

FORM-A

[see rule 3(2)]

**APPLICATION FOR REGISTRATION OF
PROJECT**

To

The Real Estate

Regulatory Authority

Rajasthan, Jaipur

Sir,

We hereby apply for the grant of registration of our project "**Altura IV**" is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan.

The requisite particulars are as under:-

- (i) Status of the applicant, whether individual/company/proprietorship firm/society/trust/limited liability partnership/competent authority:
Partnership firm

(a) Name: **RGB HEIGHTS**

(b) Address: **Plot no 36, Kardhani Enclav, Gokulpura, Kalwar Road, Jaipur- 302012**

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

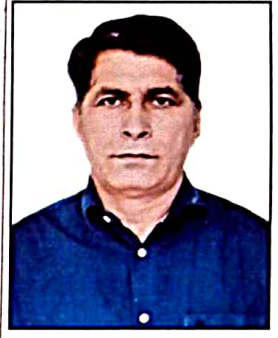
(d) Main objects:

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

Name	Designation	Address	Photograph
Ram Chandra	Partner	Nimbi Khurd, Nagaur, Rajasthan - 341303	

M/s RGB HEIGHTS

Rajla
PARTNER

Suresh Dan	Partner	H No. 6-9-86/1, Shivarampally, K.V, Rangareddy, Telengana - 500052	
Ganesh Ram	Partner	P. No-174, B, Officer Enclave, Kalwar Road, Jhotwara, Jaipur, 302012	

(ii) PAN Number of the promoter: **ABCFR8895D**

(iii) 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:

Name of Account	M/S RGB HEIGHTS ALTURA IV RERA RETENTION ACCOUNT
Bank Name	AU SMALL FINANCE BANK
Account Number	2402244459798465
Branch Name	JHOTWARA, JAIPUR, 302012
IFSC Code	AUBL0002444

(iv) Details of project land **2495 Sq. mtrs:**

(v) 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.

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 PARTNER

Name of Project	Current Status	Any delay in completion	Details of cases pending related to project land	Details of land and payments pending
RGB HEIGHTS	COMPLITED	NO	NO	NO

(vi) Agency to take up external development works- **Local Authority**

Local Authority / Self Development:

(vii) Registration fee for an amount of **Rs.24.950/-** and standard fee of **Rs.66.740 /-** paid through online payment...(give details of online payment such as transaction number, date etc.)

Transaction Id: **RERA-TRANS-263**

Date: **30.01.2025**

(viii) Any other information the applicant may like to furnish.

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

- (i) authenticated copy of the PAN card of the promoter: **Enclosed**
- (ii) audited balance sheet of the promoter for the preceding financial year: **Enclosed**
- (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: **Enclosed**
- (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: **Enclosed**
- (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: **Not Applicable**
- (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

M/s RGB HEIGHTS

Rajla PARTNER

application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Enclosed.**

- (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: **Enclosed**
- (viii) the plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **Enclosed**
- (ix) the location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Enclosed**
- (x) Proforma of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Enclosed**
- (xi) the number, type and the 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: **Enclosed**
- (xii) the number and areas of garage for sale in the project: **Not Applicable**
- (xiii) the number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **Enclosed**
- (xiv) the names and addresses of his real estate agents, if any, for the proposed project: **Not Available**
- (xv) the names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: **Enclosed**
- (xvi) a declaration in Form-B. **Enclosed**

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

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made thereunder, namely :-
Not Applicable

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 PARTNER

- (i)
- (ii)
- (iii).....

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

Yours faithfully,

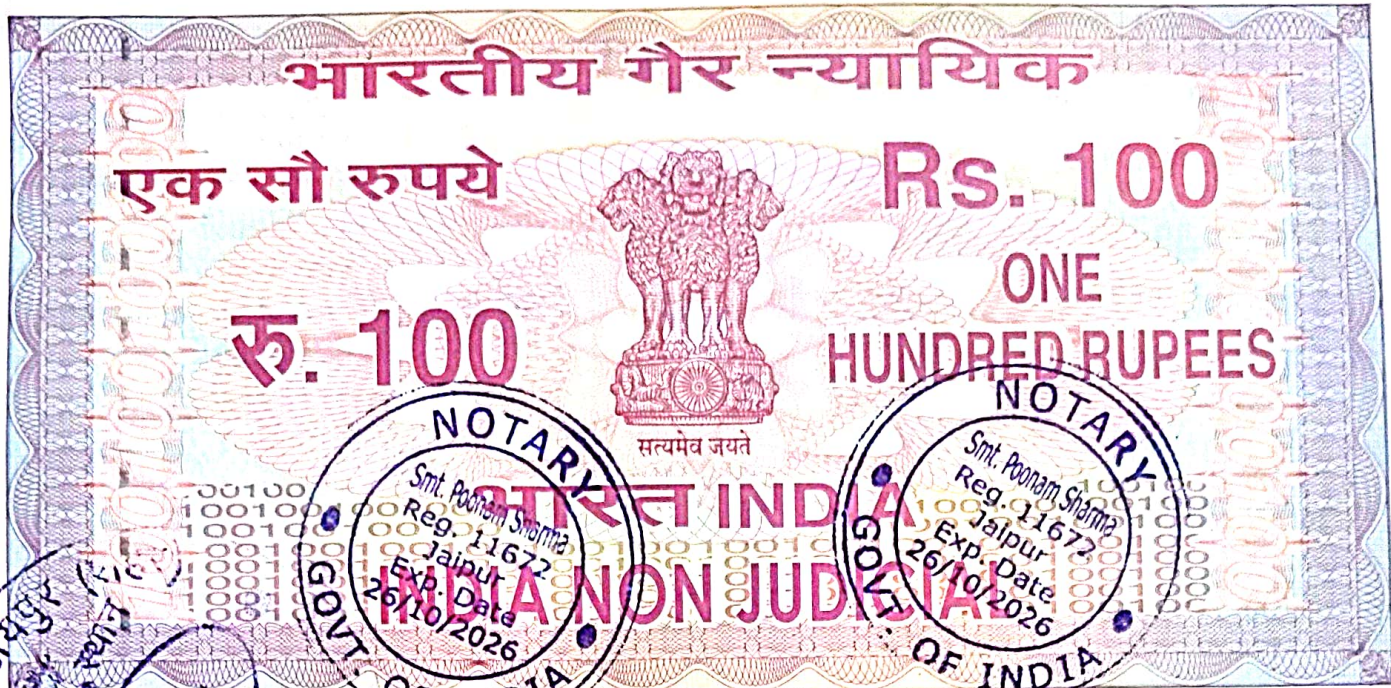
M/s RGB HEIGHTS



**Signature and seal of
the applicant(s)**

Date: 24.01.2025

Place: Jaipur



राजस्थान RAJASTHAN

BX 231670

Affidavit cum declaration

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan – 341303 duly authorised by the promoter of the proposed project do hereby solemnly declare, undertake and state as under:

1. That our Project **Altura IV** is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskon Temple, Tehsil Sanganer Jaipur, Rajasthan is a new project.
2. That we have not accepted any advance payment and booking from the allottees towards the booking of any apartment till the signing of this declaration and even will not take till the time we get the RERA Registration number.
3. That no marketing has been done for this project till date. Marketing of this said project will only be done after obtaining RERA Registration Number.
4. That if any contradiction arises in future **RGB HEIGHTS** will be responsible for the same.

FOR RGB HEIGHTS

M/s RGB HEIGHTS

Rajla

PARTNER

Deponent

Verification

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan – 341303, 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 therefrom.

Verified by me at Jaipur on this 24th day of January, 2025.

ATTESTED

Rajaram Sareen

NOTARY PUBLIC
GOVT OF INDIA JAIPUR

FOR RGB HEIGHTS

M/s RGB HEIGHTS

Rajla

PARTNER

25 JAN 2025

क्रमांक 6718 स्टाम्प विक्रेता दिनांक 25 JAN 2025

स्टाम्प का मूल्य 100/-

क्रेता का नाम : आर.जी.बी. हाईट्स जरिये पार्टनर
रामचन्द्र पुत्र श्री जेठा राम पता:- 36. करधनी
एनक्लेव, गोविन्दपुरा, कालवाड रोड, जयपुर,
राजस्थान-302012

राजस्थान स्टाम्प अधिनियम, 1998 के अन्तर्गत
स्टाम्प राशि पर प्रभारित अधिभार

- | |
|--|
| 1. आधारभूत अवसंरचना सुविधाओं हेतु
(धारा 3-क)- 10% रुपये 10/- |
| 2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु
(धारा 3-ख)- 20% रुपये 20/- |
| कुल योग 30/- |

स्टाम्प खरीदने का उद्देश्य 2199-पू

श्रीकलाल
शकर लाल कुमावत
स्टाम्प विक्रेता ला.न. 13/2019
गोविन्दपुरा, झोटवाड़ा जयपुर

25 JAN 2025

स्टाम्प प्राप्तकर्ता हस्ताक्षर



भारतीय गैर न्यायिक

एक सौ रुपये

Rs. 100

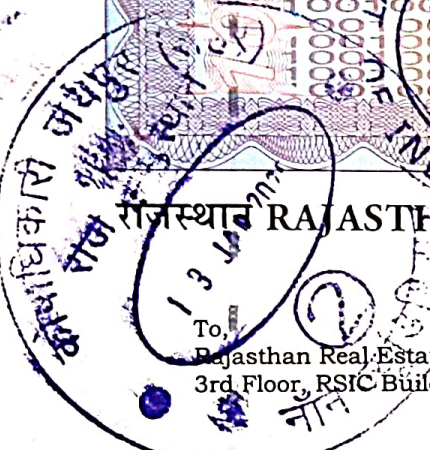
रु. 100

ONE
HUNDRED RUPEES



सत्यमेव जयते

भारत INDIA
NON JUDICIAL



RAJASTHAN

Affidavit for Separate Bank Account

BX 231667

To,
Rajasthan Real Estate Regulatory Authority,
3rd Floor, RSIC Building, Udyog Bhavan, Tilak Marg, C-Scheme, Jaipur-302005 (Raj.)

Sub: Affidavit / Declaration for Separate Bank Account of Project "Altura IV".

1. I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan - 341303 duly authorised by the promoter of the proposed project **Altura IV** is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan do hereby solemnly declare, undertake and state that there is no lien placed by the bank or any other financial institution on the Separate Bank Account No 2402244459798465 opened at Jhotwara, Jaipur Branch of Au Small Finance Bank.

2. We shall comply with the provision of section 4(2)(I)(D) of the Real Estate (Regulations and Development) Act, 2016 and the Rule and Regulations made in that regards and ensure that the project accounts are operated by us in compliance there with and the directions of the Authority in relation to the project accounts, particularly, the Collection Account and Retention Account.

M/s RGB HEIGHTS

PARTNER

Deponent

Verification

The Contents of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me therefrom.

Verified by me at Jaipur on this 24th day of January, 2025.

M/s RGB HEIGHTS

PARTNER

Deponent

ATTESTED

NOTARY PUBLIC

GOVT OF INDIA JAIPUR

25 JAN 2025

क्रमांक 67/6 स्टाम्प विक्रेता दिनांक

स्टाम्प का मूल्य 100/-

25 JAN 2025

क्रेता का नाम : आर.जी.बी. हाईट्स जरिये पार्टनर

रामचन्द्र पुत्र श्री जेठा राम पता:- 36, करधनी

एनक्लेव, गोविन्दपुरा, कालवाड़ रोड, जयपुर,

राजस्थान-302012

राजस्थान स्टाम्प अधिनियम, 1998 के अन्तर्गत
स्टाम्प राशि पर प्रभारित अधिभार

1. आधारभूत अवसंरचना सुविधाओं हेतु

(धारा 3-क)- 10% रुपये 10/-

2. गाय और उसकी नस्ल के संरक्षण और संवर्धन हेतु

(धारा 3-ख)- 20% रुपये 20/-

कुल योग 30/-

स्टाम्प खरीदने का उद्देश्य

शायद-पत्र

श्रीकलाल

शकर लाल कुमरत

स्टाम्प लि.ता.ला.नं. 13/2019

गोविन्दपुरा, कालवाड़ा जयपुर

25 JAN 2025

स्टाम्प प्राप्तकर्ता हस्ताक्षर

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012
Mobile No: 8619105256
Email: rckajla1968@gmail.com

DECLARATION CUM UNDERTAKING

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan - 341303 duly authorized by the promoter **RGB HEIGHTS** regarding our project **Altura IV** is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan, declare that Promoter has obtained LAP for construction of Rs. 5,29,00,000/- from **Shubham Housing Development Finance Company LTD.**

FOR RGB HEIGHTS

M/s RGB HEIGHTS

 PARTNER

Authorized Signatory

Ram Chandra

Date: 24/01/2025

Place: Jaipur

RGB HEIGHTS

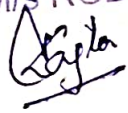
Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012
Mobile No: 8619105256
Email:rckajla1968@gmail.com

DECLARATION CUM UNDERTAKING

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan - 341303 duly authorised by the promoter **RGB HEIGHTS** regarding our project "**Altura IV**" is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan declare that:

1. NOC from Airport Authority of India- Not Applicable
2. NOC from fire Department- We will submit the same either before completion of the project or in due course of time, if received earlier via project profile modification.
3. Environment NOC – Not Applicable

FOR RGB HEIGHTS

M/s RGB HEIGHTS

PARTNER

Authorized Signatory

Ram Chandra

Date: 24/01/2025

Place: Jaipur

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012
Mobile No: 8619105256
Email:rckajla1968@gmail.com

DECLARATION CUM UNDERTAKING

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan - 341303 duly authorised by the promoter **RGB HEIGHTS** regarding our project "**Altura IV**" is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan declare that internal boring has been constructed for water resources.

Water supply permission is not applicable.

FOR RGB HEIGHTS

M/s RGB HEIGHTS

 PARTNER

Authorized Signatory

Ram Chandra

Date: 24/01/2025

Place: Jaipur

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012

Mobile No: 8619105256

Email: rckajla1968@gmail.com

DECLARATION FOR NO CRIMINAL RECORD

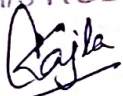
In reference to our Project "**Altura IV**" is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan.

I Ram Chandra S/o Late Shri Jetha Ram, R/o Nimbi Khurd, Nagaur, Rajasthan – 341303 duly authorised by the promoter **RGB HEIGHTS**, declare that no criminal case is pending against me or on any partner or on partnership firm, neither we have been convicted in any criminal case in the Past.

There is no litigation pending against the land and the project in any court.

FOR RGB HEIGHTS

M/s RGB HEIGHTS

 PARTNER

Authorized Signatory

Ram Chandra

Date: 24/01/2025

Place: Jaipur

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012
Mobile No: 8619105256
Email: rckajla1968@gmail.com

AUTHORISATION LETTER

Certified true copy of the authorisation passed by the Partners of **RGB HEIGHTS** held at registered office of Partnership firm on 24.01.2025 at 11:00 am.

Resolved that Mr. Ram Chandra is hereby authorised as signing authority to sign, execute, the documents required in RERA and present on behalf of Partnership firm before the concerned Registrar or Rajasthan Real Estate Regulatory Authority for execution of Agreement for Sale, Conveyance Deed, Sale Deed and all legal Documents, and RERA registration in connection with the Registration of the Project **Altura IV**.

FOR RGB HEIGHTS

M/s RGB HEIGHTS
Ram Chandra PARTNER

Partner

Date: 24.01.2025

FOR RGB HEIGHTS

M/s RGB HEIGHTS
Suresh Dan PARTNER

Partner

Date: 24.01.2025

FOR RGB HEIGHTS

M/s RGB HEIGHTS
Ganesh Ram PARTNER

Partner

Date: 24.01.2025

Acceptance of the Authorised Signatory

I, Ramesh Chandra hereby solemnly accord my acceptance to act as authorised signatory for the acts as mentioned above.

FOR RGB HEIGHTS

M/s RGB HEIGHTS
Ramesh Chandra PARTNER

Signature of Authorised Signatory

Ram Chandra

TO WHOM SO EVER IT MAY CONCERN

This is to certify that the Project Situated at **KHASRA NO. 300/2, AT REVENUE VILLAGE- RAMSINGH PURA URF DHOLAI, TEHSIL- SANAGNER, DIST.- JAIPUR, RAJASTHAN** having Plot Area is 2495.0Sq. M. Open Area of the Project is 1095.69Sq. M. as Described below

Particular	Area in Sq.M
Plot Area	2495.00
Stilt Floor Area Without Projection	1399.32
Open Area	1095.68


KUMAWAT S. KUMAR
ARCHITECT
CA / 2000 / 26100

Ar. Shrawan Kumar Kumawat

Proprietor (Architect)

M/s RGB HEIGHTS


PARTNER

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012
Mobile No: 8619105256
Email:rckajla1968@gmail.com

DECLARATION CUM UNDERTAKING

In reference to our Project "**Altura IV**" is situated at Khasra No. 300/2, Gram Ramsinghpura urf Dholai, Near Iskcon Temple, Tehsil Sanganer Jaipur, Rajasthan.

I/We hereby declare that we have appointed Architect, Chartered Accountant, Structural Engineer and Civil Engineer and provided the requisite details while filing the application of registration of the Project. We have not yet appointed the Real Estate Agents, HVAC Consultants, Plumbing Consultants and other consultants as on date. If we appoint any consultant before completion of the Project, we will inform RERA Authority accordingly.

Details of Appointed Consultants are as under:

1. Architect

Name: Shrawan Kumar Kumawat

Email: spaceedgejpr@gmail.com

Address: B-6, Ganesh Kripa, Moti Marg, Bapu Nagar, Jaipur, 302015

Contact No.: 9314510603

2. Chartered Accountants

Name: CA Praneti Agarwal

Email: pranetiagarwalandco@gmail.com

Address: S-3, second floor, Aastha Square, Yudhisthir Marg, c
scheme, Jaipur, Rajasthan-302001

Contact No.: 8769264728

M/s RGB HEIGHTS

 PARTNER

RGB HEIGHTS

Reg. Office Address- Plot no. 36, Kardhani Enclav, Gokulpura, Kalwar Road,
Jaipur- 302012

Mobile No: 8619105256

Email: rckajla1968@gmail.com

3. Structure Engineer

Name: Lokesh Wadhwa

Email: frameconsultantsjaipur@gmail.com

Address: D- 85, Gautam Math Nirman Nagar, Jaipur

Contact No.: +91 9024160011

4. Engineer

Name: Vipul Agarwal

Email: vipul8599@yahoo.com

Address: F9/440 Keshav Marg, Chitrakoot Scheme, Ajmer Road,
Jaipur

Contact No.: +91 9314610438

FOR RGB HEIGHTS

M/s RGB HEIGHTS


PARTNER

Authorized Signatory

Ram Chandra

Date: 24/01/2025

Place: Jaipur

Acknowledgement Number:556944561011024

Date of filing : 01-Oct-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2024-25
[Where the data of the Return of Income in Form ITR-1(SAHAJ), 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	ABCFR8895D			
Name	RGB HEIGHTS			
Address	P. No- C-63, , Govind Nagar,, Gokulpura,Kalwar Road , Jaipur , 27-Rajasthan, 91-INDIA, 302012			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	556944561011024	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	4,28,010	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	4,28,010	
	Net tax payable	5	1,33,539	
	Interest and Fee Payable	6	14,748	
	Total tax, interest and Fee payable	7	1,48,287	
	Taxes Paid	8	1,48,290	
	(+) 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 01-Oct-2024 15:29:50 from IP address 49.36.238.11 and verified by RAM CHANDRA having PAN AHSPC6960C on 01-Oct-2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode				
System Generated Barcode/QR Code	 ABCFR8895D05556944561011024bec8eba3d6cefc34c56d1377bc635c0c2e3298e5			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

M/s RGB HEIGHTS

 PARTNER

Name of Assessee	RGB HEIGHTS		
Address	P. No- C-63, Govind Nagar, Gokulpura, Kalwar Road, Jaipur, RAJASTHAN, 302012		
Status	Firm	Assessment Year	2024-2025
Ward		Year Ended	31.3.2024
PAN	ABCFR8895D	Partnership Deed	13/03/2021
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building of complete constructions or parts- civil contractors(06002), Trade Name: RGB HEIGHTS		
Filing Status	Original		
Last Year Return Filed On	12/10/2023	Acknowledgement No.:	402560511121023
Bank Name	Fingrowth Co-Op Bank Ltd, Govindam Tower, A/C NO:71900226697 ,Type: Current ,IFSC: HDFC0CTUCBL, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:8619105256		
Tele(Office):	Mob:8619105256		

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.3,46,809)	4,28,015
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Profit as per Profit and Loss a/c	4,28,015
Total	4,28,015

Gross Total Income	4,28,015
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Total Income	4,28,015
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Round off u/s 288 A	4,28,020
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Deduction u/s 10AA, 35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	1,28,406
Health & Education Cess (HEC) @ 4.00%	5,136
	1,33,542
Interest u/s 234 A/B/C	14,748
Fee for default in furnishing return of income u/s 234F	1,000
	1,49,290
Round off u/s 288B	1,49,290
Deposit u/s 140A	1,49,290
Tax Payable	0

Interest Charged (Rs.)

u/s 234B (9 Month)	8,010
u/s 234C	6,738

(600+1,800+3,003+1,335)

Interest calculated upto December, 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

Prepaid taxes (Advance tax and Self assessment tax) 26 AS Import Date: 21 Sep 2024

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0002271	27/09/2024	27498		148290
2					1000

M/s RGB HEIGHTS

 PARTNER

Total

149290

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
Ram Chandra	25.00	25.00	Nil	0	0	0
Raju Ram	25.00	25.00	Nil	0	0	0
Banwari Lal Jat	25.00	25.00	Nil	0	0	0
GANESH RAM	25.00	25.00	Nil	0	0	0
Total			0	0	0	0

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)	133542	15.00	20031	0	20000	3	600
2.	Second (Up to Sep)	133542	45.00	60094	0	60000	3	1800
3.	Third (Up to Dec)	133542	75.00	100157	0	100100	3	3003
4.	Fourth (Up to March)	133542	100.00	133542	0	133500	1	1335
	Total							6738

Interest Calculation u/s 234B

Interest u/s 234C : 6738

S. No.	Month	Principal	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2024	133542	1335	0	0	0	8073	0
2	May-2024	133542	1335	0	0	0	9408	0
3	June-2024	133542	1335	0	0	0	10743	0
4	July-2024	133542	1335	0	0	0	12078	0
5	August-2024	133542	1335	0	0	0	13413	0
6	September-2024	133542	1335	0	148290	14748	0	133542
7	October-2024	0	0	0	0	0	0	0
8	November-2024	0	0	1000	0	0	0	0
9	December-2024	0	0	0	0	0	0	0
	Total		8010	1000				

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Fingrowth Co-Op Bank Ltd	Govindam Tower	71900226697	HDFC0CTUC BL	Current(Prim ary)	Yes	Yes

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	No Record Found	0		

Maximum Allowable Salary to Partners

Profit Before Remuneration

428015

Maximum Allowable Salary to Partners

1. 90% On First 3,00,000 of Book Profit

270000

2. 60% of the rest (128015 x 0.6)

76809

Maximum Allowable Salary to Partners

346809

M/s RGB HEIGHTS

PARTNER

NAME OF ASSESSEE : RGB HEIGHTS A.Y. 2024-2025 PAN : ABCFR8895D Code :R-453

Signature
(Chandra Ram)
For RGB HEIGHTS
Date-19.12.2024

CompuTax : R-453 [RGB HEIGHTS]

M/s RGB HEIGHTS

 PARTNER

FORM 3CD

(This file is Digitally Signed)

Auditor Detail	Signing Person Detail
Auditor's Name :- NITESH KUMAWAT	Signing Person Name :- Raju Ram
Membership No. :- 441485	PAN :- BTGPR1883J
Firm Name :- S R N K & ASSOCIATES	Status :- Partner
FRN No. :- 0031824C	
Status :- PARTNER	

Digitally signed by: NITESH KUMAWAT
Signing Date: 01/10/2024 03:15:35 PM
Serial No.: -1305994211
Issued by: IDSign sub CA for Consumers 2022

M/s RGB HEIGHTS

 PARTNER

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-2024, and the Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-MAR-2024, attached herewith, of
RGB HEIGHTS
P. No- C-63, Govind Nagar, Gokulpura, Kalwar Road, Jaipur
PAN ABCFR8895D Aadhar No
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 P. No- C-63, Govind Nagar, Gokulpura, Jaipur, Kalwar Road and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any

Refer Annexure 1 attached with balance sheet for responsibilities of management and auditor.

(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-2024; and
 - (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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

5. In our opinion and to the best of our information and according to 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	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.
4	Proper stock records are not maintained by the assessee.	As explained to us, it is not possible to maintain stock record
5	Valuation of closing stock is not possible.	Valuation has been taken as certified by partner.
6	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.

For S R N K & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0031824C)

M/s RGB HEIGHTS

 PARTNER

Place : Jaipur
Date : 16/09/2024
UDIN : 24441485BKEQMD6476

Sd/-
(NITESH KUMAWAT)
PARTNER
Membership No: 441485

M/s RGB HEIGHTS
 PARTNER

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	RGB HEIGHTS				
02	Address	P. No- C-63, Govind Nagar, Gokulpura, Kalwar Road, Jaipur				
03	Permanent Account Number (PAN)	ABCFR8895D				
	Aadhar No					
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	No				
	Name of Act	State	Other	Registration No.	Description (optional)	
05	Status	Partnership Firm				
06	Previous year	from 1-APR-2023 to 31-MAR-2024				
07	Assessment year	2024-25				
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(a)-Proviso where aggregate cash receipts and cash payments of business exceeding specified limits				
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 (%)		
			Ram Chandra		25.00		
			Raju Ram		25.00		
			GANESH RAM		25.00		
			Banwari Lal Jat		25.00		
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
			CONSTRUCTION		Building of complete constructions or parts- civil contractors		06002
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register				
			P. No- C-63,, Govind Nagar,, Jaipur, Gokulpura, RAJASTHAN, 302012, INDIA		Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)		

M/s RGB HEIGHTS


PARTNER

c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register			
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No		
	Section	Amount	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	NA		
		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	NA		
		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:	

M/s ROB HEIGHTS

Kajla
PARTNER

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 :-												
	a) Description of asset/block of assets.												NA
	b) Rate of depreciation.												NA
	c) Actual cost or written down value, as the case may be.												NA
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												NA
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												NA
	cc) Adjusted written down value												NA
	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 :-												NA
	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.												NA
	ii) change in rate of exchange of currency, and												NA
	iii) Subsidy or grant or reimbursement, by whatever name called.												NA
	e) Depreciation allowable.												NA
	f) Written down value at the end of the year.												NA
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)]												
	Description						Amount			Remarks if any:			
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
	Name of Fund					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												
	1 expenditure of capital nature;												Nil
	Particulars						Amount in Rs.			Remarks if any:			
	2 expenditure of personal nature;												Nil
	Particulars						Amount in Rs.			Remarks if any:			

M/s RGB HEIGHTS

Rajla
PARTNER

3	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:													
4	Expenditure incurred at clubs being entrance fees and subscriptions		Nil													
	Particulars	Amount in Rs.	Remarks if any:													
5	Expenditure incurred at clubs being cost for club services and facilities used.		Nil													
	Particulars	Amount in Rs.	Remarks if any:													
6	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:													
7	Expenditure by way of any other penalty or fine not covered above		Nil													
	Particulars	Amount in Rs.	Remarks if any:													
8	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:													
9	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:													
b) Amounts inadmissible under section 40(a):-																
i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted: 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:	

M/s RGB HEIGHTS

[Signature]
PARTNER

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	Amount of tax deducted	Amount out of (VI) deposited, if any	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)

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 perquisites 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;

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
Salary	Section 40b	867019		867019		As per partnership deed.

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:		

M/s ROE HEIGHTS

Qajla

PARTNER

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																																			
	<table border="1"> <tr> <th>Nature of Liability</th> <th>Amount</th> <th>Remarks if any:</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Nature of Liability	Amount	Remarks if any:																																	
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																																			
	<table border="1"> <tr> <th>Particulars</th> <th>Amount</th> <th>Remarks if any:</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Particulars	Amount	Remarks if any:																																	
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) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	Nil																																			
23	Particulars of payments made to persons specified under section 40A(2)(b).																																				
	<table border="1"> <tr> <th>Name of Related Party</th> <th>Relation</th> <th>Date</th> <th>Payment made(Amount)</th> <th>Nature of transaction</th> <th>PAN of Related Party</th> <th>Aadhaar no</th> </tr> <tr> <td>Banwari Lal Jat</td> <td>Partner</td> <td></td> <td>216755</td> <td>Remuneration to Partner</td> <td></td> <td></td> </tr> <tr> <td>GANESH RAM</td> <td>Partner</td> <td></td> <td>216755</td> <td>Remuneration to Partner</td> <td></td> <td></td> </tr> <tr> <td>Raju Ram</td> <td>Partner</td> <td></td> <td>216754</td> <td>Remuneration to Partner</td> <td></td> <td></td> </tr> <tr> <td>Ram Chandra</td> <td>Partner</td> <td></td> <td>216755</td> <td>Remuneration to Partner</td> <td></td> <td></td> </tr> </table>	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	Banwari Lal Jat	Partner		216755	Remuneration to Partner			GANESH RAM	Partner		216755	Remuneration to Partner			Raju Ram	Partner		216754	Remuneration to Partner			Ram Chandra	Partner		216755	Remuneration to Partner			
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no																															
Banwari Lal Jat	Partner		216755	Remuneration to Partner																																	
GANESH RAM	Partner		216755	Remuneration to Partner																																	
Raju Ram	Partner		216754	Remuneration to Partner																																	
Ram Chandra	Partner		216755	Remuneration to Partner																																	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil																																			
	<table border="1"> <tr> <th>Section</th> <th>Description</th> <th>Amount</th> <th>Remarks if any:</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Section	Description	Amount	Remarks if any:																																
Section	Description	Amount	Remarks if any:																																		
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil																																			
	<table border="1"> <tr> <th>Name of Party</th> <th>Amount of Income</th> <th>Section</th> <th>Description of transaction</th> <th>Computation if any</th> <th>Remarks if any:</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:																														
Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:																																
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-																																				
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was																																				
	a) paid during the previous year;	Nil																																			
	<table border="1"> <tr> <th>Nature of Liability</th> <th>Amount</th> <th>Remarks if any:</th> <th>Section</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Nature of Liability	Amount	Remarks if any:	Section																																
Nature of Liability	Amount	Remarks if any:	Section																																		
	b) not paid during the previous year;	Nil																																			
	<table border="1"> <tr> <th>Nature of Liability</th> <th>Amount</th> <th>Remarks if any:</th> <th>Section</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Nature of Liability	Amount	Remarks if any:	Section																																
Nature of Liability	Amount	Remarks if any:	Section																																		
	B was incurred in the previous year and was																																				
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil																																			
	<table border="1"> <tr> <th>Nature of Liability</th> <th>Amount</th> <th>Remarks if any:</th> <th>Section</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Nature of Liability	Amount	Remarks if any:	Section																																
Nature of Liability	Amount	Remarks if any:	Section																																		
	b) not paid on or before the aforesaid date.	Nil																																			
	<table border="1"> <tr> <th>Nature of Liability</th> <th>Amount</th> <th>Remarks if any:</th> <th>Section</th> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Nature of Liability	Amount	Remarks if any:	Section																																
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																																			

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Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:													
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.	No															
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	NA															
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
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 required to be 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															

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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			Nil					
		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	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.
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
		Name of the person from whom specified sum is received	Address 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	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft		
		ADITYA SIDANI	COLONY SODANI MEDICAL STORE SADAR BAZAR, GULAB PURA, BHILWARA, 311021	BRJPS8992L		2450000	Cheque	Account payee cheque		
		ANJALI SINGH	JAIPUR			2450000	Cheque	Account payee cheque		
		AVINSH TIWARI	JAIPUR			2450000	Cheque	Account payee cheque		
		BHANUPRATAP YADAV	355-B-10-B, COLONY TRIVENI NAGAR, GOPA LPURA BY PASS ROAD, JAIPUR, 302018			2450000	Cheque	Account payee cheque		

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BHARTI DEVI	21,MAIN MARKET,SHAH PURA,JAIPUR, 303103			2450000	Cheque	Account payee cheque
BRAHM DUTT MUTHA	JAIPUR			2450000	Cheque	Account payee cheque
GANRAJ CHUNDAWAT	JAIPUR			2450001	Cheque	Account payee cheque
GARIMA SHRINGI	JAIPUR			2500000	Cheque	Account payee cheque
HARSHA AND RAHUL BHATI	JAIPUR			2450000	Cheque	Account payee cheque
JITENDRA KUMAR JANGIR	JAIPUR			2500000	Cheque	Account payee cheque
KRATIKA VERMA	JAIPUR			2450000	Cheque	Account payee cheque
RITIK RAJ SINGH	JAIPUR			2450000	Cheque	Account payee cheque
YOGESH KUMAR	E-62/1,COLONY STAP,AADITYA PURAM,CHITT ORGARH,3126 22	AAOPU1987A		2450000	Cheque	Account payee cheque

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	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	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	
		VIJAY LAXMI BUILDERS	JAIPUR		100000	3500000	Cheque	Account payee cheque	
		Shri Ram Builders and Developers	Jaipur		540000	540000	Cheque	Account payee cheque	

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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:					No			

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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)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details										
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				Remarks if any:	
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:										
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				
As explained to us, it is not possible to maintain stock record										
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.	
NA										
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.			
NA										
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.			
NA										
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										
Amount Received(in Rs)		Date of receipt			Remarks if any:					

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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		31950001		73366002	
	Gross profit/turnover	1377751	31950001	4.31	6735816	73366002 9.18
	Net profit/turnover	428014	31950001	1.34	814038	73366002 1.11
	Stock-in-trade/turnover	0	31950001	0	0	73366002 0
	Material consumed/finished goods produced	0	0	0	0	0 0

		goods produced							
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/transactions which are required to be reported	if not, please furnish the list of details/transactions 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 S R N K & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 0031824C)

M/s RGB HEIGHTS

Arjo
PARTNER

Place :Jaipur

Date : 16/09/2024

UDIN : 24441485BKEQMD6476

Sd/-
(NITESH KUMAWAT)
PARTNER

Membership No: 441485

M/s RGB HEIGHTS

 PARTNER

Balance Sheet as on 31st March 2024

Liabilities	Amount	Assets	Amount
Capital Account	-1,43,27,450.69	Advances recoverable in cash or in kind or for value to be received	1,15,60,000.00
Advance from others	1,99,000.00	Cash at Bank	6,66,810.31
Sundry Creditors Others	2,24,90,440.00	Cash In Hand	1,94,403.00
Bank OD	24.00		
Unsecured Loans From Others	40,54,200.00		
Audit Fees Payable	5,000.00		
Total	1,24,21,213.31	Total	1,24,21,213.31

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S R N K & ASSOCIATES

Chartered Accountants

(Registration No. 0031824C)

Nitesh Kumawat

NITESH KUMAWAT
PARTNER

Membership No.: 441485



Place: Jaipur

Date: 16/09/2024

UDIN : 24441485BKEQMD6476

For RGB HEIGHTS

21/9/24

Raju Ram
Partner

M/s RGB HEIGHTS

Raju
PARTNER

Trading and P&L A/c for the year Ending 31st March 2024

Particulars	Amount	Particulars	Amount
To Stock-in-progress		By Sales of goods	3,19,50,001.00
To Purchases	1,23,54,000.00		
To Construction Expenses	1,75,63,850.00		
To Gross Profit	6,54,400.00		
Total	13,77,751.00		
To Advertisement	3,19,50,001.00	Total	3,19,50,001.00
To Accounting Charges	42,600.00	By Gross Profit	13,77,751.00
To Bank Charges	35,000.00		
To Audit Fee	118.00		
To Balance C/F	5,000.00		
	12,95,033.00		
To Salary to Partners	13,77,751.00		13,77,751.00
To Net Profit	8,67,019.00	By Balance B/F	12,95,033.00
Total	4,28,014.00		
	12,95,033.00	Total	12,95,033.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For S R N K & ASSOCIATES

Chartered Accountants

(Registration No. 0031824C)

Nitesh Kumawat

NITESH KUMAWAT
PARTNER

Membership No.: 441485



Place: Jaipur

Date: 16/09/2024

UDIN : 24441485BKEQMD6476

For RGB HEIGHTS

27-9-24

Raju Ram
Partner

M/s RGB HEIGHTS

Raju Ram

PARTNER

RGB HEIGHTS
P. No- C-63, Govind Nagar, Gokulpura, Jaipur, Kalwar Road

(F.Y. 2023-24)

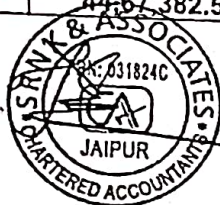
Capital A/c as on 31st March 2024

Particulars	Ram Chandra	Raju Ram	GANESH RAM	Banwari Lal Jat
To Balance B/F	13,96,240.03			7,67,995.67
To Drawings	30,71,142.50	56,21,142.50	80,71,142.50	8,71,142.50
Total	44,67,382.53	56,21,142.50	80,71,142.50	16,39,138.17

Schedule: 1
Dr

Particulars	Ram Chandra	Raju Ram	GANESH RAM	Banwari Lal Jat
By Balance B/F		98,798.22	5,65,023.79	
By Net Profit	1,07,003.50	1,07,003.50	1,07,003.50	1,07,003.50
By Salary to Partners	2,16,755.00	2,16,754.00	2,16,755.00	2,16,755.00
By Capital Account	-	35,12,500.00	-	-
By Balance C/F	41,43,624.03	16,86,086.78	71,82,360.21	13,15,379.67
Total	44,67,382.53	56,21,142.50	80,71,142.50	16,39,138.17

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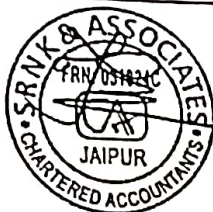
M/s RGB HEIGHTS

[Signature] PARTNER

(F.Y. 2023-24)

RGB HEIGHTS
P. No- C-63, Govind Nagar, Gokulpura, Jaipur, Kalwar Road

Annexure for Cash at Bank	
Particulars	Amount
Au Bank 83464	1,53,431.00
FINGROWTH CO-OP BANK LTD	5,13,379.31
Total	6,66,810.31



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 PARTNER

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

Schedule "2"

1. General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-
Fixed Assets are stated at their written down value.
4. Depreciation :-
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Inventories :-
Inventories are valued at cost (FIFO/Retail Method) or market price whichever is less as certified by partner.
6. 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 assets 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. The amount of borrowing cost capitalized during the year is Nil.
7. Investments :-
Investments are stated at cost.
8. Foreign Exchange Transactions :-
All receivables/payables at the year-end invoiced in foreign currencies in respect of exports/imports made, for which no forward cover has been taken, are accounted for at the appropriate respective year-end exchange rates.
9. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
10. No provision of tax as required by AS-22 Issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
11. Since 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 being given.
12. Amount not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection is Rs. Nil.
13. The carrying amount of Inventories as on 31/03/2024 is Rs. Nil:



M/s RGB HEIGHTS

Rajla
PARTNER

Schedule '1' to '2' Signed for Identification
As per Our Separate Audit Report of Even date attached.

For S R N K & ASSOCIATES
Chartered Accountants

Nitesh Kumat

(NITESH KUMAWAT)
PARTNER

Membership No. 441485

Registration No. 0031824C

Place:- Jaipur

Date: - 16/09/2024



For RGB HEIGHTS

Raju Ram

(Raju Ram)
Partner

M/s RGB HEIGHTS

Raju Ram
PARTNER

Annexure-1

Forming part of Audit Report issued u/s 44AB of Income Tax Act 1961 in Form 3CB

In the matter of : RGB Heights
PAN : ABCFR8895D
Financial Year : 2023-24
Assessment year : 2024-25

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements in accordance with Income Tax Act 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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



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[Signature]

PARTNER

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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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 entity'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 entity to cease to continue as a going concern.

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.

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.

Place : Jaipur
Date : 16/09/2024
UDIN : 24441485BKEQMD6476

For S R N K & ASSOCIATES
Chartered Accountants
(F.R.N.: 031824C)

Nitesh Kumawat

(NITESH KUMAWAT)
PARTNER

Membership No: 441485



M/s RGB HEIGHTS

Rajk
PARTNER