



All Subject to Sri Ganganagar Jurisdiction

Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)

Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-335001

Contact: 0154-2465368, 2465569, 9001100000

Date : 20TH March 2025

BOARD RESOLUTION

Certified Copy of an extract from the minutes of meeting, of the Board of Directors of **Ridhi Sidhi Home Developers Pvt. Ltd.** duly convert and at which a proper quorum was present, held at Corporate office Sri Ganganagar on the 20TH day of March, 2025.

We hereby certify that the following resolution of the Board of Directors of Ridhi Sidhi Home Developers Pvt. Ltd. was passed at a meeting of the Board held on 20TH day of March, 2025 and has been duly recorded in the minute book of the said company.

RESOLVED FURTHER THAT Sh. Mukesh Shah be and is hereby authorized to sign all such documents, papers and writing and to do all such acts, deeds and things as may be necessary for signing all the documents related to register our new Real Estate project in RERA named as - **"RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"**

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt.Ltd.

Director

Suresh Shah
Director

For Ridhi Sidhi Home Developers Pvt Ltd

For Ridhi Sidhi Home Developers Pvt.Ltd.

Director

Mukesh Shah
Director



सत्यमेव जयते



IN-RJ97399682654730X

INDIA NON JUDICIAL

Government of Rajasthan

e-Stamp



Certificate No.

IN-RJ97399682654730X

Certificate Issued Date

20-Mar-2025 12:15 PM

Account Reference

NONACC (SV)/ rj3002904/ SRIGANGANAGAR/ RJ-SG

Unique Doc. Reference

SUBIN-RJRJ300290478367469435726X

Purchased by

SUMIT YOGI

Description of Document

Article 4 Affidavit

Property Description

Affidavit

Consideration Price (Rs.)

0
(Zero)

First Party

RIDHI SIDHI HOME DEVELOPERS PVT LTD

Second Party

RIDHI SIDHI HOME DEVELOPERS PVT LTD

Stamp Duty Paid By

RIDHI SIDHI HOME DEVELOPERS PVT LTD

Stamp Duty Payable (Rs.)

100
(One Hundred only)

Surcharge for Infrastructure Development (Rs.)

10
(Ten only)

Surcharge for Propagation and Conservation of Cow (Rs.)

10
(Ten only)

Surcharge for Relief from Natural and Man-made Calamities (Rs.)

10
(Ten only)

Stamp Duty Amount(Rs.)

130
(One Hundred And Thirty only)

For Ridhi Sidhi Home Developers Pvt.Ltd.

[Signature]

Director



₹130

IN-RJ97399682654730X

PF 0001609029

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. 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.

STAMP CERTIFICATE No. : IN-RJ97399682654730X

DECLARATION

Affidavit cum declaration of

Mr. Mukesh Shah - director of *Ridhi Sidhi Home Developers Pvt. Ltd.*
For proposed project - "RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"

I, Mukesh Shah, director of *Ridhi Sidhi Home Developers Pvt. Ltd.* - Promoter of the Project - "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" aged 52 years R/o RS-08, Ridhi Sidhi Enclave - 1st, Sri Ganganagar, Rajasthan- 335001 do hereby solemnly declare, undertake and state as under :-

1. That the project named "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" situated at **Killa No. 5/3, 6/3, 15/3, 16/3, 25/3 Square No. 33, Killa No. 20/1, 21/3, 21/6 Square No. 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar, (Raj.) - 335001 is new Project**
2. That I have not accepted any advance Payment from the allottees towards the booking of the plots and there are no advance booking of any plots till date of signing this declaration and even will not take till the time I get our RERA registration.
3. That if any contradiction arises in the future then the Director of the Company - "Mr. Mukesh Shah" will be responsible for the same.
4. That we have not done any marketing activity till now.

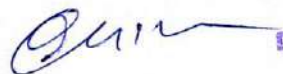
Verification

I, Mukesh Shah, director of *Ridhi Sidhi Home Developers Pvt. Ltd.* - Promoter of the Project - "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" aged 52 years R/o RS-08, Ridhi Sidhi Enclave - 1st, Sri Ganganagar, Rajasthan- 335001, do hereby verify that the contents in para no. 1 to 4 of my above affidavit are true and correct and nothing material has been concealed by me there from.

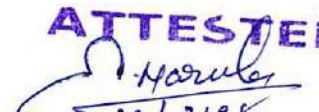
Date :- 20TH March 2025

For *Ridhi Sidhi Home Developers Pvt. Ltd.*

For *Ridhi Sidhi Home Developers Pvt. Ltd.*

 Director

Mukesh Shah
Director

ATTESTED

20/3/25
Sumeer Kumar Narula
Advocate & Notary
Sri Ganganagar, Rajasthan (India)



Identified by Sh. ...
No. ...
Date ...

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Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)

Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-
335001

Contact: 0154-2465368, 2465569, 9001100000

Date : 20TH March 2025

DECLARATION FOR NOC

In reference to the project **"RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"** situated at **Killa No:- 5/3, 6/3, 15/3, 16/3, 25/3 Square No, 33, Killa No:- 20/1, 21/3, 21/6, Square No, 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar. (Raj.) - 335001**

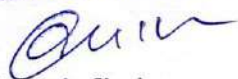
I, Mukesh Shah, *director of Ridhi Sidhi Home Developers Pvt. Ltd.-*
Promoter of the Project - **"RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"** aged 52 years R/o RS-08, Ridhi Sidhi Enclave - 1st, Sri Ganganagar, Rajasthan- 335001 do hereby solemnly declare, undertake and state as under :-

"NOC from Airport Authority of India", "NOC for Environment", and "NOC for Fire" are not applicable on the said project and Permission for Water Supply is not available as of now, in future we will obtain it and provide the same before completion of the project or if received before, shall be updated on RERA web portal via project profile modification.

Date :- 20TH March 2025

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt.Ltd.


Mukesh Shah
Director

Director



All Subject to Sri Ganganagar Jurisdiction

Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)
Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-335001
Contact: 0154-2465368, 2465569, 9001100000

Date : 20TH March 2025

DECLARATION FOR NO CRIMINAL RECORD

In reference to the project "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" situated at Killa No:- 5/3, 6/3, 15/3, 16/3, 25/3 Square No. 33, Killa No:- 20/1, 21/3, 21/6 Square No. 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar. (Raj.) - 335001

I, Mukesh Shah, director of **Ridhi Sidhi Home Developers Pvt. Ltd.** - Promoter of the Project - "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" aged 52 years R/o RS-08, Ridhi Sidhi Enclave - 1st, Sri Ganganagar, Rajasthan- 335001 do hereby solemnly declare, undertake and state as under :-

That no criminal case is pending against company and its directors neither have convicted in any criminal case in the past. There is no litigation pending against the land and the Project in any Court

Date :- 20TH March 2025

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt. Ltd.

Mukesh Shah
Director

Director



All Subject to Sri Ganganagar Jurisdiction

Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)

Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-335001

Contact: 0154-2465368, 2465569, 9001100000

Date : 20TH March 2025

ECUMBRANCE DETAILS

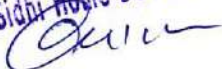
This is to certify that there is no encumbrance on the project land having total land area of **15743** Sq Mtr. situated at **Killa No:- 5/3, 6/3, 15/3, 16/3, 25/3 Square No. 33, Killa No:- 20/1, 21/3, 21/6 Square No. 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar, (Raj.) - 335001**

The Promoter has undertaken and named a project as **"RIDHI SIDHI**

ENCLAVE - 2, Z BLOCK EXTENSION"

Date :- 20TH March 2025

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt. Ltd.

Director

Mukesh Shah
Director



All Subject to Sri Ganganagar Jurisdiction

Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)
Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-335001
Contact: 0154-2465368, 2465569, 9001100000

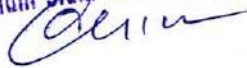
Date : 20TH March 2025

DECLARATION

No action, suit or proceeding, litigation before any arbitrator or any governmental authority shall have been commenced, and no action, suit or proceeding, litigation and investigation by any governmental shall have been pending against the project "**RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION**" or authorized signatory/ Proprietor/ Promoter of the project.

Date :- 20TH March 2025

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt. Ltd.


Director

Mukesh Shah
Director



All Subject to Sri Ganganagar Jurisdiction

Ridhi Sidhi Home Developers Private Limited

Head Office: Shop No. 25, JLN Marg, Lal Bahadur Nagar, Jaipur-302015 (Raj.)
Corporate Office: Ridhi Sidhi Enclave, Hanumangarh State Highway, Sri Ganganagar (Raj.)-335001
Contact: 0154-2465368, 2465569, 9001100000

Date : 20TH March 2025

DECLARATION FOR CONSULTANTS

In reference to the project **"RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"** situated at **Killa No :- 5/3, 6/3, 15/3, 16/3, 25/3 Square No. 33, Killa No:- 20/1, 21/3, 21/6 Square No. 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar. (Raj.) - 335001**

I, Mukesh Shah, *director of Ridhi Sidhi Home Developers Pvt. Ltd.-*
Promoter of the Project - **"RIDHI SIDHI ENCLAVE - 2, Z BLOCK EXTENSION"** aged 52 years R/o RS-08, Ridhi Sidhi Enclave - 1st, Sri Ganganagar, Rajasthan- 335001 do hereby solemnly declare, undertake and state that we have not appointed any Real Estate Agent, Contractors, HVAC Consultants and Plumbing Consultants till date. As soon as we will appoint, the same will be informed to RERA Authority before completion of the Project.

We have appointed the following professional consultants :

1. Architect - Parshu Ram Pandit
2. Chartered Accountant - Gourav Aggarwal
3. Engineer - Manoj Kumar Goyal

Date :- 20TH March 2025

For Ridhi Sidhi Home Developers Pvt. Ltd.

For Ridhi Sidhi Home Developers Pvt. Ltd.


Mukesh Shah
Director

FORM-A

[seerule3(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 setup at **Killa No:- 5/3, 6/3, 15/3, 16/3, 25/3, Square No. 33, Killa No:- 20/1, 21/3, 21/6 Square No. 34 Chak 4 M L At Teh. & Dist. Sri Ganganagar, (Raj.) - 335001**

The requisite particulars are as under :-

- (i) Status of the applicant, whether individual/ company/ proprietorship firm/ society/ trust/ limited liability partnership / competent authority: **Company**
- (ii) *(In case of individual)*
- (a) Name:
 - (b) Father's Name :
 - (c) Occupation :
 - (d) Permanent address:
 - (e) Photograph:
 - (f) Contact details (Phone No , e-mail, Fax No.) :

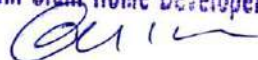
(In case of firm/ society/ trust/ company/ limited liability partnership/ competent authority etc.)

(a) Name: Ridhi Sidhi Home Developers Private Limited

(b) Address: SHOP NO. 25 LAL BAHADUR NAGAR, JLN MARG JAIPUR RJ 302015 IN

(c) Copy of registration certificate as firm / society / trust / company / limited liability partnership/competent authority etc: Uploaded in Promoter Profile

For Ridhi Sidhi Home Developers Pvt.Ltd.



Director



(d) Main objects: To deal in immovable properties such as land, building, etc or to carry on business as an colonizers, developer etc.

(e) Name, photograph and address of chairman/ partner/ director and authorised person etc.: **Mr. Mukesh Shah & Mr. Suresh Shah**
Directors

(iii) PAN Number of the promoter : **AAECB3143J**



(iv) Name and address of the bank or banker with which account in terms of sub-clause(D) of clause (1) of sub – section (2) of section 4 of the Real Estate Regulation and Development Act, 2016 will be maintained HDFC BANK LTD, GAUSHALA ROAD, SRI GANGANAGAR.

(v) Details of project land **Killa No:- 5/3, 6/3, 15/3, 16/3, 25/3 Square No. 33, Killa No:- 20/1, 21/3, 21/6, Square No. 34, Chak 4 M L At Teh. & Dist. Sri Ganganagar, (Raj.) - 335001**

(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.

- A. Ridhi Sidhi Enclave Platinum – Completed*
- B. Ridhi Sidhi Homes - Completed*
- C. Ridhi Sidhi Enclave 4 – On Going*
- D. Ridhi Sidhi Vishnu Enclave 5 – On Going*
- E. Ridhi Sidhi Enclave 7A – On Going*
- F. Ridhi Sidhi Enclave 7B – On Going*
- G. Ridhi Sidhi Enclave 8 – On Going*
- H. Ridhi Sidhi Enclave 1 Sector 5 – On Going*
- I. Ridhi Sidhi City – On Going*
- J. Ridhi Sidhi Enclave – 5 Extension – 2 – On Going*
- K. Ridhi Sidhi Enclave – 7 Sector – 2 J K Block – On Going*
- L. Ridhi Sidhi Enclave – 7 Sector – 2 G Block – On Going*

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

For Ridhi Sidhi Home Developers Pvt.Ltd.


Director

(viii) Registration fee for an amount of Rs. 1,57,430 /- paid through online payment
PRN No. : 89293220250419173033 dated : 19-04-2025
(give details of online payment such as transaction number, date etc.):

(ix) Any other information the applicant may like to furnish. **NA**

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

- (i) authenticated copy of the PAN card of the promoter: **Uploaded in Promoter Profile.**
- (ii) audited balance sheet of the promoter for the preceding financial year: **Attached**
- (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: **Uploaded in Legal Title Tab**
- (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: **Declaration Uploaded**
- (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: **NA**
- (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: **NA**
- (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: **Uploaded in Layout Approval Tab**
- (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 : **Affidavit Uploaded in DEVELOPMENT WORK FOR WHOLE PROJECT**
- (ix) drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **NA**
- (x) 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: **Uploaded in Location with**

For Ridhi Sidhi Home Developers Pvt.Ltd.


Director

Demarcation Tab

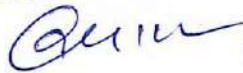
- (xi) proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Uploaded in Form G Tab**
- (xii) the number, type and the carpet area of apartments for sale in the project along with the area of the exclusive balcony or verandah areas and the exclusive open terrace areas with the apartment, if any: **Uploaded in Plot Details Tab**
- (xiii) the number and areas of garage for sale in the project: **NA**
- (xiv) 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**
- (xv) the names and addresses of his real estate agents, if any, for the proposed project: **NA**
- (xvi) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: **Mentioned in Consultants tab**
- (xvii) a declaration in Form-B : **Uploaded**

(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 there under, namely:- **NA**
- 4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

Date :- 20TH March 2025

For **Ridhi Sidhi Home Developers Pvt. Ltd.**
For **Ridhi Sidhi Home Developers Pvt. Ltd.**

 **Director**

Mukesh Shah
Director

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	AADCR4437N			
Name	RIDHI SIDHI HOME DEVELOPERS PRIVATE LIMITED			
Address	25 , LAL BHADHUR NAGAR,JLN MARG , JAIPUR,JAIPUR , 27-Rajasthan, 91-INDIA, 302015			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	614164361171024	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	2,55,80,060	
	Book Profit under MAT, where applicable	3	2,44,58,591	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	40,84,202	
	Interest and Fee Payable	6	1,32,921	
	Total tax, interest and Fee payable	7	42,17,123	
	Taxes Paid	8	42,17,120	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return electronically transmitted on <u>17-Oct-2024 17:40:35</u> from IP address <u>49.36.237.107</u> and verified by <u>Mukesh kumar SHAH</u> having PAN <u>AFGPS8710J</u> on <u>17-Oct-2024</u> using paper ITR-Verification Form /Electronic Verification Code _____generated through mode _____				
System Generated Barcode/QR Code	 AADCR4437N06614164361171024c79e8c567535523a75d36ba3df0510f7d24b79ae			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Name of Assessee	RIDHI SIDHI HOME DEVELOPERS PRIVATE LIMITED		
Address	25,LAL BHADHUR NAGAR,JLN MARG,JAIPUR,JAIPUR,RAJASTHAN,302015		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	ACIT CIR, SRIGNGR 11 (2)	Year Ended	31.3.2024
PAN	AADCR4437N	Incorporation Date	19/05/2006
Residential Status	Resident		
Particular of Business	Property Developers		
Nature of Business	REAL ESTATE AND RENTING SERVICES-Other real estate/renting services n.e.c(07005) ,Trade Name:RIDHI SIDHI HOME DEVELOPERS CONSTRUCTION-Building completion(06004) ,Trade Name:RIDHI SIDHI HOMES		
Method of Accounting	Mercantile		
A.O. Code	RJN-C-590-01		
GSTIN No.	08AADCR4437N1ZY		
Filing Status	Original		
Return Filed On	17/10/2024	Acknowledgement No.:	614164361171024
Last Year Return Filed On	18/10/2023	Acknowledgement No.:	421355491181023
Last Year Return Filed u/s	Normal		
Bank Name	AXIS BANK, AXIS BANK,4-B-22,JAWAHAR NAGAR, SRIGANGANAGAR, A/C NO:184010200005753 ,Type: Current ,IFSC: UTIB0000184, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:+919001100000		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)	2,55,80,063
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RIDHI SIDHI HOME DEVELOPERS PVT. LTD

Profit as per Profit and Loss a/c	2,44,58,591
Add:	
Depreciation Debited in P&L A/c	18,13,941
Disallowable under section 37 (Transfer from other information)	10,66,182
Total	2,73,38,714
Less:	
Depreciation as per Chart u/s 32	17,58,651
	17,58,651
	2,55,80,063

Gross Total Income	2,55,80,063
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Total Income	2,55,80,063
Round off u/s 288 A	2,55,80,060

Calculation for Mat	2,44,58,591
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Profit as per part II and III of Schedule VI	1,72,43,383
Add:	
Income Tax u/s 40(a)(ii)	72,29,584
Total	2,44,72,967
Less:	
Deferred Tax Assets	14,376

	14,376
	2,44,58,591
Tax calculated @ 15.0% on Book Profit is Rs. 36,68,789	
Tax Due @ 25% (Turnover for Fin. Year 2021-22 is less than 400 Crore)	63,95,015
Surcharge @7%	4,47,651
	68,42,666
Health & Education Cess (HEC) @ 4.00%	2,73,707
	71,16,373
Mat Credit u/s 115JAA	30,32,171
	40,84,202
Advance Tax	30,00,000
	10,84,202
Interest u/s 234 A/B/C	1,32,921
	12,17,123
Round off u/s 288B	12,17,120
Deposit u/s 140A	12,17,120
Tax Payable	0

Interest Charged (Rs.)

u/s 234B (7 Month)	65,052
u/s 234C	67,869

(0+25,134+31,893+10,842)

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

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

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions	25580063
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	0
Gross Total Income as per Normal provisions	25580063
(ii) Disallowed Deductions under section 115BAA / 115BAB	
No Deduction exists	
(iii) Disallowed Brought Forward Loss related to Above Deductions	
NA	0
3. Gross Total Income (1+2)	25580063
Deduction under Chapter VIA under heading C other than 80JJAA	0
Total Income after Adjustments under section 115BAA/115BAB	25580063

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:11 Oct 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6360014	13/06/2023	17618	UTI Bank T.Nagar	500000
2	6360014	14/09/2023	14477	UTI Bank T.Nagar	500000
3	6360014	13/12/2023	05941	UTI Bank T.Nagar	1000000
4	6360014	12/03/2024	07302	UTI Bank T.Nagar	1000000

5	6360014	27/09/2024	05620	UTI Bank T.Nagar	1217120
	Total				4217120

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	3668789	
b. Surcharge on (a) above	256815	
c. Education cess on (a+b) above	157024	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		4082628
2a. Tax Payable on Total Income	6395015	
b. Surcharge on 2a	447651	
c. Education cess on (2a+2b)	273707	
d. Gross tax liability (2a + 2b + 2c)		7116373
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		3033745

Assessment Year	Brought Forward	Set off	Carried Forward
2020-2021	3032171	3032171	0
Total	3032171	3032171	0

Details of Depreciation RIDHI SIDHI HOME DEVELOPERS PVT. LTD

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 and Fitting including	10%	19618	0	0	19618	0	0	19618	1962	17656
Building	10%	377225	0	0	377225	0	0	377225	37723	339502
Mobile Set	15%	4982	0	0	4982	0	0	4982	747	4235
Motor Cycle	15%	25277	0	0	25277	0	0	25277	3792	21485
Plant and Machinery	15%	85999	0	0	85999	0	0	85999	12900	73099
Tractor	15%	191486	0	0	191486	0	0	191486	28723	162763
Computer	40%	26641	0	0	26641	0	0	26641	10656	15985
Air Conditioner	15%	12750	0	0	12750	0	0	12750	1913	10837
Bi-cycle	15%	522	0	0	522	0	0	522	78	444
Motor Car	15%	11065484	0	0	11065484	0	0	11065484	1659823	9405661
Fax and Printer	15%	2232	0	0	2232	0	0	2232	335	1897
Total		11812216	0	0	11812216	0	0	11812216	1758652	10053564

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	4084202	15.00	612630	500000	112600	3	0
2.	Second (Up to Sep)	4084202	45.00	1837891	1000000	837800	3	25134
3.	Third (Up to Dec)	4084202	75.00	3063152	2000000	1063100	3	31893
4.	Fourth (Up to March)	4084202	100.00	4084202	3000000	1084200	1	10842
	Total							67869

Interest Calculation u/s 234B

Interest u/s 234C : 67869

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2024	1084202	10842	0	0	0	78711	0
2	May-2024	1084202	10842	0	0	0	89553	0
3	June-2024	1084202	10842	0	0	0	100395	0
4	July-2024	1084202	10842	0	0	0	111237	0
5	August-2024	1084202	10842	0	0	0	122079	0
6	September-2024	1084202	10842	0	1217120	132921	0	1084199
7	October-2024	3	0	0	0	0	0	0

NAME OF ASSESSEE : RIDHI SIDHI HOME DEVELOPERS PRIVATE LIMITED A.Y. 2024-2025 PAN :
AADCR4437N Code :RIDHI

Total	65052	0
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Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	AXIS BANK	AXIS BANK,4-B-22,JAWAHAR NAGAR, SRIGANGANAGAR	184010200005753	UTIB0000184	Current(Primary)	Yes	Yes
2	Canara Bank		2142201802271	CNRB0002142	Current	Yes	No
3	State Bank of India		65113619011	SBIN0021249	Current	No	No
4	State Bank of India		37691852513	SBIN0031591	Current	Yes	No
5	State Bank of India		37691852874	SBIN0031591	Other	Yes	No

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	12081384		
2	GST turnover	0		
3	Purchase of immovable property	91010270		
	Business receipts		Trading Account->Sales/ Gross receipts of business	
			227740925	
			227740925	227740925

Signature
(Mukesh kumar SHAH)
For RIDHI SIDHI HOME DEVELOPERS
PRIVATE LIMITED
Date-07.11.2024

CompuTax : RIDHI [RIDHI SIDHI HOME DEVELOPERS PRIVATE LIMITED]

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INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF RIDHI SIDHI HOME DEVELOPERS PVT. LTD.
Report on the Standalone Financial Statements**

Opinion

We have audited the financial statements of RIDHI SIDHI HOME DEVELOPERS PVT. LTD., which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including



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Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements



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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.



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- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
 - v. No dividend has been declared or paid during the year by the company.
 - vi. The company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.



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For Gourav Aggrawal & Associates

Chartered Accountants

(FRN: 016152C)

~~GOURAV~~
GOURAV AGGARWAL

(Membership No.:520036)

UDIN: 24520036BKEQME3697

Date: 26-08-2024

Place: Sri Ganganagar



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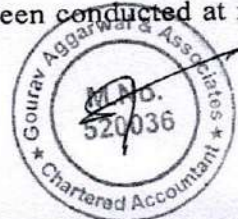
“Annexure A”

Referred to paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report to the members of RIDHI SIDHI HOME DEVELOPERS PVT. LTD. for the year ended on 31.03.2024. We report that:

We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The Company does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company,
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable



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intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no working capital (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (v) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (vi) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vii) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became



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payable.

(b) According to the information and explanations given to us, the particulars of Goods and Service Tax, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, which have not been deposited on account of dispute are as under:

Name of the Statute	Nature of Dues	Forum where dispute is pending	Period to which amount relates	Amount not deposited as at 31/03/2024
Income Tax Act.	Addition of Income U/s 143(3) of Income Tax Act.	CIT APPEAL (JAIPUR)	2022-23	8,17,910.00
Income Tax Act.	Addition of Income U/s 147 of Income Tax Act.	CIT APPEAL (JAIPUR)	2018-19	15,11,840.00
Income Tax Act.	Addition of Income U/s 147 of Income Tax Act.	CIT APPEAL (JAIPUR)	2019-20	7,53,480.00
Income Tax Act.	Penalty Initiated U/s 271 AAB of Income Tax Act.	CIT APPEAL (JAIPUR)	2021-22	3,84,000.00
Income Tax Act.	Penalty Initiated U/s 271 AAC of Income Tax Act.	CIT APPEAL (JAIPUR)	2021-22	49,920.00



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- (ix) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (x) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(f) is not applicable.
- (xi) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.



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- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xii) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xiii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiv) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xvi) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company



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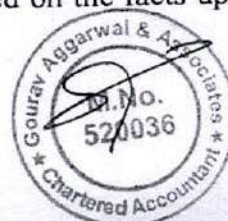
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- (xvii) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xviii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xix) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xx) The Company has fully spent the required amount towards Corporate Social Responsibility ("CSR") and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Act, or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause 3 (xx) of the Order is not applicable for the year.
- (xxi) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date



GOURAV AGGARWAL & ASSOCIATES

Chartered Accountants

H. NO. 400, VINOBA BASTI, SRI GANGANAGAR (RAJ.), PIN-335001

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of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xxii) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxiii) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Gourav Aggarwal & Associates
Chartered Accountants
(FRN: 016152C)

~~GOURAV AGGARWAL~~
(Membership No.:520036)
UDIN: 24520036BKEQME3697
Date: 26-08-2024
Place: Sri Ganganagar



GOURAV AGGARWAL & ASSOCIATES

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"Annexure B"

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE AFORESAID STANDALONE FINANCIAL STATEMENTS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls with reference to the financial statements of RIDHI SIDHI HOME DEVELOPERS PVT. LTD. as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR THE INTERNAL FINANCIAL STATEMENTS

The Company's management and board of directors are responsible for establishing and maintaining internal financial controls based on internal control with reference to the financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to the financial statements.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to the financial statements was established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to the financial statements and their



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operating effectiveness. Our audit of internal financial controls with reference to the financial statements included obtaining an understanding of internal financial controls with reference to the financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to the financial statements.

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

A company's internal financial control with reference to the financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to the financial statements includes those policies and procedures that:-

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorities of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

Because of the inherent limitations of internal financial controls with reference to the financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also,



GOURAV AGGARWAL & ASSOCIATES

Chartered Accountants

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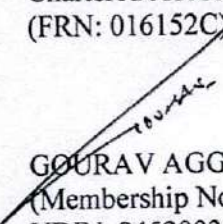
Email: gou.awl1987@gmail.com

projections of any evaluation of the internal financial controls with reference to the financial statements to future periods are subject to the risk that the internal financial control with reference to the financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to the financial statements and such internal financial controls over financial reporting were operating effectively as at March 31 2024 based on the internal financial control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Gourav Aggarwal & Associates
Chartered Accountants
(FRN: 016152C)


GOURAV AGGARWAL
(Membership No.:520036)
UDIN: 24520036BKEQME3697
Date: 26-08-2024
Place: Sri Ganganagar



RIDHI SIDHI HOME DEVELOPERS PVT. LTD**CIN NO:U45201RJ2006PTC022529****BALANCE SHEET AS ON 31ST MARCH, 2024****Amt. In Thousands**

Particulars		Note No.	As at 31/03/2024	As at 31/03/2023
I. EQUITY AND LIABILITIES				
- 1 Shareholders' funds				
(a) Share capital	2		5,306.00	5,306.00
(b) Reserves and surplus	3		3,79,704.97	3,67,407.50
(c) Money received against share warrants			-	-
2 Share application money pending allotment			-	-
3 Non-current liabilities				
(a) Long-term borrowings	4		5,279.47	7,204.96
(b) Deferred tax liabilities (Net)	5		200.49	214.86
(c) Other Long term liabilities			-	-
(d) Long-term provisions			-	-
4 Current liabilities				
(a) Short-term borrowings	6		2,40,187.26	2,31,712.38
(b) Trade payables	7		333.50	5,132.07
(i) Micro enterprises and small enterprises				
(ii) Others				
(c) Other current liabilities	8		38,951.27	38,537.53
(d) Short-term provisions	9		4,217.12	9,169.10
TOTAL			6,74,180.07	6,64,684.40
II. ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment and Intangible assets				
(i) Property, Plant and Equipment	10		18,450.42	20,264.36
(ii) Intangible assets			-	-
(iii) Capital work-in-progress			-	-
(iv) Intangible assets under development			-	-
(b) Non-current investments	11		1,900.00	1,900.00
(c) Deferred tax assets (net)			-	-
(d) Long-term loans and advances			-	-
(e) Other non-current assets			-	-
2 Current assets				
(a) Current investments			-	-
(b) Inventories	12		5,90,185.90	5,97,248.16
(c) Trade receivables	13		195.01	136.30
(d) Cash and cash equivalents	14		39,284.00	28,544.62
(e) Short-term loans and advances	15		-	-
(f) Other current assets	16		24,164.74	16,590.96
TOTAL			6,74,180.07	6,64,684.40

Significant Accounting Policies**AS PER OUR REPORT OF EVEN DATE ANNEXED.****For Gourav Aggarwal & Associates**

Chartered Accountants

FRN : 016152C

(Gourav Aggarwal)

F.C.A

Membership No.:520036

PLACE: SRI GANGANAGAR

UDIN:24520036BKEQME3697

Dated: 26-08-2024

**For Ridhi Sidhi Home Developers Pvt. Ltd.**

[DIRECTOR]
(Mukesh Kumar Shah)
DIN:01306799

[DIRECTOR]
(Suresh Kumar Shah)
DIN:00151070

RIDHI SIDHI HOME DEVELOPERS PVT LTD.

CIN NO:U45201RJ2006PTC022529

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2024

Amt. In Thousands

Particulars	Refer Note No.	For the year ended 31/03/2024	For the year ended 31/03/2023
INCOME			
I. Revenue from operations	17	2,27,740.93	2,20,581.00
II. Other income	18	-	31.83
III. Total Income (I + II)		2,27,740.93	2,20,612.83
IV. EXPENSES			
Cost of materials consumed:		-	-
Purchases of Stock-in-Trade	19	1,48,096.21	2,13,486.06
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	20	7,062.26	(1,02,064.30)
Employee benefits expense	21	7,880.46	6,404.28
Finance costs	22	22,899.52	23,557.14
Depreciation and amortization expense	10	1,813.94	2,453.09
Other expenses	23	15,529.94	21,720.46
Total expenses (IV)		2,03,282.33	1,65,556.73
Profit before exceptional and extraordinary items and tax (III-IV)		24,458.59	55,056.10
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		24,458.59	55,056.10
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		24,458.59	55,056.10
X Tax expense:			
(1) Current tax		7,229.58	9,266.69
(2) Deferred tax		(14.38)	(99.18)
(3) MAT Credit			
Profit (Loss) for the period from continuing operations (VII-VIII)		17,243.38	45,888.59
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit (Loss) for the period (XI + XIV)		17,243.38	45,888.59
XVI Earnings per equity share:			
(1) Basic		0.03	0.09
(2) Diluted		0.03	0.09

AS PER OUR REPORT OF EVEN DATE ANNEXED.

For Gourav Aggarwal & Associates

Chartered Accountants

FRN : 016152C

(Gourav Aggarwal)

F.C.A

Membership No.:520036

PLACE: SRI GANGANAGAR

UDIN:24520036BKEQME3697

Dated: 26-08-2024



For Ridhi Sidhi Home Developers Pvt. Ltd.

[DIRECTOR]
(Mukesh Kumar Shah)
DIN:01306799

[DIRECTOR]
(Suresh Kumar Shah)
DIN:00151070

RIDHI SIDHI HOME DEVELOPERS PVT. LTD
CIN NO:U45201RJ2006PTC022529
Cash Flow Statement for the year ended March 31, 2024

		Amt. In Thousands	
	Particulars	2023-24	2022-23
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit After Tax	17,243.38	45,888.59
	Add:- Provision for Income Tax	7,229.58	9,266.69
	Add/Less:- Deferred tax	(14.38)	(99.18)
	Add: Donation	-	(125.00)
	Less: GST Reserval	(4,349.45)	
	Net Profit Before Tax	20,109.14	54,931.10
	<u>Adjustment for</u>		
	Depreciation/Amortisation	1,813.94	2,453.09
	Interest Expenses	22,891.49	23,550.33
	Interest Income	-	(31.83)
	Operating Profit before Working Capital Changes	44,814.57	80,902.68
	<u>Adjustment for Changes in working capital</u>		
	(Increase) / Decrease in Inventories	7,062.26	(1,02,064.30)
	(Increase) / Decrease in Trade Receivables	(58.71)	149.94
	(Increase) / Decrease in Short Term Loans & Advances	-	3,139.45
	(Increase) / Decrease in Other Current Assets	(12,759.44)	375.00
	Increase / (Decrease) in Short Term Borrowings	8,474.89	65,747.37
	Increase / (Decrease) in Trade Payables	(4,798.57)	4,232.17
	Increase / (Decrease) in current liabilities	413.74	4,886.28
	Cash generated from operations	43,148.74	57,368.58
	Direct taxes paid	(7,592.37)	(5,442.22)
	Cash flow before extraordinary item	35,556.37	51,926.36
	Extraordinary item	-	-
	Net cash from Operating Activities	35,556.37	51,926.36
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest Received	-	31.83
	Purchase of Tangible Assets	-	(1,000.00)
	Sale/Transfer During the year	-	-
		-	(968.17)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Paid	(22,891.49)	(23,550.33)
	Long-term borrowings	(1,925.49)	(1,789.45)
	Net cash from financing activities	(24,816.98)	(25,339.77)
D	Net Increase/(Decrease) in cash and cash equivalent (A+B+C)	10,739.39	25,618.43
E	Cash and Cash equivalent at the beginning of the year	28,544.62	2,926.19
F	Cash and Cash equivalent at the end of the year (D+E)	39,284.00	28,544.62

As per our attached Report of even date
For Gourav Aggarwal & Associates
Chartered Accountants
FRN : 016152C

(Gourav Aggarwal)
F.C.A
Membership No.:520036
PLACE: SRI GANGANAGAR
UDIN:24520036BKEQME3697
Dated:26-08-2024



For and On Behalf of Board
For Ridhi Sidhi Home Developers Pvt. Ltd.

[DIRECTOR]
(Mukesh Kumar Shah)
DIN :01306799

[DIRECTOR]
(Suresh Kumar Shah)
DIN :00151070

RIDHI SIDHI HOME DEVELOPERS PVT. LTD.
SCHEDULES TO BALANCE SHEET AS ON 31ST MARCH, 2024
CIN NO:U45201RJ2006PTC022529

NOTE 2

are Capital	31st March 2024	31st March 2023
	Amount	Amount
Authorised		
10,00,000 Equity Shares of Rs 10/- each	10,000.00	10,000.00
Issued		
5,30,600 Equity Share of Rs.10/- each	5,306.00	5,306.00
Subscribed & Paid up		
5,30,600 Equity Share of Rs.10/- each	5,306.00	5,306.00
Total	5,306.00	5,306.00

NOTE 2 A

Reconciliation of Shares outstanding at the beginning and at the end of the reporting period

Particul	31st March 2024		31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	531	5,306.00	531	5,306.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	531	5,306.00	531	5,306.00

NOTE 2 B

Rights, preferences and restrictions 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. The Dividend proposed by the board of directors is subject to the Approval of the Share Holders in ensuring Annual General Meeting except in case of interim dividend in the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their share holding.

NOTE 2 C

LIST OF SHARE HOLDER MORE THAN 5%

SR NO	Name of Shareholder	31st March 2024		31st March 2023	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Mukesh Shah	15	0.00	15	0.00
2	Suresh Shah	15	0.00	15	0.00
3	Amita Shah	10	0.00	10	0.00
4	Bimla Devi	20	0.00	20	0.00
5	Mukesh Shah HUF	10	0.00	10	0.00
6	Neetu Shah	10	0.00	10	0.00
7	Shiv Prasad Shah & Sons	10	0.00	10	0.00
8	Suresh Shah HUF	10	0.00	10	0.00
9	Sidhi Vinayak Home Township Pvt. Ltd.	4,21,600	79.46	4,21,600	79.46

d) Shares held by promoters at the end of year:

SR NO	Name of Shareholder	31st March 2024		31st March 2023	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Mukesh Shah	15	0.00	15	0.00
2	Suresh Shah	15	0.00	15	0.00
3	Amita Shah	10	0.00	10	0.00
4	Bimla Devi	20	0.00	20	0.00
5	Mukesh Shah HUF	10	0.00	10	0.00
6	Neetu Shah	10	0.00	10	0.00
7	Shiv Prasad Shah & Sons	10	0.00	10	0.00
8	Suresh Shah HUF	10	0.00	10	0.00
9	Sidhi Vinayak Home Township Pvt. Ltd.	422	0.08	422	0.08



RIDHI SIDHI HOME DEVELOPERS PVT. LTD.
SCHEDULES TO BALANCE SHEET AS ON 31ST MARCH, 2024
CIN NO:U45201RJ2006PTC022529

NOTE 3

<u>Reserves & Surplus</u>	31st March 2024	31st March 2023
	Amount	Amount
Security Premium		
Opening Balance	35,500.00	35,500.00
Add : during the year		
	35,500.00	35,500.00
Surplus		
Opening balance	3,31,907.50	2,87,208.83
Net Profit/(Net Loss) For the current year	17,243.38	45,888.59
Less: Income Tax Demand Payment	(0.50)	(1,064.92)
Less: Donation	-	(125.00)
Less: Interest on Income Tax	(595.97)	-
Less: GST Reserval	(4,349.45)	-
Closing Balance	3,44,204.97	3,31,907.50
Total	3,79,704.97	3,67,407.50

NOTE4

S.NO	Long Term Borrowings	31st March 2024	31st March 2023
		Amount	Amount
1	ICICI BANK LOAN	5,279.47	7,204.96
	Secured by hypothecation of Motor Car		
	Total	5,279.47	7,204.96

NOTE 5

<u>Deferred Tax Liabilities</u>	31st March 2024	31st March 2023
	Amount	Amount
Opening Balance	214.86	314.04
Current Year		
Depreciation as per Co. Act	1,813.94	2,453.09
Depreciation as per IT Act	1,758.65	2,071.63
Net	(55.29)	(381.46)
	(14.38)	(99.18)
Deferred Tax Liabilities	200.49	214.86

NOTE 6

<u>Short Term Borrowings</u>	31st March 2024	31st March 2023
	Amount	Amount
LOAN PAYABLE ON DEMAND		
Unsecured Loan From Director		
Mukesh Kumar Shah	1,60,068.83	1,79,210.79
Suresh Kumar Shah	65,559.72	38,690.70
Unsecured Loan From Others		
Harmesh Agritrade Pvt. Ltd	14,558.72	13,810.89
Total	2,40,187.26	2,31,712.38



RIDHI SIDHI HOME DEVELOPERS PVT. LTD.
SCHEDULES TO BALANCE SHEET AS ON 31ST MARCH, 2024
CIN NO:U45201RJ2006PTC022529

NOTE 7

Trade Payables	31st March 2024	31st March 2023
	Amount	Amount
(a) Micro, small and medium enterprises		
(b) Others		
Undisputed (Sundry Creditor)		
Less than 1 years	333.50	5,132.07
Total	333.50	5,132.07

NOTE 8

Other Current Liabilities	31st March 2024	31st March 2023
	Amount	Amount
Duties & Taxes (TDS)	2,356.26	2,395.53
Advance Against Plots	26,256.00	13,320.00
Advance Against Plots(RS-1)	1,734.00	3,284.00
Advance Against Plots(RS-2)	4,135.00	10,915.00
Advance Against Plots(RS-7)	3,220.00	8,620.00
Advance Against Plots(RS-8)	1,250.00	-
Advance Against CM Jan Awas	-	3.00
Total	38,951.27	38,537.53

NOTE 09

Short Term Provisions	31st March 2024	31st March 2023
	Amount	Amount
Provision For Income Tax	7,229.58	9,266.69
Provision For MAT Liability	-	-
Total	7,229.58	9,266.69

NOTE 11

Non Current Investment	31st March 2024	31st March 2023
	Amount	Amount
Investment In shares	1,900.00	1,900.00
Total	1,900.00	1,900.00

NOTE 12

Short loans and advances	31st March 2024	31st March 2023
	Amount	Amount
	-	-
Total	-	-

NOTE 13

Inventories	31st March 2024	31st March 2023
	Amount	Amount
Closing Stock	5,90,185.90	5,97,248.16
Total	5,90,185.90	5,97,248.16



RIDHI SIDHI HOME DEVELOPERS PVT. LTD.
SCHEDULES TO BALANCE SHEET AS ON 31ST MARCH, 2024
CIN NO:U45201RJ2006PTC022529

NOTE 14

Trade Receivables	31st March 2024	31st March 2023
	Amount	Amount
Secured Considered Good		
Un Secured Considered Good	195.01	136.30
Doubtful		
Total	195.01	136.30

NOTE 15

Cash and cash equivalents	31st March 2024	31st March 2023
	Amount	Amount
a. Balances with banks*		
Axis Bank Ltd.	-	1,353.99
Canara Bank	-	194.76
State Bank Of India	-	511.67
State Bank Of India Escrow A/c	-	11.80
State Bank Of India	-	50.41
State Bank Of India OD A/c	-	1.57
State Bank Of India OD A/c	-	245.17
HDFC, CA	-	104.82
HDFC	-	1,650.00
HDFC Rera	-	5,333.47
ICICI - 4305 CA	-	450.61
ICICI - 4307 Rera	-	882.40
HDFC	-	5,845.67
HDFC	-	10,813.86
Bank Balance as List Attached	37,025.85	-
b. Cash on hand*	2,258.16	1,094.42
Total	39,284.00	28,544.62

NOTE 16

Other Current Assets	31st March 2024	31st March 2023
	Amount	Amount
Advance Income Tax	3,000.00	4,500.00
Advance Income Tax(TDS)	-	673.20
Car Insurance Prepaid	32.39	32.39
CGST	233.38	1,907.27
SGST	107.95	1,907.27
IGST	-	876.24
MAT Credit	-	3,012.46
Security Deposits(water Connection For Parks)	3.85	3.85
Income Tax Department (Cash Impounded)	3,678.29	3,678.29
Advance to Suppliers	17,108.89	-
Total	24,164.74	16,590.96



RIDHI SIDHI HOME DEVELOPERS PVT. LTD.

CIN NO:U45201RJ2006PTC022529

NOTE 17

Sales	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
Sale of products	2,27,740.93	2,20,581.00
Total	2,27,740.93	2,20,581.00

NOTE 18

Other Income	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
Interest	-	31.83
Total	-	31.83

Note : 19

Purchases	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
Development Expenses (Work In Progress)	55,448.92	81,197.27
Purchases	92,647.29	1,30,094.16
UIT Exp.	-	2,194.62
Total	1,48,096.21	2,13,486.06

Note : 20

Changes In Inventories	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
Opening Stock	5,97,248.16	4,95,183.86
T/f From Fixed Assets	-	-
Closing Stock	5,90,185.90	5,97,248.16
Total	7,062.26	-1,02,064.30

NOTE 21

Employee Benefits Expense	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
(a) Salaries and incentives:	-	-
Salary to Directors	3,000.00	3,000.00
Salary to Others	4,880.46	3,404.28
Total	7,880.46	6,404.28

NOTE 22

Finance costs	As at 31 March 2024	As at 31 March 2023
	Amount	Amount
Interest expense	22,891.49	23,550.33
Bank Charges	8.03	6.82
Total	22,899.52	23,557.14



RIDHI SIDHI HOME DEVELOPERS PVT. LTD.

CIN NO:U45201RJ2006PTC022529

NOTE : 9 Property, Plant and Equipment and Intangible assets as at 31st March 2024

I. Property, Plant & Equipment

I. Property, Plant & Equipment			Gross Block				Depreciation			Net Block		
Sr. No	Particulars	Rate of Depreciation	As on 01/04/2023	Addition during the year	Deduction/Transfer during the year	As on 31/03/2024	Upto 31/03/2023	For the year	Deduction	Upto 31/03/2024	WDV as on 31.03.2024	WDV as on 31.03.2023
1	Air Conditioner		98.50	-	-	98.50	93.58	-	-	93.58	4.92	4.92
2	Bicycle		6.84	-	-	6.84	6.49	-	-	6.49	0.34	0.34
3	Club House Platinum		5,970.60	-	-	5,970.60	-	-	-	-	5,970.60	5,970.60
7	Club House		2,402.04	-	-	2,402.04	-	-	-	-	2,402.04	2,402.04
8	Computer	45.07%	122.50	-	-	122.50	95.25	12.28	-	107.53	14.97	27.25
9	Fax & Printer		28.20	-	-	28.20	26.79	-	-	26.79	1.41	1.41
10	Furniture & fixure		103.70	-	-	103.70	98.51	-	-	98.51	5.19	5.19
11	Generator	18.10%	459.61	-	-	459.61	403.98	10.07	-	414.05	45.56	55.63
12	Mobile Set		51.15	-	-	51.15	47.83	-	-	47.83	3.32	3.32
13	Motor Car	25.89%	29,537.30	-	-	29,537.30	22,652.66	1,782.43	-	24,435.09	5,102.21	6,884.64
14	Motor Cycle		149.94	-	-	149.94	149.02	-	-	149.02	0.92	0.92
15	Plant & Machinery		440.16	-	-	440.16	418.15	-	-	418.15	22.01	22.01
16	Tractor	31.23%	1,094.46	-	-	1,094.46	1,065.15	9.16	-	1,074.30	20.16	29.32
17	Office Building		555.63	-	-	555.63	-	-	-	-	555.63	555.63
18	Villa RQ-10		693.81	-	-	693.81	-	-	-	-	693.81	693.81
19	Ridhi Sidhi Office		3,607.34	-	-	3,607.34	-	-	-	-	3,607.34	3,607.34
20	Shop No. 25,26,27		1,718.70	-	-	1,718.70	1,718.70	-	-	1,718.70	0.00	0.00
	SUB TOTAL (A)		47,040.46	-	-	47,040.46	26,776.10	1,813.94	-	28,590.04	18,450.42	20,264.36

No Depreciation if remaining useful life is negative or zero

If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2024 less residual value

Depreciation is calculated on Pro-date basis in case asset is purchases/sold during current financial year

If assets is used for any time during the year for double shift, the depreciation will increase 50% for that period and in case of the triple shift the depreciation shall to calculated on the basis of 100% for the period.

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NOTE A
AGEING OF CREDITOR
31.03.2024 (Current Year)

Particulars	Outstanding for following periods from due date of payment			
	MSME	Others	Disputed dues – MSME	Disputed dues - Others
Less than 1 year	-	333.50	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	-	333.50	-	-

31.3.2023 (Previous Year)				
Particulars	Outstanding for following periods from due date of payment			
	MSME	Others	Disputed dues – MSME	Disputed dues - Others
Less than 1 year	-	5,132.07	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	-	5,132.07	-	-



Note :B

31.03.2024 (Current Year)

AGEING OF DEBTORS

Outstanding for following periods from due date of payment

Particulars	Undisputed Trade Receivables (Considered Good)	Undisputed Trade Receivables (Considered Doubtful)	Disputed Trade Receivables (Considered Good)	Disputed Trade Receivables (Doubtful)
Less than 6 Month	195.01	-	-	-
6 Months to 1 years	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years				
Total	195.01	-	-	-

31.3.2023 (Previous Year)

Outstanding for following periods from due date of payment

Particulars	Undisputed Trade Receivables (Considered Good)	Undisputed Trade Receivables (Considered Doubtful)	Disputed Trade Receivables (Considered Good)	Disputed Trade Receivables (Doubtful)
Less than 6 Month	136.30	-	-	-
6 Months to 1 years	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years				
Total	136.30	-	-	-



Ratios

The following are analytical ratios for the year ended March 31, 2024 and March 31, 2023

Particulars	31st March 2024	31st March 2023	Variance
Current Ratio	2.30	2.26	2.07%
Debt - Equity Ratio	0.64	0.64	NA
Debt Service Coverage Ratio	NA	NA	NA
Return on Equity (ROE)	4.48%	12.31%	-63.62%
Inventory Turnover Ratio	0.26	0.19	40.92%
Trade Receivables turnover ratio	NA	NA	NA
Trade Payables turnover ratio	NA	NA	NA
Net Capital Turnover Ratio	61.53%	61.62%	-0.15%
Net Profit Ratio	7.57%	20.80%	-63.60%
Return on Capital Employed (ROCE)	7.51%	12.85%	-41.56%
Returns on Investments (ROI)	0.00%	#DIV/0!	0.00%



NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

Notes attached to and forming part of the Financial Statement as on and for the year ending March 31, 2024:

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.



Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

6. Foreign currency Transactions: -

As Reported by the Management, No Foreign Currency transactions have been entered into by the company.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminutions in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost(FIFO/specific cost/Weighted avg) or net realizable value
2. Scrap : At net realizable value.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.



10. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

11. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

12. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The Company has not received any information from the suppliers regarding their status under the Micro, Small and Medium enterprises development act 2006 and hence the disclosure relating to amount unpaid as at the end of the year together with interest



paid/payable as required under the said act has not been furnished and provision for interest if any on delayed payments is not ascertainable at this stage.

2. The Company has not declared wilful defaulter by any bank or financial institution or any other lender.
3. The Company does not hold any immovable property as on 31 March 2024 the title deeds of which are not held in the name of the company.
4. The company has not revalued its property, Plant and Equipment during the year ended on 31st March 2024.
5. The company has not surrendered or disclosed any income in the proceeding under the Income Tax Act, 1961 during the financial year 2023-24.
6. The company has not traded or invested in the Crypto Currency or Virtual currency during the financial year 2023-24.
7. No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, as at 31 March 2024.
8. The Company does not have any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended 31 March 2024 .
9. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall
 - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever or on behalf of the company (Ultimate Beneficiaries) or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;
10. The company has not granted any loans or advances in the nature of loan to promoters, directors, KMPs or the related parties as defined under the Companies Act, 2013 which are repayable on demand or without specifying any terms or period of repayment.
11. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.



12. Loan and advances are considered good in respect of which company does not hold any security other than the personal guarantee of Persons.

13. No Provisions for Retirement benefits has been made. The impact of the same on Profit & Loss is not determined.

14. Related Party disclosure as identified by the company and relied upon by the auditor.

As per Accounting Standard-18 on "Related Party Disclosures", the transactions entered into with the related parties are disclosed below which were entered in the ordinary course of business:

1) Key Managerial Personnel:

(a) Mukesh Kumar Shah

(b) Suresh Kumar Shah

2) Relatives to Key Managerial Personnel:

(a) Amita Shah

Disclosure of transactions between company and relative parties during the year

Particulars	Companies under the Same Management	Key Managerial Personnel	Relatives of Key Managerial Personnel
Remuneration/Salary	-	30,00,000.00	12,00,000.00
Interest	-	2,15,85,619.00	-
Unsecured Loan Repayment	-	9,33,00,000.00	-
Unsecured Loan Acceptances	-	10,50,00,000.00	-
Sale	-	88,41,000.00	-
Purchases	-	59,30,000.00	-

15. Auditors' Remuneration:

(Amount in `)

Sl. No.	Particulars	For the Year Ended March 31, 2024	For the Year Ended March 31, 2023
a.	Statutory Audit Fees	1,00,000.00	1,00,000.00
b.	Tax Audit Fee	21,000.00	21,000.00
Total		1,21,000.00	1,21,000.00

