No. C-1,ARAJI NO. 481,482,BIL IYA KHURD,PUR ROAD,BHILWARA - 311001	AEFPC2620 H		3000000	No	3001775	Yes	RTGS	
Sidharth Trading Co.	112 KAHSI PURI,BHILWARA - 311001	AAXPB6722 D		1100000	No	1100000	Yes	RTGS	
Subhash Agrawal	3-I-8,R C Vyas Colony,Bhllwara	AJFPA1997 G		9000000	No	9142200	Yes	RTGS	
Suresh Agrawal	DANGI FACTORY KE PASS,AZAD NAGAR,BHILWARA - 311001	AATPA2107 M		1000000	No	1000000	Yes	RTGS	
Triveni Enterprises	29,Heera Panna Market Bhilwara,Rajasthan,311001	AACFT9504 G		8924890	No	8924890	Yes	RTGS	
Vardhman Decor	Survey No. 3413,Nr Ashapura Temple,Kamalpur Cross Road,Vadnagar Mehsana - 384355	AALFV1611 P		4000000	No	4000000	Yes	RTGS	



M/S. BSR ENTERPRISES, BHILWARA

ACCOUNTING YEAR:-2024-25

ASSESSMENT YEAR:-2025-26

TRADING & PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH,2025

	<u>2024-25</u>		<u>2024-25</u>
<u>To Opening Stock</u>		<u>By Closing Stock</u>	
Finished Tower B Shops	1557648	Finished Tower B Shops	1557648
Finished Tower A Shops	855435	Finished Tower A Shops	855435
WIP - Tower C	26668559	WIP - Tower C	80920338
<u>To Purchase A/c</u>		Land at Pansal	5058995
Land Purchase	4958000	By Interest on IT Refund	12828
Material Purchase	35756513		
(As per Annexure "E")			
<u>To Direct Expenses</u>	15821016		
(As per Annexure "F")			
To Audit Fees	11800		
To Bank Charges	13874		
To Commission / Brokerage	28900		
To Computer & Printer Exp.	2700		
To Depreciation	12881		
To Interest on Capital	2297780		
To Office & General Expenses	28784		
To Office Rent	162840		
To Printing & Stationery Exp.	16814		
To Professional Fees	98300		
To Society Maintenance Exp.	33000		
To Vehicle Exp. & Insurance	80400		
Total Rs.	88405244	Total Rs.	88405244

PLACE:- BHILWARA

DATED:- 27.09.2025

For:- BSR Enterprises

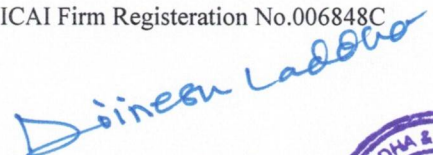

Partner

As per our report of report of even date attached

For:- D K Laddha & Associates

Chartered Accountants

ICAI Firm Registration No.006848C


(Dinesh Kumar Laddha)
Prop. M.No.047533



M/S. BSR ENTERPRISES, BHILWARA

ACCOUNTING YEAR:-2024-25

ASSESSMENT YEAR:-2025-26

BALANCE SHEET AS ON 31st MARCH 2025

<u>LIABILITIES</u>	<u>2024-25</u>	<u>ASSETS</u>	<u>2024-25</u>
<u>PARTNERS CAPITAL A/C</u>		<u>FIXED ASSETS</u>	
(As per Annexure "A")		(As per Annexure "B")	102109
Sh. Amit Chordia	18099705		
Sh. Nakul Agarwal	7084373	<u>INVESTMENTS</u>	
		Share Bhilwara Urban Co-op Bank	625000
<u>UNSECURED LOANS</u>		<u>CURRENT ASSETS</u>	
(As per Annexure "C")	43938334	Closing Stock	88392416
		TCS Receiveable	6141
<u>SECURED LOANS</u>		<u>DEPOSITS</u>	
Bhilwara Urban Co-Op Bank	22336475	FDR UCO Bank	300000
		Accured Interest on FDR	12828
<u>DUTIES & TAXES</u>		Security Deposit AVVNL	28900
GST Payable	43888		
TDS Payable	171621	<u>LOAN & ADVANCES</u>	
		(As per Annexure "D")	1944321
<u>LOAN & ADVANCES</u>		<u>CASH & BANK BALANCE</u>	
Advance Against Flat Demand	380952	UCO Bank	486449
Audit Fees Payable	10000	Bhilwara Urban Co-Op Bank	29285
		Cash in hand	137899
Total Rs.	92065348	Total Rs.	92065348

PLACE:- BHILWARA

DATED:- 27.09.2025

For:- BSR Enterprises



Partner

As per our report of report of even date attached

For:- D K Laddha & Associates

Chartered Accountants

ICAI Firm Registration No.006848C

(Dinesh Kumar Laddha)

Prop. M.No.047533



M/S. BSR ENTERPRISES, BHILWARA

ACCOUNTING YEAR:-2024-25

ASSESSMENT YEAR:-2025-26

ANNEXURE "A" RE.:- PARTNERS CAPITAL ACCOUNT

1. SH. AMIT CHORDIA

	<u>2024-25</u>		<u>2024-25</u>
To Withdrawl	9237000	By Balance b/d	20398045
To Income Tax of Firm	64056	" Deposits	5225000
" Balance c/f	18099705	" Partner's Interest	1777716
	<u>27400761</u>		<u>27400761</u>

2. SH. NAKUL AGRAWAL

	<u>2024-25</u>		<u>2024-25</u>
To Withdrawl	0	To Balance b/f	5598801
" Income Tax of Firm	34492	" Deposits	1000000
" Balance c/f	7084373	" Partner's Interest	520064
	<u>7118865</u>		<u>7118865</u>

For BSR Enterprises

Amit Chordia
Partner



M/S. BSR ENTERPRISES, BHILWARA

ACCOUNTING YEAR:2024-25

ASSESSMENT YEAR:-2025-26

ANNEXURE "B" RE.:- FIXED ASSETS & DEPRECIATION

Sr. No.	Particulars	WDV as	Addition & Subtract		Total	Rate of Dep.	Depreciation	WDV as on
		on 1.4.24	< 6 Month	> 6 Month				31.03.25
1	Furniture	22313			22313	10%	2231	20082
2	Vehicle & Mobile	25994		61300	87294	15%	8497	78797
3	Computer/ Printer	5383			5383	40%	2153	3230
Total (Rs)		53690	0	61300	114990		12881	102109

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>DATE OF PURCHASES</u>
Samsung Mobile	61300	09/11/2024

<u>DATE OF PUT TO USE</u>
09/11/2024

For BSR Enterprises

Amarendra
Partner



M/S. BSR ENTERPRISES, BHILWARA

ACCOUNTING YEAR:-2024-25

ASSESSMENT YEAR:-2025-26

<u>ANNEXTURE "C" Re.:- UNSECURED LOAN</u>		2024-25
<u>Name</u>		<u>Amount(Rs.)</u>
Alka Bahedia		5000000
Amit Jain		2193320
Champa Lal Nahata		900000
Dhanop Wood Industries		6250857
Mansingh Bhandari HUF		800000
Prasan Kumar Arnav Kumar HUF		1900000
Pulkit Mansinghka		1650182
Ramesh Chandra Baldi HUF		5000000
Sidharth Trading Co.		1100000
Suresh Agrawal		1000000
Sweety Devpura		2000000
Saanchi Textile		3001775
Subhash Agrawal		9142200
Vardhman Décor		4000000
		43938334

<u>ANNEXTURE "D" Re.:- LOAN & ADVANCES</u>		2024-25
<u>Name</u>		<u>Amount(Rs.)</u>
Kailash Chanda Bairwa		20000
Birla Corporation Ltd		2110
Nuvoco Vistas Corp. Ltd		8673
Raj Shree Udyog		399638
Triveni Enterprises		800000
T-Power Transformer & Switchgear Pvt Ltd		713900
		1944321

For BSR Enterprises

Amithendra
Partner



BSR Enterprises

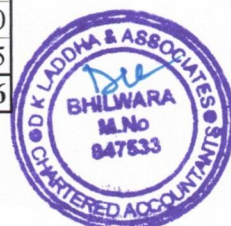
Construction Expenses for the year 2024-25

Particular	Total Amount
<u>Goods Purchase (As per Annexure "E")</u>	
Bricks	1820622
Cement	4597742
Construction Material	270148
CP Fitting	1083520
Electric Accessories	1692204
Fabrication Material	36946
Gitty	478349
Granite Door Grame	839603
Granite & Marble	254487
Hardware Material	131716
M Sand / Sand Dust	802000
MS Steel	19081738
Plumbing Material	1270627
RMC Slab Casting Material	1949974
Site Expenses Material	240856
Tile Adhesive	204000
Tiles	637480
Wall Putty	364501
Total	35756513

Particular	Total Amount
<u>Direct Expenses (As per Annexure "F")</u>	
Breaker & Core Cutting	133000
Brick Masonery Labour	1532978
Civil Work	5525226
Consultancy Charges	835000
CTL Testing Charges	49560
Electric Fitting Labour	405316
Electricity Charges	453426
Fabrication Labour	15000
Freight Exp.	42000
Internal & Outer Plaster	1498554
JCB & Bharav Exp.	96623
Jack Exp.	30545
Plumbing Fitting Labour	555800
RERA Registration Fees	59300
Salary Exp.	1023525
Site Exp.	141650
Soil Testing Exp.	26550
Tiles & Granite Fitting Labour	200000
UIT Expenses	96593
Unloading Exp.	14540
<u>Financial Exp</u>	
Bank Interest	1150385
Loan Processing Charges	156850
Interest on Unsecured Loan	1778595
Total	15821016

For BSR Enterprises

Anil Kumar
Partner



Significant Accounting Policies

1. Basis of Preparation of Financial statements

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ('Indian GAAP').

There is no change in the accounting policies.

2. Valuation of Inventories

Inventories are valued at the lower of cost and net realizable. Cost of finished goods and work in progress include all cost of purchases, conversion cost and other cost incurred in bringing the inventories to their present location and condition. The net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

3. Revenue Recognition

- i. Revenue from sale of products is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer. Sale of goods is recorded net of trade discounts, rebates, Sales tax, Value Added Tax and gross of Excise Duty. Interest income is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate.
- ii. None of the transaction involving sale of goods is there which has not been recognized as revenue during the previous year for lack of reasonable certainty about its ultimate collection.
- iii. The assessee is doing real estate business of multistory building and percentage of competition method applicable. Profit earned under Percentage of competition method calculated and inclosed.
- iv. Assessee has not undertaken any service transactions, thus there is no disclosure requirements under para 13(b),13(c) and 13(d) of this ICDS.

4. Fixed assets

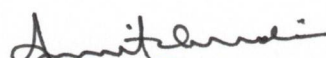
- i. Property, Plant and Equipment are carried at the cost of acquisition or construction, less accumulated depreciation/accumulated impairment, if any. Subsequent cost are included in the asset's carrying amount or recognized as separate assets, as appropriate, only when it is possible that future economic benefits associated with the item will flow to the assessee and the cost of the item can be measured reliably.
- ii. The cost of fixed assets comprises of 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. b. Intangible Assets: Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment loss, if any.
- iii. Disclosure at to description of the block of assets, rate of depreciation, actual cost or written down value, depreciation allowable and written down value at the end of the year in respect of the tangible fixed assets are incorporated in point/clause No.18 to this form 3CD.
- iv. Addition or deductions during the year with dates, in case of any addition of an assets, date put to use including adjustments on account of CENVAT claimed, change in rate of currency and subsidy or grant or reimbursement, are stated as per schedule 8 of annexed financial statements and as per addition details (From Point No.18) to this form 3CD.

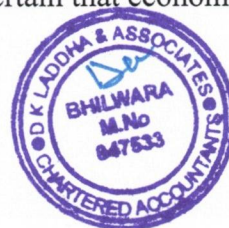
5. Provisions Contingent Liabilities and Contingent assets

Provisions are recognized in respect of obligations where, based on the evidence available, their existence at balance sheet date is considered probable.

Contingent assets are not recognized till it becomes reasonably certain that economic benefits will arise in future.

For BSR Enterprises


Partner



Contingent Liabilities are not recognized but are shown by the way of notes to accounts wherever reasonably ascertainable.

6. Depreciation

Depreciation on Fixed Assets has been charged at the rates specified in Income Tax Act , 1961.

7. Other

It is not possible for us to verify whether payment in excess of Rs.10000/- have been made otherwise than by cross cheque or bank demand draft as the necessary evidence is not in the possession of assessee.

8. ICDS IX Borrowing Costs:

- (a) Accounting policy followed by the assessee for treatment of borrowing costs is incorporated in the notes on account attached with financial statements.
- (b) The assessee has capitalized amount of Nil as borrowing cost in fixed assets.

09. Note

ICDS VI (The effect of changes in Foreign Exchange Rate), ICDS VII (Government Grants), and ICDS VIII (Securities) are not applicable in assessee's case.

10. As informed by the assessee, the information required under clause 44 of Form 3CD has not been maintained in absence of any disclosure requirement thereof under the goods and service tax statute. Further the account maintained manually used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. Therefore, it is not possible to determine break-up of total expenditure of entities registered or not registered under the GST. In view of above we are unable to verify and report the desired information in this clause.

11. GST Reconciliation with Turnover as appear in TIS

Particulars	Amount (Rs.)
Sales as per GSTR-3B Which appear in TIS	253968
Less:- GST invoice issued against advance received (After deduction of land abatement) which is not part of sales and turnover as per Income Tax Act.	253968
Sales/Turnover as per books of Books of account	0

For BSR Enterprises

Antarvedi
Partner

