

FORM NO. 3CB

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

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

1. We have examined the Balance Sheet as on 31-MAR-2025, and the Profit and Loss Account for the period beginning from 1-APR-2024 to ending on 31-MAR-2025, attached herewith, of
M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX, PARSHVNATH ENCLAVE EXTN., KUNHADI, KOTA
PAN **AALFP0844Q**

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 PARSHAVNATH COMPLEX, PARSHVNATH ENCLAVE EXTN., KUNHADI, KOTA and 9 Branches

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

(b) Subject to above -

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

(B) In our opinion, proper books of account have been kept by the head office so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view:-

(i) in the case of the Balance Sheet, of the state of the affairs of the assessee as at 31-MAR-2025; and

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

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

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

SN	Qualification Type	Observations/Qualifications
		Nil

For **J N Khandelwal and Co**
Chartered Accountants
(Firm Regn No.: 0004966C)

(**JAI NARAYAN Khandelwal**)
PARTNER
Membership No: 073744



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		M/S PRANATI BUILDCON		
02	Address		PARSHAVNATH COMPLEX, PARSHVNATH ENCLAVE EXTN., KUNHADI, KOTA		
03	Permanent Account Number (PAN)		AALFP0844Q		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AALFP0844Q1ZL	
05	Status		Partnership Firm		
06	Previous year		from 1-APR-2024 to 31-MAR-2025		
07	Assessment year		2025-26		
08	Indicate the relevant clause of section 44AB under which the audit has been conducted		Relevant clause of section 44AB under which the audit has been conducted		
			Clause 44AB(a)- Proviso where cash receipts and cash payments do not exceed the specified percentage of total transactions, but the turnover exceeds the specified limit.		
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 (%)			
			PRADEEP DADHICH		15.00			
			PRADEEP JAIN		18.33			
			PRAKASH CHAND JAIN		15.00			
			RANU DADHICH		18.33			
			CHANDRA KALA JAIN		18.34			
			RAGINI JAIN		15.00			
10	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	Yes					
			Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
			PRADEEP JAIN	01-Apr-2024	Change in profit sharing ratio	20	18.33	CHANGE IN SHARE
			PRAKASH CHAND JAIN	01-Apr-2024	Change in profit sharing ratio	10	15	CHANGE IN SHARE
			RANU DADHICH	01-Apr-2024	Change in profit sharing ratio	20	18.33	CHANGE IN SHARE
			CHANDRA KALA JAIN	01-Apr-2024	Change in profit sharing ratio	22.50	18.34	CHANGE IN SHARE
			RAGINI JAIN	01-Apr-2024	Change in profit sharing ratio	12.50	15	CHANGE IN SHARE
			a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector		Sub Sector	Code
REAL ESTATE AND RENTING SERVICES		Developing and sub-dividing real estate into lots			07003			
CONSTRUCTION		Building of complete constructions or parts- civil contractors			06002			



REAL ESTATE AND RENTING SERVICES				Purchase, sale and letting of leased buildings(residential and non-residential)		07001	
b) If there is any change in the nature of business or profession, the particulars of such change.				No			
Business		Sector		Sub Sector		Code	
						Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register		
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)			PARSHAVNATH COMPLEX, PARSHVNATH ENCLAVE EXTN., KOTA, KUNHADI, RAJASTHAN, 324008, INDIA		
	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, 44BBC, Chapter XII-G, First Schedule or any other relevant section.)				No		
	Section		Amount		Remarks if any:		
13	a)	Method of accounting employed in the previous year			Mercantile system		
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No		
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
		Particulars		Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No		
	e)	If answer to (d) above is in the affirmative, give details of such adjustments					
		Particulars		Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:
	f)	Disclosure as per ICDS					
		ICDS		Disclosure			
		ICDS I - Accounting Policies		Substance over form, non-recognition of mark-to-market losses unless specifically required under ICDS, Valuation of Inventories at cost or NRV w.e. is less using FIFO formulae, Revenue Recognition on accrual basis when collection is reasonably certain, Borrowing Cost as revenue expenditure unless otherwise required under ICDS, Provisions are made when liability is reasonably certain, Contingent Liabilities not recognized, Contingent Assets are not recognized unless reasonable certainty arise.			
		ICDS II - Valuation of Inventories		Valuation is at Cost or NRV whichever is lower, using FIFO Formulae for valuation of inventory. The Carrying amount of inventory as on 31-03-2025 was Rs. 380135213 which comprises of Stock - in _ Trade (or Raw Material and Components, Work in Progress, Finished Goods, Stores and Spares, Loose tools and Others whichever is applicable).			
		ICDS III - Construction Contracts		NA			
		ICDS IV - Revenue Recognition		In transactions involving sale of Goods, the amount not recognized as revenue during the previous year due to lack of reasonable certainty of its ultimate collection is NIL. The amount of Revenue from services transaction is Rs.37817797. There is no service transaction which was in progress at the end of the previous year. (or otherwise as applicable)			
		ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD			
		ICDS VI- Changes in Foreign Exchange Rates		NA			
		ICDS VII - Governments Grants		NA			
		ICDS VIII- Securities		NA			
		ICDS IX - Borrowing Costs		Borrowing Costs are determined on accrual basis and treated as revenue expenditure unless otherwise required under the ICDS. When treated as revenue expenditure, the same is charged to P&L account in the year in which it is incurred. The amount of Borrowing Costs capitalized during the year is NIL.			



	ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	Provisions Made are Nil, Contingent Asset recognized are Nil.												
14	a)	Method of valuation of closing stock employed in the previous year.					Raw Material and Finished Goods :- Cost or NRV Whichever is lower							
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No							
		Particulars		Increase in profit (Rs.)		Decrease in profit(Rs.)		Remarks if any:						
15	Give the following particulars of the capital asset converted into stock-in-trade:-					NA								
		Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:								
16	Amounts not credited to the profit and loss account, being, -													
	a)	the items falling within the scope of section 28;				Nil								
		Description		Amount		Remarks if any:								
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil								
		Description		Amount		Remarks if any:								
	c)	escalation claims accepted during the previous year;				Nil								
		Description		Amount		Remarks if any:								
	d)	any other item of income;				Nil								
		Description		Amount		Remarks if any:								
	e)	capital receipt, if any.				Nil								
		Description		Amount		Remarks if any:								
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:					No								
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x) ?	
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-					As Per Annexure "A"								
	a)	Description of asset/block of assets.												
	b)	Rate of depreciation.												
	c)	Actual cost or written down value, as the case may be.												
	ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)												
	cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession												
	cc)	Adjusted written down value												
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-												



	i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
	ii)	change in rate of exchange of currency, and	
	iii)	Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	
19	Amounts admissible under sections		
	Section	Others	Amount debited to P&L
			Amount admissible as per the provisions of the Income-tax Act, 1961
			Remarks if any:
20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]	
		Nil	
		Description	Amount
			Remarks if any:
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	
		Name of fund	Month
		Amount	Actual Date
		Due Date	The actual amount paid

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc		
	i)	expenditure of capital nature;		Nil
		Particulars	Amount in Rs.	Remarks if any:
	ii)	expenditure of personal nature;		Nil
		Particulars	Amount in Rs.	Remarks if any:
	iii)	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil
		Particulars	Amount in Rs.	Remarks if any:
	iv)	Expenditure incurred at clubs being entrance fees and subscriptions		Nil
		Particulars	Amount in Rs.	Remarks if any:
	v)	Expenditure incurred at clubs being cost for club services and facilities used.		Nil
		Particulars	Amount in Rs.	Remarks if any:
	vi)	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)		Nil
		Particulars	Amount in Rs.	Remarks if any:
	vii)	Expenditure by way of any other penalty or fine not covered above		Nil
		Particulars	Amount in Rs.	Remarks if any:
	viii)	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India		Nil
		Particulars	Amount in Rs.	Remarks if any:



ix	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil
Particulars		Amount in Rs.
		Remarks if any:
x	Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf	Nil
Particulars		Amount in Rs.
		Remarks if any:

b) Amounts inadmissible under section 40(a):-

b)

i as payment to non-resident referred to in sub-clause (i)																
A Details of payment on which tax is not deducted: Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	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	Amount of tax deducted	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted: Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	



	ii)	Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year	Nil					
	iii)	Of amount referred to in (ii) above, amount						
	a	paid up to time given under section 15 of the MSMED Act	Nil					
	b	not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year	Nil					
23	Particulars of payments made to persons specified under section 40A(2)(b).							
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no	
	HARSH DADHICH	RELATIVE		55920	INTEREST	FIOPD1921C		
	PRAKASH CHAND JAIN	RELATIVE		1174176	INTEREST	AFYPJ7657R		
	SHAKUNTALA JAIN	RELATIVE		1032689	INTEREST	AFYPJ7655P		
	SUMITRA JAIN	RELATIVE		542145	INTEREST	AFYPJ7731G		
	DWARKA BAI	RELATIVE		585363	INTEREST	AJYPB6660Q		
	SUNITA JAIN	RELATIVE		787313	INTEREST	AFYPJ7659B		
	HARSH DADHICH	RELATIVE		500000	COMMISSION	FIOPD1921C		
	PRADEEP JAIN AND SONS HUF	RELATIVE		363113	INTEREST	AAOHP2304Q		
	PRAKASH CHAND JAIN AND SONS HUF	RELATIVE		309837	INTEREST	AAOHP2303K		
	REKHA JAIN	RELATIVE		38034	INTEREST	AFYPJ7658A		
	PRADEEP DADHICH HUF	RELATIVE		64363	INTEREST	AAKHP2332L		
	PRANATI DADHICH	RELATIVE		997704	INTEREST	IKFPD1191E		
	SUNITA JAIN	RELATIVE		250000	COMMISSION	AFYPJ7659B		
	REKHA JAIN	RELATIVE		250000	COMMISSION	AFYPJ7658A		
	RAGINI JAIN	RELATIVE		240000	RENT	AJWPG2871J		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil				
	Section	Description	Amount	Remarks if any:				
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil				
	Name of Party	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:
26	i	In respect of any sum referred to in section 43B, the liability for which:-						
	A	pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was						
	a)	paid during the previous year;			Nil			
		Nature of Liability	Amount	Remarks if any:		Section		
	b)	not paid during the previous year;			Nil			
		Nature of Liability	Amount	Remarks if any:		Section		
	B	was incurred in the previous year and for clauses other than clause (h) of section 43B was						
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						
		Nature of Liability	Amount	Remarks if any:		Section		
		GST TAX PAYABLE	2659686			Sec 43B(a) -tax , duty,cess,fee etc		
		TDS PAYABLE	819023			Sec 43B(a) -tax , duty,cess,fee etc		
	b)	not paid on or before the aforesaid date.			Nil			
		Nature of Liability	Amount	Remarks if any:		Section		



	ii	State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profits and loss account.										No											
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.										No											
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.										Nil											
		Type		Particulars				Amount				Prior period to which it relates (Year in yyyy-yy format)				Remarks if any:							
28	omitted from AY 2025-26 and onwards																						
29	omitted from AY 2025-26 and onwards																						
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56										NA											
		Nature of Income										Amount				Remarks if any:							
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56										NA											
		Nature of Income										Amount				Remarks if any:							
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]										No												
		Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment					

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?										NA									
		Clause under which of Sub section (1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is 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									



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								
Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)	Please specify	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.
CAREER POINT LIMITED	KOTA	AABCC4963A		10000000	No	10000000	Yes	RTGS		
DWARKA BAI	KOTA	AJYPB6660Q		25556000	No	25556000	Yes	Cheque		Account payee cheque
HARSH DADHICH	KOTA	FIOPD1921C		380000	No	577959	Yes	Cheque		Account payee cheque
JAI BABRI ASSOCIATES	KOTA	AAQFJ2318G		7425000	No	7697693	Yes	RTGS		
MANOJ JAIN	KOTA	AHAPJ2769A		5646000	No	5621000	Yes	Cheque		Account payee cheque
PARTH DADHICH	KOTA	EAXPD2439F		208500	No	208500	Yes	Cheque		Account payee cheque
PARTH JAIN	KOTA	CYDPJ9097D		6300000	No	5980680	Yes	Cheque		Account payee cheque
PRACHI JAIN	KOTA	BILPJ1763P		1000000	No	1000000	Yes	RTGS		
PRADEEP DADHICH HUF	KOTA	AAKHP2332L		5992700	No	5757927	Yes	Cheque		Account payee cheque
PRADEEP JAIN HUF	KOTA	AAOHP2304Q		12706000	No	12267142	Yes	Cheque		Account payee cheque
PRAKASH CHAND JAIN	KOTA	AFYPJ7657R		2677700	No	11666858	Yes	Cheque		Account payee cheque



PRAKASH CHAND JAIN HUF	KOTA	AAOHP2303K		900000	No	2885486	Yes	Cheque		Account payee cheque
PRANATHI DADHICH	KOTA	IKFPD1191E		8533900	No	9431834	Yes	Cheque		Account payee cheque
REKHA JAIN	KOTA	AFYPJ7658A		492300	No	492300	Yes	Cheque		Account payee cheque
SATVIK JAIN	KOTA	BTJPJ9599N		2075000	No	3349238	Yes	Cheque		Account payee cheque
SHAKUNTALA JAIN	KOTA	AFYPJ7655P		297000	No	9366930	Yes	RTGS		
SHEELA JOSHI	KOTA	BFIPJ0800D		1089200	No	1185241	Yes	Cheque		Account payee cheque
SUMITRA JAIN	KOTA	AFYPJ7731G		5235000	No	5537874	Yes	Cheque		Account payee cheque
SUNITA JAIN	KOTA	AFYPJ7659B		15894000	No	10617582	Yes	Cheque		Account payee cheque
VAISHALI JAIN	KOTA	BBRPJ5136K		2628500	No	5436171	Yes	Cheque		Account payee cheque

b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Nil

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	Code of the nature of such amount (as mentioned in field (iv) above)

b) a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

b) b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b) c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Nil

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment



b)	d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil											
Name of the Payee		Address of the Payee		PAN of the Payee		Aadhaar no		Amount of payment									
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:																
Name of the payee		Address of the payee		PAN of the payee		Aadhaar no		Amount of the repayment		Maximum amount outstanding in the account at any time during the Previous Year		Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account		Code of the nature of such amount (as mentioned in field (iv) above)		In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
DWARKA BAI		KOTA		AJYPB6660Q				13500000		25556000		Yes		Cheque		Account payee cheque	
HARSH DADHICH		KOTA		FIOPD1921C				106160		577959		Yes		Cheque		Account payee cheque	
MANOJ JAIN		KOTA		AHAPJ2769A				1375000		5621000		Yes		Cheque		Account payee cheque	
PARTH DADHICH		KOTA		EAXPD2439F				43300		208500		Yes		Cheque		Account payee cheque	
PARTH JAIN		KOTA		CYDPJ9097D				640000		5980680		Yes		Cheque		Account payee cheque	
PRADEEP DADHICH HUF		KOTA		AAKHP2332L				292700		5757927		Yes		Cheque			
PRADEEP JAIN HUF		KOTA		AAOHP2304Q				14945000		12267142		Yes		Cheque		Account payee cheque	
PRAKASH CHAND JAIN		KOTA		AFYPJ7657R				3480000		11666858		Yes		Cheque		Account payee cheque	
REKHA JAIN		KOTA		AFYPJ7658A				235000		492300		Yes		Cheque		Account payee cheque	
SATVIK JAIN		KOTA		BTJPJ9599N				3755000		3349238		Yes		Cheque		Account payee cheque	
SHAKUNTALA JAIN		KOTA		AFYPJ7655P				370000		9366930		Yes		NEFT			
SUMITRA JAIN		KOTA		AFYPJ7731G				3950000		5537874		Yes		Cheque		Account payee cheque	
SUNITA JAIN		KOTA		AFYPJ7659B				5985000		10617582		Yes		Cheque		Account payee cheque	
VAISHALI JAIN		KOTA		BBRPJ5136K				7045000		5436171		Yes		Cheque		Account payee cheque	
HEMANT DADHICH		KOTA		AELPH5603R				796896		796896		Yes		Cheque		Account payee cheque	
RAJ KUMAR JAIN		KOTA		AKBPJ7260N				418632		418632		Yes		Cheque		Account payee cheque	
VISHAL GUPTA AND SONS HUF		KOTA		AADHV8432L				1069180		1042347		Yes		Cheque		Account payee cheque	
SURAJ MAL		KOTA		CSIPM7675R				600000		600000		Yes		Cheque		Account payee cheque	
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)	
								Amount	Order U/S
								date	Remarks
	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).								
	Section					Amount			
	80IBA					758017			

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
		1	2	3	4	5	6	7	8	9	10
		JDHP05037 E	194A	Interest other than Interest on securities	0	8183360	8183360	818336	0	0	0
		JDHP05037 E	194C	Payments to contractors	0	16844721	16844721	238965	0	0	0
		JDHP05037 E	194H	Commission or brokerage	0	2500000	2500000	74000	0	0	0



JDHP05037 E	194-I	Rent	0	240000	240000	24000	0	0	0
JDHP05037 E	194J	Fees for professional or technical services	0	79000	79000	7900	0	0	0
JDHP05037 E	194Q	Payment of Certain Sum for Purchase of Goods	0	2817601	2817601	2818	0	0	0

b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details **Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
JDHP05037E	26Q	31-Oct-2024	26-Oct-2024	Yes	
JDHP05037E	26Q	31-Jan-2025	17-Jan-2025	Yes	
JDHP05037E	26Q	31-May-2025	09-May-2025	Yes	
JDHP05037E	26Q	31-Jul-2024	15-Jul-2024	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

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.
JDHP05037E	65	65	17-Jan-2025

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
NOT MAINTAINED BY THE ASSESSEE						

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.
NOT MAINTAINED BY THE ASSESSEE									

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.
NOT MAINTAINED BY THE ASSESSEE							

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.
NOT MAINTAINED BY THE ASSESSEE							

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

36 B Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2? **NA**

Amount Received(in Rs)	Cost of acquisition of shares bought back	Remarks if any:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. **NA**



38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	No
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No

the auditor

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		301100944			343501528	
	Gross profit/turnover	97569121	301100944	32.40	106604397	343501528	31.03
	Net profit/turnover	80315736	301100944	26.67	93112071	343501528	27.11
	Stock-in-trade/turnover	380135213	301100944	126.25	258401439	343501528	75.23
	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/transaction 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)				Yes	
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
		341237678	285943605	9000	40590988	326543593	14694085

Place :KOTA
Date : 08/10/2025
UDIN : 25073744BMNAXR5340

For J N KHANDELWAL AND CO
Chartered Accountants
(Firm Regn No.: 0004966C)

(JAI NARAYAN KHANDELWAL)
PARTNER

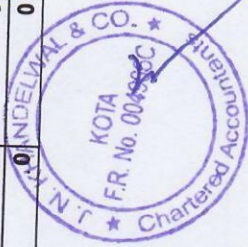
Membership No: 073744



M/S PRANATI BUILDCON
Annexure "A"

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use, including adjustment	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	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
DG SET	15%	2,16,099	0	0	2,16,099	0	0	0	0	0	32,415	1,83,684	0
Furniture and Fitting including electric Fitting	10%	46,219	0	0	46,219	0	0	0	0	0	4,622	41,597	0
ACTIVA	15%	19,867	0	0	19,867	0	0	0	0	0	2,980	16,887	0
Computer	40%	3,128	0	0	3,128	0	0	0	0	0	1,251	1,877	0
Motor Cycle	15%	17,087	0	0	17,087	0	0	0	0	0	2,563	14,524	0
Printer	15%	16,997	0	0	16,997	0	0	0	0	0	2,550	14,447	0
Submercible Pump	15%	7,928	0	0	7,928	0	0	0	0	0	1,189	6,739	0
MOTOR CAR	15%	13,85,699	0	0	13,85,699	0	0	0	0	0	2,07,855	11,77,844	0
Computer	40%	4,314	0	0	4,314	0	0	0	0	0	1,726	2,588	0
CCTV Camera	15%	22,718	0	0	22,718	0	0	0	0	0	3,408	19,310	0
water cooler	15%	15,717	0	0	15,717	0	0	0	0	0	2,358	13,359	0
CAR	15%	21,99,163	0	0	21,99,163	0	0	0	0	0	3,29,874	18,69,289	0
Refrigrator	15%	69,129	0	0	69,129	0	0	0	0	0	10,369	58,760	0
CCTV	15%	99,378	0	0	99,378	0	0	0	0	0	14,907	84,471	0
Computer	40%	86,728	0	0	86,728	0	0	0	0	0	34,691	52,037	0
Furniture	10%	8,370	0	0	8,370	0	0	0	0	0	837	7,533	0
Printer	15%	20,257	0	0	20,257	0	0	0	0	0	3,039	17,218	0
Total		42,38,798	0	0	42,38,798	0	0	0	0	0	6,56,634	35,82,164	0

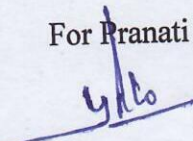


M/S PRANATI BUILDCON

This is to certify that payments relating to any expenditure covered under section 40 A (3) were made by us through account payee cheques drawn on bank or account payee bank draft during the financial year 2024-2025.

It is also certified that no loans or deposits what so ever taken or accepted during the said financial year or repayment thereof were made us otherwise that through account payee cheques drawn on bank or account payee bank draft during the financial year 2024-2025.

For Pranati Buildcon



Partner

For M/s Pranati Buildcon

Partner

Place : Kota
Dated : 08.10.2025

As per our report of even date attached
For J. N. KHANDELWAL & CO.
Chartered Accountants

(J. N. KHANDELWAL)
Partner
M.No. 073744



M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

CONSOLIDATED TRADING A/C FOR THE YEAR ENDING 31.03.2025

PARTICULARS	AMOUNT (Previous Year)	AMOUNT (Current Year)	PARTICULARS	AMOUNT (Previous Year)	AMOUNT (Current Year)
Stock in Hand Opening	243,315,390.49	258,401,439.19	Sales	204,160,072.00	263,283,147.00
Land, Building & Plots Purchase	96,202,447.00	238,900,000.00	Contract Receipts	139,341,455.78	37,817,796.60
Material Purchase Exp.	86,847,258.31	37,389,969.70			
Labour & Wages, Contract Exp.	34,102,960.30	12,253,050.00	Stock in Hand Closing	258,401,439.19	380,135,213.07
Freight & Cartage Expenses	27,386.00	20,592.00	(As Valued Taken and Certified by Partners)		
Diesel & Petro Expenses	638,834.14	1,214,737.29			
Electricity Expenses	2,541,856.00	533,398.00			
Registry Charges	460,000.00	2,100,000.00			
Land Use Conversion Expenses	25,898,570.00	30,875,944.00			
Project Expenses	2,663,172.00	848,715.00			
RERA Expenses	496,000.00	832,000.00			
Site Expenses	15,322.00	3,200.98			
Security Guard Expenses	2,089,374.00	293,990.00			
Gross Profit	106,604,396.73	97,569,120.51			
	601,902,966.97	681,236,156.67		601,902,966.97	681,236,156.67

For M/s Pranati Buildcon

Partner

Place : Kota

Dated : 08.10.2025

As per our report of even date attached
For J. N. KHANDELWAL & CO.
Chartered Accountants

(J. N. KHANDELWAL)
Partner
M.No. 073744



M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

CONSOLIDATED PROFIT & LOSS A/C FOR THE YEAR ENDING 31.03.2025

PARTICULARS	AMOUNT (Previous Year)	AMOUNT (Current Year)	PARTICULARS	AMOUNT (Previous Year)	AMOUNT (Current Year)
Advertisement Expenses	213,590.00	809,138.00	Gross Profit	106,604,396.73	97,569,120.51
Audit Fees	15,000.00	15,000.00			
Bank Charges	16,540.26	23,068.73	Rebate & Discount	35,869.04	101,100.40
Balance Written off	-	2,157,673.00			
Commission Expenses	3,520,000.00	2,500,000.00	Misc Income	-	386,847.00
Consultancy Expenses	244,000.00	86,500.00	Interest on FDR	9,264.00	86,199.00
Depreciation	773,518.00	656,634.00			
Electricity Expenses	21,031.00	129,199.00			
GST Expenses	136,657.40	260.00			
Insurance Expenses	37,415.00	45,301.00			
Interest Expenses	7,246,413.00	9,543,394.00			
Office Expenses	126,181.00	154,200.00			
Office Rent Expenses	240,000.00	240,000.00			
Penalty TDS	275,400.00	-			
Printing & Stationery Expenses	-	30,287.00			
Rebate & Discount	12,689.29	-			
Salary Expenses	510,000.00	1,347,166.00			
Vehicle Expenses	149,024.00	89,710.00			
NET PROFIT					
(Tr. To Partners Capital A/c)	93,112,070.82	80,315,736.18			
	106,649,529.77	98,143,266.91		106,649,529.77	98,143,266.91

For M/s Pranati Buildcon

Partner

Place : Kota

Dated : 08.10.2025

As per our report of even date attached
For J. N. KHANDELWAL & CO.
Chartered Accountants

(J. N. KHANDELWAL)
Partner
M.No. 073744



M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA
CAPITAL ACCOUNT OF SHRI PRADEEP DADHICH AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	85,671,110.00	BY BALANCE B/D	55,681,654.73
TO INCOME TAX	3,080,609.81	BY NET PROFIT	12,047,360.43
		BY SUNDRY CREDITS	35,258,000.00
TO BALANCE C/D	14,235,295.35		
TOTAL	102,987,015.16	TOTAL	102,987,015.16

CAPITAL ACCOUNT OF SHRI PRADEEP JAIN AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	89,428,940.00	BY BALANCE B/D	55,767,090.51
TO INCOME TAX	3,764,505.18	BY NET PROFIT	14,721,874.44
		BY SUNDRY CREDITS	43,855,000.00
TO BALANCE C/D	21,150,519.77		
TOTAL	114,343,964.95	TOTAL	114,343,964.95

CAPITAL ACCOUNT OF SHRI PRAKASH CHAND JAIN AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	52,950,368.00	BY BALANCE B/D	29,080,137.99
TO INCOME TAX	3,080,609.81	BY NET PROFIT	12,047,360.43
		BY SUNDRY CREDITS	41,155,000.00
TO BALANCE C/D	26,251,520.61		
TOTAL	82,282,498.42	TOTAL	82,282,498.42

CAPITAL ACCOUNT OF SMT. CHANDRA KALA JAIN AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	4,275,000.00	BY BALANCE B/D	25,841,330.74
TO INCOME TAX	3,766,558.92	BY NET PROFIT	14,729,906.01
		BY SUNDRY CREDITS	13,513,500.00
TO BALANCE C/D	46,043,177.83		
TOTAL	54,084,736.75	TOTAL	54,084,736.75

CAPITAL ACCOUNT OF SMT. RAGINI JAIN AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	20,105,000.00	BY BALANCE B/D	28,863,304.76
TO INCOME TAX	3,080,609.81	BY NET PROFIT	12,047,360.43
		BY SUNDRY CREDITS	16,730,000.00
TO BALANCE C/D	34,455,055.38		
TOTAL	57,640,665.19	TOTAL	57,640,665.19

CAPITAL ACCOUNT OF SMT. RANU DADHICH AS ON 31.03.2025

SCHEDULE-I

PARTICULAR	AMOUNT	PARTICULAR	AMOUNT
TO SUNDRY DEBITS	34,396,302.84	BY BALANCE B/D	39,989,450.14
TO INCOME TAX	3,764,505.18	BY NET PROFIT	14,721,874.44
		BY SUNDRY CREDITS	33,591,000.00
TO BALANCE C/D	50,141,516.56		
TOTAL	88,302,324.58	TOTAL	88,302,324.58

g/b



M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

SCHEDULE -II : DETAL OF FIXED ASSETS AS ON 31.03.2025

Description of Assets	Rate of Dep.	W.D.V. as on 01.04.24	Addition	Deduction	Depreciation for the year	W.D.V. as on 31.03.25
Activa	15%	19,867.00	-	-	2,980.00	16,887.00
Car	15%	2,199,163.00	-	-	329,874.00	1,869,289.00
CCTV Camera	15%	22,718.00	-	-	3,408.00	19,310.00
Computer	40%	4,314.00	-	-	1,726.00	2,588.00
Refrigrator	15%	69,129.00	-	-	10,369.00	58,760.00
Car	15%	1,385,699.00	-	-	207,855.00	1,177,844.00
Computer	40%	3,128.00	-	-	1,251.00	1,877.00
DG Set	15%	216,099.00	-	-	32,415.00	183,684.00
Furniture & Fixtiures	10%	46,219.00	-	-	4,622.00	41,597.00
Motor Cycle	15%	17,087.00	-	-	2,563.00	14,524.00
Printer	15%	16,997.00	-	-	2,550.00	14,447.00
Submercible Pump	15%	7,928.00	-	-	1,189.00	6,739.00
Water Cooler	15%	15,717.00	-	-	2,358.00	13,359.00
CCTV Camera	15%	99,378.00	-	-	14,907.00	84,471.00
Computer	40%	86,728.00	-	-	34,691.00	52,037.00
Furniture	10%	8,370.00	-	-	837.00	7,533.00
Printer	15%	20,257.00	-	-	3,039.00	17,218.00
TOTAL CURRENT YEAR		4,238,798.00	-	-	656,634.00	3,582,164.00
TOTAL PREVIOUS YEAR		5,506,676.00	156,640.00	651,000.00	773,518.00	4,238,798.00

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As on 31.03.2025

SCHEDULE-C NOTES ON ACCOUNTS

Significant Accounting Policies and Notes on Accounts

(1) Significant Accounting Policies: -

(a) The financial statements are prepared under historical cost convention and the accounting Principles of going concern.

(b) Method of Accounting: The assessee follows mercantile system of accounting.

(c) Inventories comprises property under construction (work-in-progress). Work-in-progress is valued at lower of cost and net realizable value. Cost comprises cost of land (including development rights), materials, services, and other overheads related to projects under construction. Valuation of the Inventory of the Company is taken as Certified by the Partners. No physical verification has been made of inventories as at the year-end.

(d) Purchases are recorded at cost less returns.

(2) Revenue from projects is recognized on the 'Percentage of Completion Method' of accounting as provided in the Guidance Note issued by the ICAI in this regard. Revenue is recognized, in relation to the sold areas only, on the basis of percentage of actual cost incurred thereon including land as against the total estimated cost of the project under execution. The estimates of saleable area and costs are revised periodically by the management. The effect of such changes to estimates is recognized in the period such changes are determined.

(3) Various debit and credit balances including bank balances are subject to confirmation.

(4) There are no prior period items other than those accounted as per the accounting system followed in the regular course. There is no change in the accounting policies as compared to that of earlier years. There are no significant extraordinary items in the final accounts.

(5) The firm follows mercantile system of accounting and books of account are maintained on accrual basis except income tax. Provisions for various expenditures have not been made.

(6) Figures have been regrouped and rearranged wherever seems necessary.

(7) According to the explanations given by the assessee, there are no contingent liabilities and events occurring after the balance sheet date.

(8) Due To Nature & Complexity of Business of Assessee, the assessee has not maintained stock register so it is Not Possible To Provide Quantitative Details

(9) We have been informed by the assessee that based on the information and records available with it, no delayed amount under section 43B(h) or interest payable or paid by the assessee to any entity which is Micro or Small Enterprise under the section 23 of the Micro Small and Medium Enterprise Development Act, 2006, has been debited to the profit and loss account other than the amount reported, if any in the clause. Since there is no facility to identify the registration under MSME and status of payee therefore for the purpose of section 43B(h) of the Act, we have relied on the information provided by the assessee. It is also verified on sample basis from the invoices and documents where the same is required to be stated in terms of OM No. 2(28)/2007-MSME(Pol) dated 26.08.2008 issued by MSME Department.

For Pranati Buildcon


Partner

Place : KOTA
Dated : 08.10.2025

As per our report of even date attached
For J. N. KHANDELWAL & CO.
Chartered Accountants

(J. N. KHANDELWAL)
Partner
M.No. 073744



M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA
LIST OF UNSECURED LOANS AS ON 31.03.2025

PARTICULARS	SCHEDULE-III AMOUNT
Career Point Ltd	10,000,000.00
Dwarka Bai - AJYPB 6660 Q	12,582,827.00
Harsh Dadhich - FIOPD 1921 C	522,127.00
Jai Babari Associates Kota	7,697,693.00
Manoj Jain S/o Prakash Jain (Da Bhai)	4,679,589.00
Parth Dadhich	182,988.00
Parth Jain C/o Pradeep Jain	5,980,680.00
Prachi Jain C/o Kailash Ji Khera	1,000,000.00
Pradeep Dadhich HUF	5,757,927.00
Pradeep Jain and Sons Huf	218,044.00
Prakash Chand Jain and Sons Huf (Jain Sa)	2,885,486.00
Prakash Chand Jain S/o Sohan Lal Jain	9,313,616.00
Pranati Dadhich C/o Hariom Dadhich	9,431,834.00
Rekha Jain Loan A/c	291,531.00
Satvik Jain	1,502,028.00
Shakuntala Jain	9,366,930.00
SHEELA JOSHI	1,185,241.00
Sumitra Jain	2,075,804.00
Sunita Jain AFYPJ	10,617,582.00
Lokesh Dadhich	835,885.00
Sanjay Sharma	377,105.00
	96,504,917.00

LIST OF SUNDRY TRADE CREDITORS AS ON 31.03.2025

PARTICULARS	SCHEDULE-V AMOUNT
Balita Land Khasra No. 201,	
Bhanwari Bai (Balita Land)	3,925,000.00
Devki Bai (Balita)	3,925,000.00
Kamla Bai (Balita)	3,925,000.00
Nathi Bai (Balita Land)	3,925,000.00
Satyanarayan (Balita)	48,605,000.00
Nilay B Block Khasra No. 128	
BHANWAR LAL (B Block)	2,020,000.00
DEVKARAN LODHA (B Block)	1,920,000.00
NAND KISHORE NEW (B Block)	3,020,000.00
OM PRAKASH (B Block)	2,420,000.00
RAJENDRA KUMAR (B Block)	1,820,000.00
SURESH KUMAR NEW (B Block)	4,920,000.00
Sanjay Sharma - Conrt.	483,441.00
Hansraj Katariya	4,000.00
Jyoti Timber	25,935.00
Shree Adinath Silver Refinery Kota	110,389.00
S.R.M. Plywood	6,478.00
Sunder Lal Contractor	1,170,000.00
Top Class Security & Allied Services	26,530.00
	82,251,773.00

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M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

LIST OF ADVANCE AGST SALES AS ON 31.03.2025

PARTICULARS	SCHEDULE-IV AMOUNT
Nilay Shop	
Shop No. 07 Anirudh Gautam (Nilay)	100,000.00
Parshvanath City	
Plot No. 21 Vimal Kumar and Birdhi Chand Meena	50,000.00
Plot No 40 Mahesh Gautam (P.City)	59,531.00
Plot No. 51 Ankit Gohari	50,000.00
Plot No 52 Vandana Panchal (P. City)	50,000.00
Plot No 57 Vishnu Kumar Aheer (P. City)	100,000.00
Plot No. 58 Dhanraj God (P.City)	300,000.00
Plot No 59 Brij Kumar Jha (P.City)	120,000.00
Plot No. 64 Chandrakala (P.Ciity)	700,000.00
Plot No. Mamta Devi C/o Ganesh Nanta	500,000.00
Plot No. A-02, Vijayraj	11,000.00
Plot E-113 Kuldeep Singh Chauhan (City B)	11,000.00
Plot No. 05 Pinki (City B Block)	150,000.00
Plot No. 32 Beena Jain (City B)	100,000.00
Plot No -E -112 Bikku Swami (City B)	11,000.00
Plot No. B-04 Roop Singh (City C Block)	50,000.00
Plot No. B-09 Sourabh Jain (City C)	151,000.00
Plot No B-14 Rajendra Kumar (City C)	25,000.00
Plot No. B-26 Suman Kanwar (City C)	50,000.00
Plot No B-28 Praveen Shankar (City C)	21,000.00
Plot No. B-37 Rajendra Kumar (City C)	25,000.00
Plot No. B-38 Akansha Bhati	500,000.00
Plot No. B-79, B-80 Sita Devi Joshi (C Block)	100,000.00
Plot No B-82 Nidheesh Jain (City C)	100,000.00
Ews P. Apartment Will Be Cancelled	
Form No. 2091 Natthi Devi	216,600.00
Form No. 2832 Raees	75,000.00
Form No. 3122 Sakshi	475,888.00
Form No. 3165 Manu Singh	75,000.00
Form No. 3242 Abhishek Seni	75,000.00
Form No. 3314 Seema Devi	75,000.00
Form No. 3359 Neelam Choudhary	185,000.00
Form No. 3384 Shama	75,000.00
Form No. 3440 Mukesh Rathore	30,000.00
Form No. 3441 Indresh Kumar	75,000.00
Form No. 796 Mohamad Ikbai	30,000.00
Form No. 930 Vinita Mishra	15,000.00
LIG P Apartment Willbe Cancelled	
Form No. 2727 Sharda	555,800.00
Form No. 2997 Ranjeet Goswami	215,000.00
Form No. 3200 Giriraj Saini	215,000.00
Form No. 3360 Vandna Soni	215,000.00
Form No. 615 Pinki	355,800.00
P.Apartment Application (LIG)	
Form No. 2999 Bharti Suman	355,800.00
Form No. 4045 Laxmi Soni	21,000.00
P.Apartment Nanta	
Shop No. K-02 Satnam Singh Goucher (Nanta)	250,000.00
Plot No D-01 Ramcharan Goswami (Nilay D)	50,000.00
Plot No. D-28 Arun Kumar Bakliwal (Nilay D)	550,000.00
Plot No D-39 Ram Gopal Kharol (Nilay D)	50,000.00
Plot No. D-41 Seema Rani Meena (Nilay D)	50,000.00
Plot No. D-42 Badri Meena (Nilay D)	50,000.00
Plot No D-72 Deepak Sharma (Nilay -D)	51,000.00
Parshvnath Buildcon	135,000.00
Plot No. 95 Narenrda Kumar Jain (Nilay)	1,271,186.44
Plot No A-04 BaluLal Meghwal (Nilay)	1,108,474.58
Plot No. A-05 Manish Rathore (Nilay)	1,293,220.34
Plot No. A-49 Dipesh Dutt Sharma (Nilay)	1,067,796.60
Plot No A-55 Mohnish Jaiswal (Nilay)	1,108,474.58
Naveen Maheshwari Courtyard 58	7,500,000.00
Sunita Maheshwari Courtyard 59	7,500,000.00
	28,705,571.54

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M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

LIST OF SUNDRY OTHER CREDITORS AS ON 31.03.2025

PARTICULARS	SCHEDULE-V AMOUNT
Deepti Gupta W/o Vishal Gupta	1,500,000.00
Murli Nuwal C/a	905,253.95
Ombati Bai Meena - Salary	540,000.00
Pinnacle Property Management Service C/o Anil Dadhi	1,100,000.00
Tds on Contract	2,340.00
TDS on Interest	790,587.00
TDS on Purchase Payable	2,818.00
Ritik Dadhich - Salary	570,000.00
GST Tax Payable	2,659,686.00
Parshavnath Buildestate Pvt. Ltd.	41,180.00
Ragini Jain (Office Rent)	216,000.00
Tds on Contract	11,278.00
TDS on Rent	12,000.00
	8,351,142.95

LIST OF SUNDRY TRADE DEBTORS AS ON 31.03.2025

PARTICULARS	SCHEDULE-VI AMOUNT
Parshvnath Courtyard	
House No 74 Rudraksh Construction(Courtyard)	700,000.00
House No. 75 Hemant Chaturvedi (Courtyard)	700,000.00
Harsh Dadhich	3,425,880.00
Pradeep Jain	4,272,000.00
Prakash Chand Jain	2,194,000.00
Plot No. A-01, Yashoda Sharma (City A)	300,000.00
Plot No. A-25, A-26, Bharat Joshi (A Block)	400,000.00
Plot No. 127, Meenakshi Gupta Do Dinesh Gupta	1,000,000.00
Plot No. 46 , Jitendra Singh Bhduriya (City B)	1,700,000.00
Plot No E-101 Pari Ranani (City B)	33,000.00
Plot No. B-20 Mamta (City C)	650,000.00
Plot No. B-51 Kiran Makhija (City C)	1,000,000.00
Ews Dues	
Form No. 1190 Shaheen Due	
Form No. 2333 Mukesh Soni Due	278,400.00
Lig Dues	139,201.00
Form No. 1929 Suman Gurjar Due	
Form No. 2001 Satyanarayan Sharma Due	128,700.00
Form No 2194 Liza Choudhary - Dues	512,550.00
Form No. 2357 Prem Prakash Nagar Due	702,700.00
Form No. 2696 Sudesh Ku. Chawala Due	69,005.50
Form No. 3096 Naresh Kumar Meena Due	232,950.00
Form No. 3243 Balveer Singh Due	771,500.00
Form No. 836 Prem Devi Due	293,200.00
Form No. 907 Phool Chand Due	230,115.00
Form No. 915 Rajdev Singh Due	309,432.00
Form No 936 Mamta Gupta Due	359,200.00
Form No. 967 Abhimanyu Singh Due	180,333.00
Plot No. B-06 Preeti Saxena (Nilay B)	599,200.00
Plot No. B-08 Rajendra Kumar Meghwal (Nilay B)	2,475,000.00
Plot No. C-03 Krishna Impex (Nilay C)	400,000.00
Plot No. D- 14 ROHIT JAIN (Nilay D)	860,000.00
Parshavnath Associates C/o Pradeep Dadh	980,000.00
Plot No. 28,29 Ranu Dadhich C/y	2,320,000.00
PLOT NO. 36,37 CHANDRAKALA JAIN COURTYARD	4,000,000.00
Plot No.69 A Komal Jhala (Courtyard)	4,500,000.00
	1,320,220.00
	38,036,586.50

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M/S PRANATI BUILDCON
PARSHAVNATH COMPLEX', PARSHAVNATH ENCLAVE EXTN., KUNHADI, KOTA

LIST OF LDOAN AND ADVANCES AS ON 31.03.2025

PARTICULARS	SCHEDULE-VII AMOUNT
Nilay C Block Khasra No. 123	
Dhanraj	
Gopal Banjara (Jhakhmund)	200,000.00
Hemraj Gochar (Nanta Land)	950,000.00
Krisna Bai (Nanta Land)	800,000.00
Lekhraj (Nanta Land)	50,000.00
Mamta Arora	50,000.00
Pankaj Kumar (Nanta Land)	20,000.00
Ram Kumar (Nanta Land)	100,000.00
Renu Jain	500,000.00
Sita Bai	50,000.00
Sompura Shilp Sthapatya (Ahmadabad)	100,000.00
Sunita Jain	21,000.00
Vaishali Jain	2,000.00
Suspense	6,963.00
	7,500.00
Pediwala Ceramics (P) Ltd.	
Suspense	7,125.00
	20,759.00
Aashiyana	
Kasta Sales	186,958.00
R.K. Tradelinks	62,251.00
Sheel Young	6,621.00
Aniruddh Gautam Employee	50,000.00
Parth Dadhich - Cont.	180,834.00
	9,879.00
	3,381,890.00

LIST OF BANK BALANCE AS ON 31.03.2025

PARTICULARS	SCHEDULE-VI AMOUNT
STATE BANK OF INDIA -5959 (HO)	
STATE BANK OF INDIA -1652 (BALITA)	20,218.35
STATE BANK OF INDIA -0496 (BALITA)	119,367.99
STATE BANK OF INDIA -2106 (BALITA)	91,778.00
STATE BANK OF INDIA -2735 (CITY-A)	86,616.00
STATE BANK OF INDIA -8138 (CITY-B)	268,457.54
STATE BANK OF INDIA -2033 (CITY-C)	246,854.25
STATE BANK OF INDIA -7291 (CITY-C)	580,900.00
PUNJAB NATIONAL BANK -3055 (NANTA)	191,460.02
STATE BANK OF INDIA -4022 (NANTA)	27,611.40
STATE BANK OF INDIA -9258 (NILAY-B)	11,342.87
STATE BANK OF INDIA -1123 (NILAY-C)	126,375.98
STATE BANK OF INDIA -8780 (NILAY-D)	106,802.27
	10,600.00
	1,888,384.67

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