



जयपुर विकास प्राधिकरण, जयपुर

www.jda.urban.rajasthan.gov.in

क्रमांक:

दिनांक

विज्ञप्ति

आवेदक SH- Royal Resort Pvt.Ltd., डायरेक्टर नरेन्द्र सिंह, 10/344, सैकेंड फ्लोर, सुन्दर विहार, पश्चिम विहार, वेस्ट दिल्ली को एनएच-8, कूकस, कचरावाला, दिल्ली रोड, आमेर, जयपुर में रिसोर्ट/होटल के लिये भूमि आवंटित की जानी विचाराधीन है। इस संबंध में यदि किसी व्यक्ति/कंपनी को कोई आपत्ति/सुझाव हो तो 15 दिवस में प्रस्तुत करें, अन्यथा प्रकरण में नियमानुसार अग्रिम कार्यवाही की जायेगी।

अतिरिक्त आयुक्त (एलपीसी)
जयपुर विकास प्राधिकरण

रामकिशोर व्यास भवन ए इन्दिरा सर्किल ए जवाहर लाल नेहरू मार्ग ए जयपुर.302004

दूरभाष : 91.0141.2570122 हू ईपीबीएक्स : 910141.2569696 एक्सटेंशन हू 87019 हू फैक्स : 91.141.2574555

ई-मेल : { aclpc.jda@rajasthan.gov.in }

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Signature valid

Digitally signed by Rakesh Sharma
Designation: Additional
Commissioner
Date: 2025.07.24 16:35:28 IST
Reason: Approved

RajKaj Ref No.:
16729743

eSign 1.0

कार्यालय की प्रति

Office Copy

जयपुर विकास प्राधिकरण
Jaipur Development Authority
नागरिक सेवा केन्द्र
Citizen Care Center

नागरिक सेवा केन्द्र
पंजीयन क्रमांक
CCC Registration No.
418195

पदनिहित अधिकारी का नाम :

Name of the designated officer: AC (LPC)

प्राप्ति दिनांक :

Receipt Date : 02/04/2025

कार्यालय :

Office AC(LPC)

नियत दिनांक :

Due Date : 11/08/2025

Applicant Details

आवेदक का नाम और पता

Name and address of the applicant

SH. ROYAL QUEST RESORT PVT LTD THR. DIR NARENDRA SING
10/344, 2ND FLOOR, SUNDER VIHAR, PASCHIM VIHAR, WEST DELHI, -,
Mobile No. 9999918009

सेवा का नाम जिसके लिए आवेदन किया गया है

Name of the service for which the application is given Institutional Land Allotment (CCC-14)

अतिरिक्त संलग्न दस्तावेज की सूची / टिप्पणी

List of Additional Documents / Remark

Property Details

Service No.

विकासकर्ता का प्रकार/विकासकर्ता का नाम

Developer Type / Developer Name /

योजना का नाम/योजना की लोकेशन

Scheme Name / Location /

भूखण्ड का प्रकार

Type of Plot

चालान सं.

Challan No.

भूखण्ड संख्या

Plot No.

राशि (रुपयों में)

Fee In Rs.

भूखण्ड का क्षेत्रफल (वर्ग गज)/(वर्ग मीटर)

Plot Area (Sq.Yds.)/(Sq.Mtr.) /

चालान दिनांक

Challan Date

Document(s) enclosed

अतिरिक्त संलग्न दस्तावेज की सूची

List of additional document(s)

PHOTO COPY AND ORG. DD-
000237

दस्तावेजों की संख्या

Total Documents

पृष्ठों की संख्या

No. of Pages 101

नोट:- सम्बन्धित कार्यालय द्वारा की गई टिप्पणी जो कि नागरिक सेवा केन्द्र को राज काज के माध्यम से भेजी जानी है:-

Deputy Commissioner(Citizen Care Center)

उपायुक्त (नागरिक सेवा केन्द्र)

कम्पनियों/ साझेदारी फर्मों/ व्यक्तिगत भूमि आवंटन हेतु

प्रपत्र- ब

प्रार्थना पत्र

DANDE LPE

24/25

1. कम्पनी/ फर्म/ व्यक्ति का नाम	ROYAL QUEST RESORT PVT. LTD.
2. आवेदनकर्ता संगठन/ व्यक्ति (कम्पनी/ फर्म/ व्यक्तिगत) किसी एक को टिक करे)	Royal Quest Resort PVT. LTD. Through Director.
3. आवेदक का नाम (अधिकृत हस्ताक्षरकर्ता)	Narendra Singh.
4. डाक पता, टेलिफोन नं. मोबाइल नं. व मेल आई.डी.	99 999 18009
5. भूमि आवंटन का उद्देश्य	Resort/Hotel.
6. चाहे गये क्षेत्रफल का विवरण (यदि कोई हो तो)	0.64 Hectare.
7. भूमि का क्षेत्रफल (वर्गमीटर में)	6400 sq mt.
8. प्रोजेक्ट रिपोर्ट का सारांश (संस्थान, अनुमानित निवेश, निर्मित होने वाला क्षेत्रफल व समाज को होने वाले लाभों बाबत संक्षिप्त विवरण)	As Attached.
9. संस्थान को राज्य सरकार द्वारा पूर्व में आवंटित भूमि का विवरण।	N A.
10. संलग्न किये जाने वाले दस्तावेज	
(i) रजिस्ट्रेशन प्रमाण पत्र	
(ii) आर्टिकल ऑफ एसोसिएशन/ पार्टनरशिप डीड	As Attached.
(iii) गत तीन वर्षों की ऑडिट रिपोर्ट व बैलेन्स शीट	As Attached.
(iv) संस्थान का भूमि आवंटन के लिए लिया गया प्रस्ताव जिसमें अधिकृत हस्ताक्षरकर्ता जो आवंटन हेतु आवेदन करेगा, उसका उल्लेख हो।	As Attached.
(v) प्रोजेक्ट रिपोर्ट (चाही गई भूमि पर बनने वाले प्रोजेक्ट बाबत मुख्य विवरण)	As Attached.
(vi) रुपये 5000/- (पांच हजार रुपये) का बैंक का डी.डी./ पे-ऑर्डर जो सम्बन्धित शहरी निकाय के सचिव/ अधिशाषी अधिकारी/ मुख्य कार्यकारी अधिकारी के नाम हो।	As Attached.

यह प्रमाणित किया जाता है कि उपरोक्त वर्णित सूचनाएं मेरी जानकारी व विश्वास के अनुसार सत्य हैं व कुछ भी नहीं छुपाया गया है। संस्थान/ कम्पनी/ आवेदनकर्ता आवंटन की शर्तों/ निर्देशों व उप-विधियों आदि की समस्त शर्तों की पूर्णतः पालन करेगा। शर्तों की अवहेलना करने पर आवंटन करने वाला शहरी निकाय (Urban Body) आवंटन निरस्त करने, भवन, भूमि पर बने अन्य निर्माण को कब्जे में लेने हेतु स्वतंत्र रहेगा।

दिनांक : 02/04/2025

स्थान : Jaipur.

For ROYAL QUEST RESORTS PVT LTD
अधिकृत हस्ताक्षरकर्ता
DIRECTOR
नाम व पद

स्व- घोषणा पत्र



मैं/ हम.....पुत्र/ पत्नी/ पुत्री श्री.....

उम्र.....वर्ष, निवासी.....जिला.....

राजस्थान घोषणा करता हूँ/ करती हूँ कि आवेदन पत्र में वर्णित समस्त सूचनाएं तथा आवेदन पत्र के साथ संलग्न समस्त दस्तावेज मेरी निजी जानकारी और विश्वास में सही एवं दुरुस्त है। इसमें कुछ भी छिपाया नहीं गया है। मुझे इस बात का ज्ञान है कि मेरे द्वारा दी गई जानकारी भविष्य में झूठी/ असत्य पाये जाने पर मैं स्वयं जिम्मेदार रहूंगा/ रहूंगी एवं मुझे इसके लिए विधि अनुसार दण्ड का सामान करना पड़ेगा तथा जो भी लाभ मेरे द्वारा प्राप्त किये गये हैं उन्हें पूर्ण रूप से वापिस ले लिया जाएगा।

दिनांक :

स्थान :

Naunil
आवेदक के हस्ताक्षर



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Or Order

अदा करे

या उनके आदेश पर

Rupees

रुपये FIVE THOUSAND ONLY.

₹
*5,000.00

FOR VALUE RECEIVED

ROYAL QUEST RESORTS PRIVATE LIMITED

KOOKAS

KOOKAS - 302028

REF. No. 036233508741

[Signature]
574950

[Signature]
K12075

AUTHORISED SIGNATORIES

Please sign above

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ROYAL QUEST RESORTS

COPY OF THE RESOLUTION PASSED IN THE MEETING OF BOARD OF DIRECTORS OF ROYAL QUEST RESORTS PRIVATE LIMITED, HELD ON 11th MARCH, 2025 AT 10/344 SECOND FLOOR SUNDER VIHAR , NEW DELHI - 110087.

RESOLVED THAT The Company will have to apply to the concerned department of state government for allotment of land for setting up additional villas/rooms (expansion project) at Kh. No. 24 and Kh. No. 22/684, Village Kacherawala, urf Chaukhlyawas, Tehsil Amer, Jaipur.

RESOLVED FURTHER that Mr. Narender Singh, Director of the Company is hereby authorized to file the documents and sign all the necessary documents in this respect, on behalf of the company. They are also authorize to take services of any professional who shall do the liaison work with relevant department.

Certified True Copy

For Royal Quest Resorts Private Limited.

For ROYAL QUEST RESORTS PVT. LTD.

Ashish Chaudhary


DIRECTOR

Director

DIN : 06397707

राजस्थान सरकार
पर्यटन विभाग, जयपुर

दिनांक: 14-8-12

क्रमांक : एफ. 9 (148) होटल/पवि/2012-13/ 11486

आयुक्त,
जयपुर विकास प्राधिकरण,
जयपुर।

विषय : पर्यटन इकाई की स्थापना हेतु भूमि सम्पत्तिवर्तन के लिये प्रोजेक्ट अनुमोदन बाबत।

महोदय,

उपर्युक्त विषयान्तर्गत लेख है कि प्रार्थी श्री कानाराम मीणा पुत्र श्री प्रभातीलाल मीणा, ग्राम कूकरा, तहसील आमर, जिला जयपुर जरिये मुख्यालय-आम श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली द्वारा ग्राम कचेरावाला उर्फ चौखल्यावास तहसील आमर, जिला जयपुर के खसरा नं. 25, 29, 27, 58 की कुल 2.80 हैक्टेयर भूमि पर पर्यटन इकाई यथा रिपोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन करने के लिए प्रोजेक्ट अनुमोदन बाबत इस विभाग को अनुरोध किया है। प्रार्थी ने पर्यटन विभाग को प्रोजेक्ट रिपोर्ट, नक्शा, भूमि के मालिकाना हक आदि की प्रतियां प्रस्तुत करते हुए पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं।

प्रासंगिक संदर्भ में उल्लेखनीय है कि प्रार्थी द्वारा प्रस्तुत किये गये दस्तावेजों/प्रोजेक्ट रिपोर्ट के अवलोकन से स्पष्ट है कि प्रार्थी ने उपरोक्त खसरों पर पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं, जिसमें पर्यटन विभाग को कोई आपत्ति नहीं है, बशर्ते कि उक्त भूमि पर नियमानुसार सम्पत्तिवर्तन के पश्चात प्रस्तावित पर्यटन इकाई ही स्थापित की जाये।

अतः राजस्थान पर्यटन प्रोजेक्ट अनुमोदन गाईडलाईन्स-2009 के तहत प्रस्तावित पर्यटन इकाई यथा रिपोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन के लिये प्रार्थी का प्रोजेक्ट प्रतिवेदन अनुमोदित कर प्रकरण पर पर्यटन इकाई नॉट-2007 के तहत नियमानुसार यथाशीघ्र अग्रिम कार्यवाही करने का अनुरोध है। अपेक्षित कार्यवाही उपरान्त वस्तुस्थिति से इस विभाग को अवगत कराने का कष्ट करें।

भवदीय,

अतिरिक्त निदेशक (विकास)

क्रमांक : एफ. 9 (148) होटल/ पवि/2012-13/
प्रतिलिपि निम्न को सूचनार्थ प्रेषित है :-

दिनांक:

1. सहायक निदेशक, पर्यटक स्वागत केन्द्र, जयपुर।
2. श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली।

पर्यटक अधिकारी (होटल्स)

राजस्थान सरकार
पर्यटन विभाग, जयपुर

क्रमांक : एफ. 9 (148) होटल/पवि/2012-13/

दिनांक:

आयुक्त,
जयपुर विकास प्राधिकरण,
जयपुर।

विषय : पर्यटन इकाई की स्थापना हेतु भूमि सम्पत्तिवर्तन के लिये प्रोजेक्ट अनुमोदन बाबत।

महोदय,

उपर्युक्त विषयान्तर्गत लेख है कि प्रार्थी श्री कानाराम मीणा पुत्र श्री प्रभातीलाल मीणा, ग्राम कूकस, तहसील आमेर, जिला जयपुर जरिये मुख्यारनामा-आम श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली द्वारा ग्राम कचेरावाला उर्फ चौखल्यावास तहसील आमेर, जिला जयपुर के खसरा नं. 25, 29, 27, 58 की कुल 2.80 हैक्टेयर भूमि पर पर्यटन इकाई यथा रिसोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन करने के लिए प्रोजेक्ट अनुमोदन बाबत इस विभाग को अनुरोध किया है। प्रार्थी ने पर्यटन विभाग को प्रोजेक्ट रिपोर्ट, नक्शा, भूमि के मालिकाना हक आदि की प्रतियां प्रस्तुत करते हुए पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं।

प्रासंगिक संदर्भ में उल्लेखनीय है कि प्रार्थी द्वारा प्रस्तुत किये गये दस्तावेजों/प्रोजेक्ट रिपोर्ट के अवलोकन से स्पष्ट है कि प्रार्थी ने उपरोक्त खसरों पर पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं, जिसमें पर्यटन विभाग को कोई आपत्ति नहीं है, बशर्ते कि उक्त भूमि पर नियमानुसार सम्पत्तिवर्तन के पश्चात प्रस्तावित पर्यटन इकाई ही स्थापित की जाये।

अतः राजस्थान पर्यटन प्रोजेक्ट अनुमोदन गाईडलाईन्स-2009 के तहत प्रस्तावित पर्यटन इकाई यथा रिसोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन के लिये प्रार्थी का प्रोजेक्ट प्रतिवेदन अनुमोदित कर प्रकरण पर पर्यटन इकाई नीति-2007 के तहत नियमानुसार यथाशीघ्र अग्रिम कार्यवाही करने का अनुरोध है। अपेक्षित कार्यवाही उपरान्त वस्तुस्थिति से इस विभाग को अवगत कराने का कष्ट करें।

भवदीय,

अतिरिक्त निदेशक (विकास)

क्रमांक : एफ. 9 (148) होटल/ पवि/2012-13/ 11487-88
प्रतिलिपि निम्न को सूचनार्थ प्रेषित है :-

दिनांक: 14-8-12

1. सहायक निदेशक, पर्यटक स्वागत केन्द्र, जयपुर।
2. श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली।

पर्यटक अधिकारी (होटल्स)

COPY OF THE RESOLUTION PASSED IN THE MEETING OF BOARD OF DIRECTORS OF ROYAL QUEST RESORTS PRIVATE LIMITED, HELD ON 11th MARCH, 2025 AT 10/344 SECOND FLOOR SUNDER VIHAR , NEW DELHI - 110087.

RESOLVED THAT The Company will have to apply to the concerned department of state government for allotment of land for setting up additional villas/rooms (expansion project) at Kh. No. 24 and Kh. No. 22/684, Village Kacherawala, urf Chaukhlyawas, Tehsil Amer, Jaipur.

RESOLVED FURTHER that Mr. Narender Singh, Director of the Company is hereby authorized to file the documents and sign all the necessary documents in this respect, on behalf of the company. They are also authorize to take services of any professional who shall do the liaison work with relevant department.

Certified True Copy

For **Royal Quest Resorts Priyate Limited.**
For ROYAL QUEST RESORTS PVT. LTD.

Ashish Chaudhary

Director

DIN : 06397707

DIRECTOR

For ROYAL QUEST RESORTS PVT. LTD.
DIRECTOR

ROYAL QUEST RESORTS PRIVATE LIMITED

COST OF PROJECT

		Rs. in Lacs
Particulars		Total
Land		80.00
Building		200.00
Plant & Machinery		32.00
Furniture and Fixtures		50.00
Preliminary & Pre-operative Exp.		5.00
TOTAL		367.00
<u>MEANS OF FINANCE</u>		
Share Capital		150.00
Internal Accruals		-
Term Loan (From SIDBI)		-
Interest Free Unsecured Loans (From Friends & Relatives)		217.00
TOTAL		367.00



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ROYAL QUEST RESORTS PRIVATE LIMITED

(Rs. In lacs)

DETAIL OF PRELIMINARY & PREOPERATIVE EXPENSES	Total
Preliminary & Capital issue expenses	
A. Preliminary expenses	
Company floatation and other incidental exps	-
etc.)	-
Hotel launching expenses	-
B. Pre-operative expenses	
Esatblishment	-
Rent, Rates & Taxes	-
Travelling Expenses	-
Misc. Exps./Upfront Fees & Legal Exps.	1.50
Interest & commitment charges on borrowings	-
Interest during construction	-
Erection insurance	-
Mortgage expenses	-
Security deposits for electricity etc	3.50
TOTAL	5.00



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ROYAL QUEST RESORTS PRIVATE LIMITED

DETAIL OF LAND

(Rs. in Lacs)

Sr.No.	Particulars	Area (In Sq. Mtrs.)	Rate (Per Sq. Mtrs.)	Amount
1	Plot situated at Kh. No. 24 and Kh. No. 22/684, Village Kacherawala, urfChaukhlyawas, Tehsil Amer, Jaipur	6400	1167	74.71
	Add: Stamp Duty & Registration Charges			4.48
	Add: Land Levelling Charges			0.81
	TOTAL			80.00



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ROYAL QUEST RESORTS PRIVATE LIMITED

DETAIL OF BUILDING				
S. No.	Particulars	Area (in Sq Mtr.)	Rate	Amount (Rs. in Lacs)
	Block 1 (Four Villas)+ (1 villa+1 duplex villa)			
1	Four number of Private Villas each consisting of guest room, living room, toilet, powder room & store increased to total seven.	770.00	20000	154.00
10	Waterproofing	L.S.		5.00
11	Plumbing & drainage works Including WTP /RO, STP works for Water supply, Drainage & Treatment, Rainwater Harvesting	L.S.		10.00
12	Electrical works including HV, MV & LV works	L.S.		10.00
13	External Painting works	L.S.		5.00
14	Landscaping exp. Gardening.	L.S.		5.00
15	Hardscape	L.S.		5.00
16	Facade works	L.S.		4.00
	Total			198.00
	Add: Architect Fees			2.00
	Grand Total Building			200.00



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ROYAL QUEST RESORTS PRIVATE LIMITED

DETAIL OF PLANT & MACHINERY AND MFA						
						(Rs. in Lacs)
S.No.	PARTICULARS	Qty.	UNIT RATE	GST @18%	Value	SUPPLIER
1	Air conditioning, ventilation etc.	LS	20.00	3.60	23.60	Open Market
2	DG Set 50 KVA Silent DG Set Model No. Mpower 62485 G, 248 BHP with accessories.	1	6.00	1.08	7.08	Open Market
Total Plant, Machines and MFA					30.68	
	Add : Installation, erection, commissioning expenses	5%			1.32	
Grand Total Plant, Machines and MFA					32.00	



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ROYAL QUEST RESORTS PRIVATE LIMITED

DETAIL OF FURNITURE & FIXTURES

(Rs. In Lacs)

S. No.	Description	Qty.	Rate Per Room	Total	Supplier's Name
1	Furniture for Rooms	5	10.00	50.00	Open Market
	(Rooms consisting Paanelling, Flooring, False Ceiling, TV, Room Fridge, double bed with side table, centre table, sofa set, dressing table, wooden wardrobe, mattress and pillows, curtain and lamps etc.)				
	GRAND TOTAL			50.00	



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ROYAL QUEST RESORTS PRIVATE LIMITED

Capacity of the Hotel

		Existing	Proposed	No: of Units	Capacity
I	Hotel Rooms				
	Standard Room	43	0	43	
	Villa	7	5	12	
	Total no. of Rooms			55	
II	Family Restaurant			1	150
III	Bar & Lounge			1	50
IV	Banquet Halls/Conference Room			1	600

I Calculation of Income from Room Rent at 100 % Occupancy Level

(Rs. in Lacs)

Category of room	No. of Rooms/ Villas	Rack Rate	Discount	Net Room Rent	Total Room Nights sold	Total Revenue
Standard Room	43	10000	25%	7500	15480	1161.00
Villa	12	15000	25%	11250	4320	486.00
TOTAL					19800	1647.00

II Calculation of Revenue from Family Restaurant at 100 % Occupancy Level

(Rs. in Lacs)

PARTICULARS	RESTAURANT
Capacity	150
Seat Turnover per day	1
Covers per annum (Assuming 360 days in a year)	54000
Average revenue per person (Rs. 1000/- to 2500/-)	1500.00
TOTAL	810.00

III Calculation of Revenue from Bar & Lounge at 100 % Occupancy Level

(Rs. in Lacs)

PARTICULARS	RESTAURANT
Capacity	50
Seat Turnover per day	2
Covers per annum (Assuming 360 days in a year)	36000
Average revenue per person (Rs. 1000/- to 2500/-)	1500.00
TOTAL	540.00

IV Calculation of Revenue from Banquet Halls at 100 % Occupancy Level

(Rs. in Lacs)

PARTICULARS	
No. of functions per month	2
Persons per function	500
Rate per person	2000
Total covers per annum	12000
TOTAL	240.00



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ROYAL QUEST RESORTS PRIVATE LIMITED

SUMMARY OF TOTAL REVENUE COLLECTION (AT 100% OCCUPANCY LEVEL)

(Rs in Lacs)

Particulars	Amount
Revenue From Room Rent	1647.00
Revenue from Family Restaurant	810.00
Revenue from Bar & Lounge	540.00
Revenue from Banquet Hall	240.00
Grand Total	3237.00

TOTAL REVENUE & SALES REALISATION

(Rs. in Lacs)

Particulars	Ist Year	IInd Year	IIIrd Year	IVth Year	Vth Year	VIth Year
Percentage Occupancy (Capacity Utilisation)	40%	50%	60%	65%	65%	65%
Revenue From Room Rent	658.80	823.50	988.20	1070.55	1070.55	1070.55
Revenue from Family Restaurant	324.00	405.00	486.00	526.50	526.50	526.50
Revenue from Bar & Lounge	216.00	270.00	324.00	351.00	351.00	351.00
Revenue from Banquet Hall	96.00	120.00	144.00	156.00	156.00	156.00
Misc. Receipts (2% of Room rent, Revenue from banquet halls, meeting halls etc.)	25.90	32.37	38.84	42.08	42.08	42.08
TOTAL YEARLY REVENUE COLLECTION	1320.70	1650.87	1981.04	2146.13	2146.13	2146.13

COST OF OPERATIONS

(Rs. in Lacs)

Particulars	Ist Year	IInd Year	IIIrd Year	IVth Year	Vth Year	VIth Year
Percentage Occupancy (Capacity Utilisation)	40%	50%	60%	65%	65%	65%
A. Salaries and wages	405.64	425.92	447.21	469.57	493.05	517.71
B. Power and Fuel (7% of Total Revenue)	92.45	115.56	138.67	150.23	150.23	150.23
C. Material Consumed / Cost of provision & stores						
For Family Restaurant (40 % of	129.60	162.00	194.40	210.60	210.60	210.60
For Bar & Lounge (40 % of Revenue)	86.40	108.00	129.60	140.40	140.40	140.40
For Banquet Hall (40 % of Revenue)	38.40	48.00	57.60	62.40	62.40	62.40
	254.40	318.00	381.60	413.40	413.40	413.40
D. Guest Room Linen (Rs 100 per Room Night sold)	7.92	9.90	11.88	12.87	12.87	12.87
E. Other Expenses on F&B Sales (4% of F&B Sales)	21.60	27.00	32.40	35.10	35.10	35.10
F. Consumables (Guest Bath Room amenities @ Rs. 100/- per room per night)	7.92	9.90	11.88	12.87	12.87	12.87
Total Operating Cost	789.92	906.28	1,023.65	1,094.04	1,117.52	1,142.17



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ROYAL QUEST RESORTS PRIVATE LIMITED

A Salaries and Wages

Sr.	Designation	Nos.	Salary per Person per Month	Salary per Month	Salary per Year
I	G.M. OFFICE				
	General Manager	1	200000	200000	2400000
II	FRONT OFFICE				
	F.O. Manager	3	75000	225000	2700000
	Duty Manager	6	60000	360000	4320000
III	HOUSEKEEPING				
	Supervisor	4	40000	160000	1920000
	Room attendant	20	20000	400000	4800000
IV	FOOD PRODUCTION				
	Master Chef	2	75000	150000	1800000
	Chef	4	40000	160000	1920000
	Kitchen Helper	8	20000	160000	1920000
V	FOOD & BEVERAGE SERVICE				
	F & B Manager	1	75000	75000	900000
	Restaurant Manager	3	60000	180000	2160000
	Waiter	10	20000	200000	2400000
VI	ENGINEERING				
	Electrician	1	30000	30000	360000
	Plumber	1	30000	30000	360000
VII	SALES & MARKETING				
	Sales & Marketing Manager	1	75000	75000	900000
	Sales Executives	3	40000	120000	1440000
VIII	ACCOUNTS/ STORES				
	Chief Accountant	1	75000	75000	900000
	Accounts Executive	2	40000	80000	960000
	Restaurant Cashier	2	25000	50000	600000
IX	PURCHASES DEPARTMENT				
	Purchase Manager	1	75000	75000	900000
	Purchase Asst.	2	25000	50000	600000
X	SECURITY				
	Manager	1	50000	50000	600000
	Supervisor	2	30000	60000	720000
	Security Guard	6	18000	108000	1296000
	Total Monthly Salary	85		3073000	36876000
	Add Fringe Benefits	10%			3687600
	Total Annual Salary				40563600
	Total Amount p.a.				405.64
	(Rs. in Lacs)				



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PROJECTION OF PROFITABILITY

(Rs. in Lacs)

Particulars	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
SALES	I	II	III	IV	V	VI	VII	VIII	IX	X
Revenue from Room Rent	653.80	823.50	988.20	1070.55	1070.55	1070.55	1070.55	1070.55	1070.55	1070.55
Revenue from Family Restaurant	324.00	405.00	486.00	526.50	526.50	526.50	526.50	526.50	526.50	526.50
Revenue from Bar & Lounge	216.00	270.00	324.00	351.00	351.00	351.00	351.00	351.00	351.00	351.00
Revenue from Banquet Hall	95.00	120.00	144.00	156.00	156.00	156.00	156.00	156.00	156.00	156.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Misc. Receipts (2% of Room rent, Revenue from banquet halls, meeting halls etc.)	25.90	32.37	38.84	42.08	42.08	42.08	42.08	42.08	42.08	42.08
	1320.70	1650.87	1981.04	2146.13	2146.13	2146.13	2146.13	2146.13	2146.13	2146.13
COST OF PRODUCTION										
Material Consumed / Cost of provision & stores										
For Family Restaurant (40 % of	129.60	162.00	194.40	210.60	210.60	210.60	210.60	210.60	210.60	210.60
For Bar & Lounge (40 % of Revenue)	86.40	108.00	129.60	140.40	140.40	140.40	140.40	140.40	140.40	140.40
For Banquet Hall (40 % of Revenue)	38.40	48.00	57.60	62.40	62.40	62.40	62.40	62.40	62.40	62.40
Power and Fuel (7% of Total Revenue)	92.45	115.56	138.67	150.23	150.23	150.23	150.23	150.23	150.23	150.23
Salary & Wages	405.64	425.92	447.21	469.57	493.05	517.71	517.71	517.71	517.71	517.71
Consumables Stores	37.44	46.80	56.16	60.84	60.84	60.84	60.84	60.84	60.84	60.84
Repairs & Maintenance (2.5% of cost of Fixed Assets)	9.18	19.27	20.28	21.24	22.30	23.42	24.59	25.82	27.11	28.47
General & Administrative Exp.	24.00	52.80	58.08	63.89	70.28	77.30	85.03	93.54	102.89	113.18
Total Operating Cost	823.10	978.35	1101.96	1179.17	1210.10	1242.90	1251.80	1261.53	1272.18	1283.82
Profit before Depreciation, Interest	497.60	672.52	879.09	966.96	936.03	903.23	894.33	884.60	873.95	862.31
Share in profits Marriott-fairfield	29.86	40.35	52.75	58.02	56.16	54.19	53.66	53.08	52.44	51.74
Interest on Term Loan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Profit before Depreciation & Tax	467.74	632.17	826.34	908.94	879.87	849.04	840.67	831.52	821.52	810.57
Depreciation	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77
Profit before taxation	456.97	621.40	815.57	898.17	869.10	838.27	829.90	820.75	810.75	799.80
Provision for taxes	114.24	155.35	203.89	224.54	217.27	209.57	207.48	205.19	202.69	199.95
Net Profit After Tax	342.73	466.05	611.68	673.63	651.82	628.70	622.43	615.56	608.06	599.85
- Preliminary Expenses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Profit For The Year	342.73	466.05	611.68	673.63	651.82	628.70	622.43	615.56	608.06	599.85
Expenses added back										
- Depreciation	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77
- Preliminary Expenses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Cash accruals	353.50	476.82	622.45	684.40	662.59	639.47	633.20	626.33	618.83	610.62
Repayment obligations										
(i) Towards Term Loan -SIDBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Towards other Loans -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

CASH FLOW STATEMENT

(Rs. in Lacs)

Particulars	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Const.	I	II	III	IV	V	VI	VII	VIII	IX	X
A. Source of Funds											
1 Profit before Interest and Tax	0.00	456.97	621.40	815.57	898.17	869.10	838.27	829.99	820.75	810.75	799.80
2 Increase in share capital	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Depreciation	0.00	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77
4 Preliminary Expenses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Decrease in investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Increase in long-term loans											
- Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- SIDB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 deposits	217.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Increase in bank borrowing for working capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Sales of fixed assets/ investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total sources (A)	367.00	467.74	632.17	826.34	908.94	879.87	849.04	840.67	831.52	821.52	810.57
B. Disposition of Funds											
1 exps.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Increase in capital expenditure	367.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Increase in current assets											
- Inventories	0.00	0.00	0.00	0.00	30.00	0.00	0.00	20.00	30.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Decrease in long-term loans											
- SIDB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Decrease in unsecured loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Decrease in Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 Increase in investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Taxation	0.00	114.24	155.35	203.89	224.54	217.27	209.57	207.43	205.19	202.69	199.95
10 Dividend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Other expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Disposition (B)	367.00	114.24	155.35	203.89	254.54	217.27	209.57	227.43	255.19	202.69	199.95
C. Operating balance	0.00	0.00	353.50	353.50	654.40	662.59	639.47	613.20	576.33	618.83	610.62
D. Net surplus (A-B)	0.00	353.50	476.82	622.45	654.40	662.59	639.47	613.20	576.33	618.83	610.62
E. Closing balance	0.00	353.50	830.31	1452.77	2107.16	2769.76	3409.23	4022.43	4598.76	5217.58	5828.20



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ROYAL QUEST RESORTS PRIVATE LIMITED

CASH - FLOW STATEMENT

(Rs. in Lacs)

Particulars	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Const.	I	II	III	IV	V	VI	VII	VIII	IX	X
A. Source of Funds											
1 Profit before Interest and Tax	0.00	456.97	621.40	815.57	898.17	869.10	838.27	829.90	820.75	810.75	799.80
2 Increase in share capital	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Depreciation	0.00	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77
4 Preliminary Expenses written off	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Decrease in investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Increase in long-term loans											
- Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- SIDBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 deposits	217.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Increase in bank borrowing for working capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Sales of fixed assets/investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total sources (A)	367.00	467.74	632.17	826.34	908.94	879.87	849.04	840.67	831.52	821.52	810.57
B. Disposition of Funds											
1 exps.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Increase in capital expenditure	367.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Increase in current assets											
- Inventories	0.00	0.00	0.00	0.00	30.00	0.00	0.00	20.00	30.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Decrease in long-term loans											
- SIDBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Decrease in unsecured loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Decrease in Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 Increase in investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Taxation	0.00	114.24	155.35	203.89	224.54	217.27	209.57	207.43	205.19	202.69	199.95
10 Dividend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Other expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Disposition (B)	367.00	114.24	155.35	203.89	254.54	217.27	209.57	227.48	255.19	202.69	199.95
C: Opening balance	0.00	0.00	353.50	830.32	1452.77	2107.16	2769.76	3409.23	4022.42	4598.76	5217.58
D: Net surplus (A-B)	0.00	353.50	476.82	622.45	654.40	662.59	639.47	613.20	576.33	618.83	610.62
E: Closing balance	0.00	353.50	830.32	1452.77	2107.16	2769.76	3409.23	4022.42	4598.76	5217.58	5828.20



ROYAL QUEST RESORTS PRIVATE LIMITED

PROJECTED BALANCE SHEET

(Rs. in Lacs)

Particulars	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Const.	I	II	III	IV	V	VI	VII	VIII	IX	X
A. LIABILITIES:											
1 Equity Share Capital	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
2 Reserves & Surplus	0.00	342.73	808.73	1420.46	2094.08	2745.91	3374.61	3997.03	4612.60	5220.65	5820.50
3 Term Loans											
- SIDBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- Other Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Internal accruals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Unsecured Loans	217.00	217.00	217.00	217.00	217.00	217.00	217.00	217.00	217.00	217.00	217.00
6 Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	367.00	709.73	1175.73	1787.46	2461.09	3112.91	3741.61	4364.04	4979.60	5587.66	6137.51
B. ASSETS:											
1 Gross Block	367.00	367.00	367.00	367.00	367.00	367.00	367.00	367.00	367.00	367.00	367.00
2 Less: Depreciation	0.00	10.77	21.54	32.31	43.08	53.85	64.62	75.39	86.16	96.93	107.70
3 Net Block	367.00	356.23	345.46	334.69	323.92	313.15	302.38	291.61	280.84	270.07	259.30
4 Capital WIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 Investment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Net Current Assets	0.00	0.00	0.00	0.00	30.00	30.00	30.00	50.00	100.00	100.00	100.00
7 Cash & Bank Balance	0.00	353.50	830.32	1452.77	2107.16	2769.76	3409.23	4022.42	4598.76	5217.58	5828.20
8 Deferred Tax assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL:	367.00	709.73	1175.73	1787.46	2461.09	3112.91	3741.61	4364.04	4979.60	5587.66	6137.51



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ROYAL QUEST RESORTS PRIVATE LIMITED

CALCULATION OF S.L.M. DEPRECIATION

Items	Land	Building	Plant & Machinery	Misc. Fixed Assets	(Rs. in Lacs)
					Total
Estimated Cost	80.00	200.00	32.00	50.00	362.00
Pre-operative Expenses	0.00	3.55	0.57	0.88	5.00
Gross Block	80.00	203.55	32.57	50.88	367.00

Particulars	Amount	Deprn. rate %	Deprn. Amount
Land	80.00	0.00	0.00
Building	203.55	3.34	6.80
Plant & Machinery	32.57	4.75	1.55
Miscellaneous Fixed Assets	50.88	4.75	2.42
	367.00		10.77

CALCULATION OF S.L.M. DEPRECIATION AS PER COMPANIES ACT

	Ist	IInd	IIInd	IVth	Vth	VIth	VIIth	VIIIth	IXth	Xth
S.L.M. Depreciation on initial Capital Expenditure as above	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77
S.L.M. Depreciation on normal Capital Expenditure in later years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total S.L.M. Depreciation	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77	10.77

WRITTEN DOWN DEPRECIATION FOR TAX PURPOSES

	Gross Blk.	Deprn. rate	Ist	IInd	IIInd	IVth	Vth	VIth	VIIth	VIIIth	IXth	Xth
Land	80.00	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building	203.55	10%	20.36	18.32	16.49	14.84	13.35	12.02	10.82	9.74	8.76	7.89
Plant & Machinery	32.57	15%	4.89	4.15	3.53	3.00	2.55	2.17	1.84	1.57	1.33	1.13
Miscellaneous Fixed Assets	50.88	15%	7.63	6.49	5.51	4.69	3.98	3.39	2.88	2.45	2.08	1.77
	367.00		32.88	28.96	25.53	22.53	19.88	17.58	15.54	13.76	12.17	10.79



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राजस्थान सरकार
पर्यटन विभाग, जयपुर

क्रमांक : एफ. 9 (148) होटल/पवि/2012-13/

दिनांक:

आयुक्त,
जयपुर विकास प्राधिकरण,
जयपुर।

विषय : पर्यटन इकाई की स्थापना हेतु भूमि सम्पत्तिवर्तन के लिये प्रोजेक्ट अनुमोदन बाबत।

महोदय,

उपर्युक्त विषयान्तर्गत लेख है कि प्रार्थी श्री कानाराम मीणा पुत्र श्री प्रभातीलाल मीणा, ग्राम कूकस, तहसील आमेर, जिला जयपुर जरिये मुख्यारनामा-आम श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली द्वारा ग्राम कचेरावाला उर्फ चौखल्यावास तहसील आमेर, जिला जयपुर के खसरा नं. 25, 29, 27, 58 की कुल 2.80 हैक्टेयर भूमि पर पर्यटन इकाई यथा रिसोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन करने के लिए प्रोजेक्ट अनुमोदन बाबत इस विभाग को अनुरोध किया है। प्रार्थी ने पर्यटन विभाग को प्रोजेक्ट रिपोर्ट, नक्शा, भूमि के मालिकाना हक आदि की प्रतियां प्रस्तुत करते हुए पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं।

प्रासंगिक संदर्भ में उल्लेखनीय है कि प्रार्थी द्वारा प्रस्तुत किये गये दस्तावेजों/प्रोजेक्ट रिपोर्ट के अवलोकन से स्पष्ट है कि प्रार्थी ने उपरोक्त खसरों पर पर्यटन इकाई के निर्माण के प्रस्ताव प्रस्तुत किये हैं, जिसमें पर्यटन विभाग को कोई आपत्ति नहीं है, बशर्ते कि उक्त भूमि पर नियमानुसार सम्पत्तिवर्तन के पश्चात प्रस्तावित पर्यटन इकाई ही स्थापित की जाये।

अतः राजस्थान पर्यटन प्रोजेक्ट अनुमोदन गाईडलाइन्स-2009 के तहत प्रस्तावित पर्यटन इकाई यथा रिसोर्ट के निर्माण हेतु भूमि सम्पत्तिवर्तन के लिये प्रार्थी का प्रोजेक्ट प्रतिवेदन अनुमोदित कर प्रकरण पर पर्यटन इकाई नीति-2007 के तहत नियमानुसार यथाशीघ्र अग्रिम कार्यवाही करने का अनुरोध है। अपेक्षित कार्यवाही उपरान्त वस्तुस्थिति से इस विभाग को अवगत कराने का कष्ट करें।

भवदीय,

अतिरिक्त निदेशक (विकास)

क्रमांक : एफ. 9 (148) होटल/ पवि/2012-13/ 11487-88
प्रतिलिपि निम्न को सूचनार्थ प्रेषित है :-

दिनांक: 14-8-12

1. सहायक निदेशक, पर्यटक स्वागत केन्द्र, जयपुर।

2. श्री नरेन्द्र सिंह, निवास 10/358, सुन्दर विहार, पश्चिम विहार, नई दिल्ली।

पर्यटक अधिकारी (होटल्स)

Acknowledgement Number:434972331241023

Date of filing : 24-Oct-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2023-24

PAN	AAGCR1079R		
Name	ROYAL QUEST RESORTS PRIVATE LIMITED		
Address	10/344,, SECOND FLOOR, , SUNDER VIHAR, , DELHI , 09-Delhi, 91-INDIA, 110087		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	434972331241023

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,35,898
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,35,900
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

This return has been digitally signed by NARENDER SINGH in the capacity of Director having PAN APXPS3981E from IP address 122.161.64.184 on 24-Oct-2023 11:49:51 at NEW DELHI (Place) DSC Si.No & Issuer 3289960 & 31075549875789CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAGCR1079R064349723312410234b8a6e9330f225c2051c80afe235ef9e67c8cbfd

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For ROYAL QUEST RESORTS PVT. LTD.

Narender Singh
DIRECTOR

Name of Assessee	ROYAL QUEST RESORTS PRIVATE LIMITED		
Address	10/344,,SECOND FLOOR,,SUNDER VIHAR,,DELHI,DELHI,110087		
E-Mail	ASHOKKUMARGUPTAJEE@YAHOO.IN		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	CIRCLE 21(2), DELHI	Year Ended	31.3.2023
PAN	AAGCR1079R	Incorporation Date	19/10/2012
Residential Status	Resident		
Nature of Business	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Non-star rated(10002)		
A.O. Code	DEL-C-045-02		
GSTIN No.	08AAGCR1079R1ZN		
Filing Status	Original		
Return Filed On	24/10/2023	Acknowledgement No.:	434972331241023
Last Year Return Filed On	05/10/2022	Acknowledgement No.:	617125131051022
Last Year Return Filed u/s	115BAA		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)

0

Profit as per Profit and Loss a/c	27580946
<u>Add:</u>	
Depreciation Debited in P&L A/c	7771569
Disallowable under section 37 (Transfer from other information)	53015
Total	<u>35405530</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>10195959</u>
	<u>10195959</u>
	25209571
Brought Forward Business Loss Set off	-2861419
Brought Forward Depreciation Set off	<u>-22348152</u>

Gross Total Income

0

Total Income

0

Round off u/s 288 A

0

MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)

0

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

235898

-235898

Refundable (Round off u/s 288B)

235900

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

Non-Salary(as per Annexure) 235898

Due Date for filing of Return October 31, 2023

For ROYAL QUEST RESORTS PVT. LTD.

Kamlesh DIRECTOR

Comparison of Income if Company does not Opt for Section 115BAA/115BAB (Tax @25%)

1. Total income as per Section 115BAA/115BAB		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB	0	
Gross Total Income as per Section 115BAA/115BAB		0
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)		
No Deduction exists		
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)		
NA	0	0
3. Gross Total Income (1-2)		0
Deduction under Chapter VIA		0
Total Income after Adjustments under section 115BAA/115BAB		0

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2018-2019(31/10/2018)	604763	0	604763	0
2019-2020(26/10/2019)	693832	0	693832	0
2021-2022(22/02/2022)	1562824	0	1562824	0
Total	2861419	0	2861419	0

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2018-2019(31/10/2018)	8401540	0	8401540	0
2019-2020(26/10/2019)	14880538	0	13946612	933926
2020-2021(15/02/2021)	7133639	0	0	7133639
2021-2022(22/02/2022)	11963166	0	0	11963166
Total	42378883	0	22348152	20030731

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
plant	15%	8984082	529970	1130588	10644640	0	0	10644640	1511902	9132738
plant	40%	121207	0	0	121207	0	0	121207	48483	72724
Building	10%	75025922	0	0	75025922	0	0	75025922	7502592	67523330
Furniture and Fitting	10%	7344248	311525	1541374	9197147	0	0	9197147	842646	8354501
Intangible Assets	25%	97815	0	0	97815	0	0	97815	24454	73361
Commercial Vehicle	30%	139809	0	0	139809	0	0	139809	41943	97866
Car	15%	1492925	0	0	1492925	0	0	1492925	223939	1268986
Total		93206008	841495	2671962	96719465	0	0	96719465	10195959	86523506

For ROYAL QUEST RESORTS PVT. LTD.
Ramesh 2h

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	BANK OF BARODA	BANK OF BARODA,SULTANPUR MA BRANCH,SULTANPUR MAZRA,NEW DELHI,110041	21170200033583		BARB0TRDSUL	Current(Primary)
2	HDFC Bank Ltd		50200028351408		HDFC0003623	

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAGCR1079R1ZN	71940971
	TOTAL	71940971

Details of T.D.S. on Non-Salary(26 AS Import Date:23 Oct 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	AGODA COMPANY PTE. LTD.	CHNA09569A	854946	8551	8551
2	BOOKING.COM B.V.	MUMB30899B	561336	5613	5613
3	IBIBO GROUP PRIVATE LIMITED	DELP20371B	1051354	10514	10514
4	MAKEMYTRIP INDIA PRIVATE LIMITED	DELM09144C	6496985	64969	64969
5	RAGHUVeer SINGH	JPRR10092F	1904094	88082	88082
6	RAJJAS TOURS & TRAVELS P LTD	JPRR02743G	2316949	46339	46339
7	SOI HOSPITALITY PRIVATE LIMITED	DELS48798B	435000	8700	8700
8	YATRA HOTEL SOLUTIONS PRIVATE LIMITED	CALD03425C	63784	638	638
9	YATRA TG STAYS PRIVATE LIMITED	MUMD13135D	249131	2492	2492
	TOTAL		13933579	235898	235898

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	4031043	71963187	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :71963187	80621
Business	194I(b)	625000	as above	as above	62500
Business	194O	9277536	as above	as above	92777
	Total	13933579	71963187		235898

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business receipts	13308579	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income No account case gross receipts business /profession	71940971 22216 71963187
2	GST purchases	11267365		-58654608

For ROYAL QUEST RESORTS PVT. LTD. Page 3
DIRECTOR

NAME OF ASSESSEE : ROYAL QUEST RESORTS PRIVATE LIMITED
Code :ROYAL

A.Y. 2023-2024 PAN : AAGCR1079R

3	GST turnover	71940971
4	Interest from deposit	2528
5	Purchase of time deposits	6000000
6	Rent received	625000

For ROYAL QUEST RESORTS PVT. LTD.

Signature

(NARENDER SINGH) DIRECTOR

For ROYAL QUEST RESORTS PRIVATE
LIMITED

CompuTax : ROYAL [ROYAL QUEST RESORTS PRIVATE LIMITED]

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

350593770290923

Date of e-Filing

29-Sep-2023

Name	:	ROYAL QUEST RESORTS PRIVATE LIMITED
PAN/TAN	:	AAGCR1079R
Address	:	10/344,, SECOND FLOOR,, SUNDER VIHAR,, SUNDER VIHAR,, DELHI, ., 09, 110087
Form No.	:	Form 3CA-3CD
Form Description	:	Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	:	2023-24
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	095727

(This is a computer generated Acknowledgement Receipt and needs no signature)

For ROYAL QUEST RESORTS PVT. LTD.
N. K. Sharma
DIRECTOR

Acknowledgement Number:**FORM 3CA** [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name	ROYAL QUEST RESORTS PRIVATE LIMITED
Address	10/344,, SECOND FLOOR,, SUNDER VIHAR,, 09-Delhi , 91-India , Pincode - 110087
PAN	AAGCR1079R
Aadhaar Number of the assessee, if available	

was conducted by me **H V S & Associates** in pursuance of the provisions of the **Companies Act, 2013**,

and We annex hereto a copy of my audit report dated **01-Sep-2023** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2022** to ending on **31-Mar-2023**
- the audited balance sheet as at **31-Mar-2023** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.**3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.**

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As Per Annexure A Uploaded as Other Reports

Accountant Details

Name	VEEET KUMAR BANSAL
Membership Number	095727
FRN(Firm Registration Number)	0015527N
Address	357 AGGARWAL MILLENNIUM TOWER-1 , NETAJI SUBHASH PLACE, PITAM PURA, PITAM PURA , 09-Delhi , 91-India , Pincode - 110034
Date of signing Tax Audit Report	29-Sep-2023
Place	NEW DELHI
Date	29-Sep-2023

This form has been digitally signed by having PAN from IP Address **NEW DELHI** on Dsc SI.No and issuer

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee ROYAL QUEST RESORTS PRIVATE LIMITED

2. Address of the Assessee 10/344,, SECOND FLOOR, , SUNDER
VIHAR, , 09-Delhi , 91-India , Pincode -
110087

3. Permanent Account Number (PAN) AAGCR1079R

Aadhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ? Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 27-Rajasthan	08AAGCR1079R1ZN

5. Status Company

6. Previous year 01-Apr-2022 to 31-Mar-2023

7. Assessment year 2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? Yes

Section under which option exercised 115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels - Non-star rated	10002

(b). If there is any change in the nature of business or profession, the particulars of such change ? No



Acknowledgement Number:

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Sl. No. Books prescribed

No records added

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Sale, Purchase, Cash Book, Bank Book, Ledger, Vouchers (Computerized)	VILLAGE KACHERWAL ANH-8 KUKAS		JAIPUR	302028	91-India	27-Rajasthan

(c). List of books of account and nature of relevant documents examined.

Sl. No. Books examined

1 Sale, Purchase, Cash Book, Bank Book, Ledger, Vouchers (Computerized)

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

Sl. No.	Section	Amount
No records added		

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
No records added				

(f). Disclosure as per ICDS:



Acknowledgement Number:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	All significant accounting policies adopted by the Company stands disclosed in Notes of Accounts. There is no change in an accounting policy during the previous year which has a material effect in the financials of the Company.
2	ICDS II - Valuation of Inventories	Basis of valuation of Inventories and its valuation as per Financial as on balance sheet date are as follows:- (a) Finished Goods : At Cost or Realizable value whichever is lower at FIFO
3	ICDS III - Construction Contracts	This ICDS is Not Applicable
4	ICDS IV - Revenue Recognition	There is no such transactions which is not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty.
5	ICDS V - Tangible Fixed Assets	As shown in the clause no18 of the Tax Audit Report.
6	ICDS VII - Governments Grants	This ICDS is Not Applicable
7	ICDS IX - Borrowing Costs	Borrowing Costs are capitalized as part of cost of qualifying asset if they are directly attributable to the acquisition, construction or production of that asset. All other borrowing costs are recognized in profit and Loss in the period in which they incurred. During the previous year, there was no amount of borrowing cost which has required to be capitalised to fixed assets.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	There is no contingent assets and expected reimbursement which is required to be recognized as on Balance Sheet Date.
9	ICDS VI - Changes in Foreign Exchange Rates	Foreign currency transactions are initially accounted at the exchange rates prevailing on the dates of the transactions/ exchange rate at which the transaction is actually effected. All exchange differences arising on reporting of short term foreign currency monetary items at rates different from those at which they were initially recorded are recognised in the Statement of Profit and Loss.
10	ICDS VIII - Securities	This ICDS is Not Applicable

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added



Acknowledgement Number:

(c). Escalation claims accepted during the previous year:

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property						Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State			
										No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value (A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹ 1,04,77,008	₹ 0	₹ 0	₹ 1,04,77,008	₹ 16,60,558	₹ 16,60,558	₹ 0	₹ 0	₹ 17,35,841	₹ 1,04,01,725
2	WDV	Plant and Machinery @ 40%	40	₹ 1,21,207	₹ 0	₹ 0	₹ 1,21,207	₹ 0	₹ 0	₹ 0	₹ 0	₹ 48,483	₹ 72,724
3	WDV	Building @ 10%	10	₹ 7,50,25,922	₹ 0	₹ 0	₹ 7,50,25,922	₹ 0	₹ 0	₹ 0	₹ 0	₹ 75,02,592	₹ 6,75,23,330
4	WDV	Furniture & Fixings @ 10%	10	₹ 73,44,249	₹ 0	₹ 0	₹ 73,44,249	₹ 18,52,899	₹ 18,52,899	₹ 0	₹ 0	₹ 8,42,646	₹ 63,54,502
5	WDV	Intangible Assets @ 25%	25	₹ 97,815	₹ 0	₹ 0	₹ 97,815	₹ 0	₹ 0	₹ 0	₹ 0	₹ 24,454	₹ 73,361
6	WDV	Plant and Machinery @ 30%	30	₹ 1,35,809	₹ 0	₹ 0	₹ 1,35,809	₹ 0	₹ 0	₹ 0	₹ 0	₹ 41,943	₹ 97,866

19. Amount admissible under section-



Acknowledgement Number:

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
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No records added

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)]

Sl. No.	Description	Amount
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No records added

(b). Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 3,241	15-May-2022	₹ 3,241	09-May-2022
2	Any fund setup under the provisions of ESI Act, 1948	₹ 2,817	15-Jun-2022	₹ 2,817	08-Jun-2022
3	Any fund setup under the provisions of ESI Act, 1948	₹ 3,220	15-Jul-2022	₹ 3,220	09-Jul-2022
4	Any fund setup under the provisions of ESI Act, 1948	₹ 3,284	15-Aug-2022	₹ 3,284	08-Aug-2022
5	Any fund setup under the provisions of ESI Act, 1948	₹ 3,426	15-Sep-2022	₹ 3,426	12-Sep-2022
6	Any fund setup under the provisions of ESI Act, 1948	₹ 3,313	15-Oct-2022	₹ 3,313	12-Oct-2022
7	Any fund setup under the provisions of ESI Act, 1948	₹ 2,699	15-Nov-2022	₹ 2,699	15-Nov-2022
8	Any fund setup under the provisions of ESI Act, 1948	₹ 3,639	15-Dec-2022	₹ 3,639	08-Dec-2022
9	Any fund setup under the provisions of ESI Act, 1948	₹ 3,749	15-Jan-2023	₹ 3,749	11-Jan-2023
10	Any fund setup under the provisions of ESI Act, 1948	₹ 3,475	15-Feb-2023	₹ 3,475	10-Feb-2023
11	Any fund setup under the provisions of ESI Act, 1948	₹ 3,408	15-Mar-2023	₹ 3,408	11-Mar-2023
12	Any fund setup under the provisions of ESI Act, 1948	₹ 3,266	15-Apr-2023	₹ 3,266	11-Apr-2023
13	Provident Fund	₹ 35,525	15-May-2022	₹ 35,525	09-May-2022
14	Provident Fund	₹ 30,548	15-Jun-2022	₹ 30,548	08-Jun-2022
15	Provident Fund	₹ 35,960	15-Jul-2022	₹ 35,960	09-Jul-2022
16	Provident Fund	₹ 35,750	15-Aug-2022	₹ 35,750	08-Aug-2022
17	Provident Fund	₹ 35,982	15-Sep-2022	₹ 35,982	10-Sep-2022
18	Provident Fund	₹ 32,919	15-Oct-2022	₹ 32,919	12-Oct-2022
19	Provident Fund	₹ 27,588	15-Nov-2022	₹ 27,588	15-Nov-2022
20	Provident Fund	₹ 36,556	15-Dec-2022	₹ 36,556	08-Dec-2022
21	Provident Fund	₹ 32,987	15-Jan-2023	₹ 32,987	11-Jan-2023
22	Provident Fund	₹ 30,999	15-Feb-2023	₹ 30,999	10-Feb-2023
23	Provident Fund	₹ 31,785	15-Mar-2023	₹ 31,785	11-Mar-2023
24	Provident Fund	₹ 32,964	15-Apr-2023	₹ 32,964	11-Apr-2023



Acknowledgement Number:

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.

Capital expenditure

Sl. No.	Particulars	Amount
	No records added	

Personal expenditure

Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used,

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
1	Interest on TDS Paid	₹ 7,726
2	Additional GST Paid/GST/TDS Late Fees	₹ 45,289

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added



Acknowledgement Number:

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
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No records added

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
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No records added

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

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

₹ 0

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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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No records added

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

₹ 0

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

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
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Acknowledgement Number:

No records added

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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No records added

(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;

Sl. No.	Particulars	Amount
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No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	NARENDER SINGH			DIRECTOR	DIRECTOR SALARY	₹9,60,000
2	KAMLESH			DIRECTOR	DIRECTOR SALARY	₹9,60,000
3	ASHISH CHAUDHARY			DIRECTOR	DIRECTOR SALARY	₹9,60,000
4	NIKLESH CHAUDHARY			DIRECTOR	DIRECTOR SALARY	₹9,60,000



24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Acknowledgement Number:

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 7,19,603
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC Employer Contribution Payable	₹ 14,068
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF Employer Contribution Payable	₹ 35,914

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	



Acknowledgement Number:

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

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) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
No records added								

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) (viii) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

Acknowledgement Number:

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. 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 ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.
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No records added

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.
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No records added



Acknowledgement Number:

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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 a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
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1	Narender Singh	10/344, 2nd Floor, Sundar Vihar, New Delhi-110087	APXPS3981E		₹42,00,000	₹1,23,98,000	Yes-Net banking	
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2	Kamlesh	10/344, 2nd Floor, Sundar Vihar, New Delhi-110087	AilPK8752D		₹12,00,000	₹78,78,000	Yes-Net banking	
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3	Niklesh Chaudhary	10/344, 2nd Floor, Sundar Vihar, New Delhi	BBGPR8993F		₹7,20,000	₹80,16,000	Yes-Net banking	
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Acknowledgement Number:

Delhi-
110087

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/s & Date	
1	2018-19	Loss from business other than loss from speculative business and specified business	₹ 2923557	₹	₹ 0	₹ 2923557	143 (1) & 11/04/2019	CPC/1819/A6/1901020978
2	2018-19	Unabsorbed depreciation	₹ 8401540	₹	₹ 0	₹ 8401540	143 (1) & 27/11/2019	CPC/1920/A6/1967346324
3	2019-20	Unabsorbed depreciation	₹ 14880538	₹	₹ 0	₹ 14880538	143 (1) & 27/11/2019	CPC/1920/A6/1967346324
4	2020-21	Unabsorbed depreciation	₹ 7133639	₹	₹ 0	₹ 7133639	143 (1) & 27/03/2021	CPC/2021/A6/157770285
5	2019-20	Loss from business other than loss from speculative business and specified business	₹ 693832	₹	₹ 0	₹ 693832	143 (1) & 27/11/2019	CPC/1920/A6/1967346324
6	2021-22	Loss from business other than loss from speculative business and	₹ 1562824	₹	₹ 0	₹ 1562824	143 (1) & 20/03/2022	CPC/2122/A6/231308533



acknowledgement Number:

specified
business

7 2021-22 Unabsorbed depreciation ₹ 11963166 ₹ 0 ₹ 11963166 143 (1) & 20/03/2022 CPC/2122/A6/231308533

b. Whether a change in share holding 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 ? No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? No

If yes, please furnish the details of the same. ₹ 0

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. No

If yes, please furnish the details of the same. ₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
		No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELR22857C	194C	Payments to contractors	₹6,05,163	₹6,05,163	₹6,05,163	₹9,459	₹0	₹0	₹0
2	DELR22857C	194H	Commission or brokerage	₹16,86,077	₹16,86,077	₹16,86,077	₹84,315	₹0	₹0	₹0
3	DELR22857C	192	Salary	₹38,40,000	₹38,40,000	₹38,40,000	₹3,66,992	₹0	₹0	₹0
4	DELR22857C	194J	Fees for professional or technical services	₹1,00,000	₹1,00,000	₹1,00,000	₹10,000	₹0	₹0	₹0

(b) Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
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Acknowledgement Number:

1	DELR22857C	26Q	31-Jul-2022	29-Jul-2022	Yes
2	DELR22857C	26Q	31-Oct-2022	29-Oct-2022	Yes
3	DELR22857C	26Q	31-Jan-2023	22-Jan-2023	Yes
4	DELR22857C	26Q	31-May-2023	22-May-2023	Yes
5	DELR22857C	24Q	31-Jul-2022	29-Jul-2022	Yes
6	DELR22857C	24Q	31-May-2023	23-May-2023	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
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Amount Date of payment

No records added

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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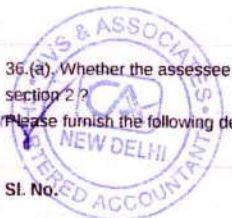
No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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Acknowledgement Number:

No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year			Preceding previous Year		
				%			%
(a)	Total turnover of the assessee	71940971			45793149		
(b)	Gross profit / Turnover	66288060	71940971	92.14	40361575	45793149	88.14
(c)	Net profit / Turnover	27580946	71940971	38.34	5026255	45793149	10.98
(d)	Stock-in-Trade / Turnover	160845	71940971	0.22	135640	45793149	0.30
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

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

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
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No records added

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 ?

No



Acknowledgement Number:

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
		No records added				

Accountant Details**Accountant Details**

Name

Membership Number

FRN(Firm Registration Number)

Address

Place

Date



VENEET KUMAR BANSAL

095727

0015527N

357 AGGARWAL MILLENNIUM TOWER-1, NETAJI SUBHASH PLACE, PITAM PURA, PITAM PURA, 09-Delhi, 91-India, Pincode - 110034

NEW DELHI

29-Sep-2023

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	10-Aug-2022	10-Aug-2022	₹ 23,100	₹ 0	₹ 0	₹ 0	₹ 23,100
	2	30-Sep-2022	30-Sep-2022	₹ 58,700	₹ 0	₹ 0	₹ 0	₹ 58,700
	3	07-Oct-2022	07-Oct-2022	₹ 33,673	₹ 0	₹ 0	₹ 0	₹ 33,673
	4	10-Aug-2022	10-Aug-2022	₹ 21,000	₹ 0	₹ 0	₹ 0	₹ 21,000
	5	07-Oct-2022	07-Oct-2022	₹ 74,577	₹ 0	₹ 0	₹ 0	₹ 74,577
	6	10-Aug-2022	10-Aug-2022	₹ 15,000	₹ 0	₹ 0	₹ 0	₹ 15,000



Acknowledgement Number:

7	05-Jul-2022	05-Jul-2022	₹ 9,238	₹ 0	₹ 0	₹ 0	₹ 9,238
8	16-Jun-2022	16-Jun-2022	₹ 26,928	₹ 0	₹ 0	₹ 0	₹ 26,928
9	12-Jul-2022	12-Jul-2022	₹ 1,03,516	₹ 0	₹ 0	₹ 0	₹ 1,03,516
10	07-Aug-2022	07-Aug-2022	₹ 80,464	₹ 0	₹ 0	₹ 0	₹ 80,464
11	27-Sep-2022	27-Sep-2022	₹ 79,024	₹ 0	₹ 0	₹ 0	₹ 79,024
12	17-Oct-2022	17-Oct-2022	₹ 19,110	₹ 0	₹ 0	₹ 0	₹ 19,110
13	28-Oct-2022	28-Oct-2022	₹ 7,920	₹ 0	₹ 0	₹ 0	₹ 7,920
14	02-Nov-2022	02-Nov-2022	₹ 39,500	₹ 0	₹ 0	₹ 0	₹ 39,500
15	12-Nov-2022	12-Nov-2022	₹ 3,74,523	₹ 0	₹ 0	₹ 0	₹ 3,74,523
16	01-Mar-2023	01-Mar-2023	₹ 4,847	₹ 0	₹ 0	₹ 0	₹ 4,847
17	16-Mar-2023	16-Mar-2023	₹ 80,600	₹ 0	₹ 0	₹ 0	₹ 80,600
18	17-Mar-2023	17-Mar-2023	₹ 79,400	₹ 0	₹ 0	₹ 0	₹ 79,400
19	18-Mar-2023	18-Mar-2023	₹ 80,600	₹ 0	₹ 0	₹ 0	₹ 80,600
20	20-Mar-2023	20-Mar-2023	₹ 83,600	₹ 0	₹ 0	₹ 0	₹ 83,600

Please note: Post filing, the complete records will be available for download as a separate file in the download section.

Generated_Additions(1).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

No records added

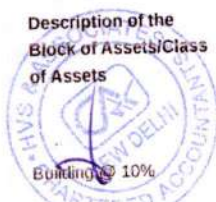
Plant and Machinery @ 40%

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	

No records added

Building @ 10%

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	



Acknowledgement Number:

					Exchange (3)	name called (4)	
Furnitures & Fittings @ 10%	1	13-Feb-2023	13-Feb-2023	₹ 26,949	₹ 0	₹ 0	₹ 26,949
	2	19-Jul-2022	19-Jul-2022	₹ 4,915	₹ 0	₹ 0	₹ 4,915
	3	25-Jun-2022	25-Jun-2022	₹ 21,534	₹ 0	₹ 0	₹ 21,534
	4	16-Apr-2022	16-Apr-2022	₹ 1,213	₹ 0	₹ 0	₹ 1,213
	5	06-Apr-2022	06-Apr-2022	₹ 29,700	₹ 0	₹ 0	₹ 29,700
	6	16-Apr-2022	16-Apr-2022	₹ 15,728	₹ 0	₹ 0	₹ 15,728
	7	30-Oct-2022	30-Oct-2022	₹ 14,500	₹ 0	₹ 0	₹ 14,500
	8	10-Aug-2022	10-Aug-2022	₹ 7,530	₹ 0	₹ 0	₹ 7,530
	9	04-Jun-2022	04-Jun-2022	₹ 1,10,000	₹ 0	₹ 0	₹ 1,10,000
	10	25-May-2022	25-May-2022	₹ 24,500	₹ 0	₹ 0	₹ 24,500
	11	01-Jun-2022	01-Jun-2022	₹ 22,296	₹ 0	₹ 0	₹ 22,296
	12	01-Jun-2022	01-Jun-2022	₹ 1,524	₹ 0	₹ 0	₹ 1,524
	13	01-Jun-2022	01-Jun-2022	₹ 6,614	₹ 0	₹ 0	₹ 6,614
	14	04-Aug-2022	04-Aug-2022	₹ 280	₹ 0	₹ 0	₹ 280
	15	02-Sep-2022	02-Sep-2022	₹ 11,898	₹ 0	₹ 0	₹ 11,898
	16	07-Jun-2022	07-Jun-2022	₹ 13,350	₹ 0	₹ 0	₹ 13,350
	17	22-Jun-2022	22-Jun-2022	₹ 7,373	₹ 0	₹ 0	₹ 7,373
	18	28-Mar-2023	28-Mar-2023	₹ 7,000	₹ 0	₹ 0	₹ 7,000
	19	13-Feb-2023	13-Feb-2023	₹ 7,74,450	₹ 0	₹ 0	₹ 7,74,450
	20	15-Feb-2023	15-Feb-2023	₹ 3,47,458	₹ 0	₹ 0	₹ 3,47,458



Acknowledgement Number:

Please note: Post filing, the complete records will be available for download as a separate file in the download section.

Generated_Additions(4).csv

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%					No records added			
Plant and Machinery @ 30%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Plant and Machinery @ 40%				No records added
Building @ 10%				No records added
Furnitures & Fittings @ 10%				No records added
Intangible Assets @ 25%				No records added
Plant and Machinery @ 30%				No records added

This form has been digitally signed by having PAN from IP Address NEW DELHI on Dsc SI.No and issuer





M/S ROYAL QUEST RESORTS PRIVATE LIMITED

Annexure 'A'
(refer to Para 3 of Form 3CA)
(Asst Year 2023-2024)

OBSERVATIONS REGARDING FORM 3CD (Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

Assessee's Responsibility for Statement of Particulars in Form 3CD

- The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.

Tax Auditor's Responsibility

- ✓/We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. ✓/ We have conducted ~~my~~/our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
- Clause 21(a)** - It is not possible to us to support the conclusion that the expenditure like vehicle running, telephone, conveyance expenses was wholly and exclusively laid out for the business purpose.
- Clause 21(d)** - Though we have not noticed any payment in excess of Rs.10000/- or Rs. 35000/- (in case of plying, hiring or leasing goods carriages) have been made in contravention of section 40A (3) / 40A (3A) read with rule 6DD, however the assessee did not possess necessary evidence to verify the same.



Contd..2.

- **Clause 22** - As informed by the assessee, he / it does not have relevant information regarding any micro or small enterprise which is registered under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, hence amount due and interest payable is not ascertainable.
- **Clause 23** - For ascertaining the persons covered under section 40A (2)(b), we have relied on the list provided and certified by the assessee.
- **Clause 31(a)(v)** - It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(b)(iv)** - It is not possible for us to verify whether specified sum have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bb)** - It is not possible for us to verify whether the assessee received 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 occasions from a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bd)** - It is not possible for us to verify whether the assessee paid 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 of transactions relating to one event or occasions to a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(c)(v)** - It is not possible for us to verify whether loans or deposits or specified advance have been paid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(e)(ii)** - It is not possible for us to verify whether the assessee received the repayment of loan or deposit or specified advance of an amount exceeding the limit specified in section 269T by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.

Contd..3.



- **Clause 34** - We have verified the compliance with the provisions of Chapter XVII-B / XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B / XVII-BB.
- **Clause 34(b)** - The assessee has not provided the adequate records / information for our verification regarding all the transactions which are required to be reported in the statement of tax deducted or tax collected.
- **Clause 35** - The assessee has not provided adequate records for our verification regarding the principal items of raw materials, finished products and by-products as required to be reported in this clause.
- **Clause 41** - The assessee has not provided adequate records / information for our verification regarding the demand raised or refund issued or details of relevant proceedings during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957.
- **Clause 44** - The assessee has not provided adequate records / information required under clause 44 of Form 3CD. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

PLACE: NEW DELHI

DATE : 29/09/2023

For HVS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 015527N



SD/-

VEEET BANSAL
(PARTNER)
M. NO. 095727

Balance Sheet as at 31st March 2023

₹ in thousand

Particulars	Note No.	As at 31st March 2023	As at 31st March 2022
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	48,811.00	48,811.00
Reserves and surplus	2	(9,161.11)	(36,131.89)
Money received against share warrants		-	-
		39,649.89	12,679.11
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	49,717.26	66,929.07
Deferred tax liabilities (Net)		3,748.51	3,138.34
Other long term liabilities		-	-
Long-term provisions		-	-
		53,465.77	70,067.41
Current liabilities			
Short-term borrowings	4	27,871.12	33,991.12
Trade payables	5	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		1,356.99	802.23
Other current liabilities	6	9,363.74	13,664.54
Short-term provisions		-	-
		38,591.85	48,457.89
TOTAL		1,31,707.51	1,31,204.41
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	7		
Property, Plant and Equipment		1,07,757.28	1,11,987.83
Intangible assets		24.58	52.15
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		130.00	-
		1,07,911.86	1,12,039.98
Current assets			
Current investments		-	-
Inventories	8	160.85	135.64
Trade receivables	9	548.59	97.28
Cash and cash equivalents	10	22,148.55	18,436.16
Short-term loans and advances		-	-
Other current assets	11	937.67	495.35
		23,795.65	19,164.43
TOTAL		1,31,707.51	1,31,204.41

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date

For H V S & ASSOCIATES

Chartered Accountants

(FRN: 0015527N)

VENEET KUMAR BANSAL
PARTNER

Membership No.: 095727

Place: NEW DELHI

Date: 01/09/2023

For and on behalf of the Board of Directors

KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Statement of Profit and loss for the year ended 31st March 2023

₹ in thousand

Particulars	Note No.	31st March 2023	31st March 2022
Revenue			
Revenue from operations	12	71,940.97	45,793.15
Less: Excise duty		-	-
Net Sales		71,940.97	45,793.15
Other income	13	22.22	7.92
Total income		71,963.19	45,801.07
Expenses			
Cost of material Consumed	14	5,652.91	5,431.57
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	15	13,650.67	9,887.40
Finance costs	16	4,824.40	6,478.88
Depreciation and amortization expenses	17	7,771.57	8,314.11
Other expenses	18	12,482.70	10,662.85
Total expenses		44,382.24	40,774.81
Profit before exceptional, extraordinary and prior period items and tax		27,580.95	5,026.26
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		27,580.95	5,026.26
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		27,580.95	5,026.26
Tax expenses			
Current tax		-	-
Deferred tax		610.17	623.68
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		26,970.78	4,402.58
Earning per share-in ₹			
Basic			
Before extraordinary Items		5.53	0.90
After extraordinary Adjustment		5.53	0.90
Diluted			
Before extraordinary Items		5.53	0.90
After extraordinary Adjustment		5.53	0.90

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date

For H V S & ASSOCIATES

Chartered Accountants

(FRN: 0015527N)

VENET KUMAR BANSAL

PARTNER

Membership No.: 095727

Place: NEW DELHI

Date: 01/09/2023

For and on behalf of the Board of Directors

KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Notes to Financial statements for the year ended 31st March 2023

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Authorised :		
5000000 (31/03/2022:5000000) Equity shares of Rs. 10.00/- par value	50,000.00	50,000.00
Issued :		
4881100 (31/03/2022:4881100) Equity shares of Rs. 10.00/- par value	48,811.00	48,811.00
Subscribed and paid-up :		
4881100 (31/03/2022:4881100) Equity shares of Rs. 10.00/- par value	48,811.00	48,811.00
Total	48,811.00	48,811.00

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

Equity shares

₹ in thousand

	As at 31st March 2023		As at 31st March 2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	48,81,100	48,811.00	48,81,100	48,811.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	48,81,100	48,811.00	48,81,100	48,811.00

Right, Preferences and Restriction attached to shares

Equity shares

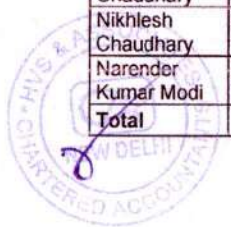
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2023		As at 31st March 2022	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 10.00]	KAMLESH	9,70,000	19.87	9,70,000	19.87
Equity [NV: 10.00]	NARENDER KUMAR MODI	5,00,000	10.24	5,00,000	10.24
Equity [NV: 10.00]	NARENDER SINGH	28,42,400	58.23	28,42,400	58.23
	Total :	43,12,400	88.34	43,12,400	88.34

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Chang e	Shares at beginning		Shares at end		% Chang e
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
Narender Singh	Equity [NV: 10.00]	2842400	58.23	2842400	58.23	0.00	2842400	58.23	2842400	58.23	0.00
Kamlesh	Equity [NV: 10.00]	970000	19.87	1065000	21.82	1.95	970000	19.87	970000	19.87	0.00
Ashish Chaudhary	Equity [NV: 10.00]	177000	3.63	241900	4.96	1.33	177000	3.63	177000	3.63	0.00
Nikhlesh Chaudhary	Equity [NV: 10.00]	151800	3.11	231800	4.75	1.64	151800	3.11	151800	3.11	0.00
Narender Kumar Modi	Equity [NV: 10.00]	500000	10.24	500000	10.24	0.00	500000	10.24	500000	10.24	0.00
Total		4641200		4881100			4641200		4641200		



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Note No. 2 Reserves and surplus

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Surplus		
Opening Balance	(36,131.89)	(40,534.47)
Add: Profit for the year	26,970.78	4,402.58
Less : Deletion during the year	-	-
Closing Balance	(9,161.11)	(36,131.89)
Balance carried to balance sheet	(9,161.11)	(36,131.89)

Note No. 3 Long-term borrowings

₹ in thousand

Particulars	As at 31st March 2023			As at 31st March 2022		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From Others						
Loan from SIDBI secured	49,024.82	-	49,024.82	65,946.13	-	65,946.13
Car Loan-Bank of Baroda secured	-	-	-	109.75	-	109.75
Car Loan-HDFC Bank secured	692.44	-	692.44	873.20	-	873.20
	49,717.26	-	49,717.26	66,929.07	-	66,929.07
The Above Amount Includes						
Secured Borrowings	49,717.26	-	49,717.26	66,929.07	-	66,929.07
Net Amount	49,717.26	0	49,717.26	66,929.07	0	66,929.07

Note No. 4 Short-term borrowings

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Loans and Advances from related parties		
Loans directors Unsecured	27,871.12	33,991.12
	27,871.12	33,991.12
	-	-
Total	27,871.12	33,991.12

Note No. 5 Trade payables

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
(B) Others		
Sundry Creditors	1,356.99	802.23
	1,356.99	802.23
Total	1,356.99	802.23

Trade Payables Ageing Schedule

₹ in thousand

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME										0.00
Others						802.23				802.23
Disputed Dues-MSME										0.00
Disputed- Others										0.00

Note No. 6 Other current liabilities

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Others payables		
Statutory dues Payable	1,179.86	721.34
Expenses Payables	4,460.59	3,836.30
Advance received from Customers	3,723.30	9,106.90
	9,363.74	13,664.54
Total	9,363.74	13,664.54



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Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2023

₹ in thousand

Assets	Useful Life (in Years)	Balance as at 1st April 2022	Additions during the year	Gross Block		Deletion during the year	Balance as at 31st March 2023	Accumulated Depreciation/ Amortisation			Net Block	
				Addition on account of business acquisition				Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2023	Balance as at 31st March 2023	Balance as at 31st March 2022
A Tangible assets												
Own Assets												
Land at Jaipur	0.00	6,364.40	-	-	-	-	6,364.40	-	-	-	6,364.40	6,364.40
Building at Jaipur	60.00	1,20,369.85	-	-	-	-	1,20,369.85	4,743.41	-	27,718.54	92,651.31	97,394.71
Office Equipments	5.00	10,524.21	1,852.90	-	-	-	12,377.11	930.92	-	9,740.66	2,636.45	1,714.48
Plant and Machinery	15.00	2,395.52	-	-	-	-	2,395.52	205.66	-	1,465.20	930.32	1,135.99
Furniture and Fixtures	10.00	16,371.52	1,660.56	-	-	-	18,032.07	1,382.02	-	13,937.97	4,094.10	3,815.56
Light Vehicles	10.00	2,291.42	-	-	-	-	2,291.42	454.00	-	1,261.72	1,029.70	1,483.70
Computers	3.00	768.80	-	-	-	-	768.80	27.99	-	717.79	51.00	78.99
Total (A)		1,59,085.71	3,513.46	-	-	-	1,62,599.17	7,744.00	-	54,841.89	1,07,757.28	1,11,987.83
P.Y Total		1,55,788.50	3,297.21	-	-	-	1,59,085.71	8,299.76	-	47,097.89	1,11,987.83	1,16,990.37
B Intangible assets												
Computer Software	3.00	228.00	-	-	-	-	228.00	27.57	-	203.42	24.58	52.15
Total (B)		228.00	-	-	-	-	228.00	27.57	-	203.42	24.58	52.15
P.Y Total		170.00	58.00	-	-	-	228.00	14.35	-	175.85	52.15	8.50
Current Year Total (A + B)		1,59,313.71	3,513.46	-	-	-	1,62,827.17	7,771.57	-	55,045.31	1,07,781.86	1,12,039.98
Previous Year Total		1,55,958.50	3,355.21	-	-	-	1,59,313.71	8,314.11	-	47,273.74	1,12,039.98	1,16,998.87

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2022 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



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Note No. 8 Inventories

Particulars	₹ in thousand	
(Valued at cost or NRV unless otherwise stated)	As at 31st March 2023	As at 31st March 2022
Raw Material	160.85	135.64
Total	160.85	135.64

Note No. 9 Trade receivables

Particulars	₹ in thousand	
	As at 31st March 2023	As at 31st March 2022
Secured, Considered good	-	-
Unsecured, Considered Good	548.59	97.28
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	548.59	97.28

(Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	548.59	-	-	-	-	548.59
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	97.28	-	-	-	-	97.28
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 10 Cash and cash equivalents

Particulars	₹ in thousand	
	As at 31st March 2023	As at 31st March 2022
Balance with banks		
In Current Account	15,331.99	17,992.02
Total	15,331.99	17,992.02
Cash in hand		
Cash in hand	814.03	444.14
Total	814.03	444.14
Other		
In FDR Account	6,002.53	-
Total	6,002.54	(0.01)
Total	22,148.55	18,436.16

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Note No. 11 Other current assets

₹ in thousand

Particulars	As at 31st March 2023	As at 31st March 2022
Other Assets		
Balance with statutory authorities	322.67	492.20
Advance to Suppliers	615.00	3.15
Total	937.67	495.35

Note No. 12 Revenue from operations

₹ in thousand

Particulars	31st March 2023	31st March 2022
Sale of services		
Room Income, Food, Restaurant and Banquet Income	71,940.97	45,793.15
	71,940.97	45,793.15
Net revenue from operations	71,940.97	45,793.15

Note No. 13 Other income

₹ in thousand

Particulars	31st March 2023	31st March 2022
Interest Income		
Interest on Income Tax Refund	2.53	0.70
Interest on Electricity Deposit	19.69	7.23
	22.22	7.93
Total	22.22	7.93

Note No. 14 Cost of material Consumed

₹ in thousand

Particulars	31st March 2023	31st March 2022
Inventory at the beginning		
Food and Beverages Consumed	135.64	175.72
	135.64	175.72
Add:Purchase		
Food and Beverages Consumed	5,678.12	5,391.49
	5,678.12	5,391.49
Less:-Inventory at the end		
Food and Beverages Consumed	160.85	135.64
	160.85	135.64
Total	5,652.91	5,431.57

Note No. 15 Employee benefit expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Salaries and Wages		
Salaries, bonus and other allowances	9,083.58	6,609.41
Director Salary	3,840.00	2,880.00
	12,923.58	9,489.41
Contribution to provident and other fund		
ESI Employer Contribution	170.46	108.43
EPF Employer Contribution	353.31	157.44
EPF Adm Charges	34.23	22.02
	558.00	287.89
Staff welfare Expenses		
Staff Welfare	169.09	110.10
	169.09	110.10
Total	13,650.67	9,887.40



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Note No. 16 Finance costs

₹ in thousand

Particulars	31st March 2023	31st March 2022
Interest		
Interest paid on Secured Loan - SIDBI	4,658.52	6,266.13
Interest Paid on Car Loan	61.72	67.73
Interest on TDS Paid	7.73	20.91
	4,727.97	6,354.77
Other Borrowing costs		
Bank charges & Credit Card charges	96.43	124.12
	96.43	124.12
Total	4,824.40	6,478.89

Note No. 17 Depreciation and amortization expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Depreciation on tangible assets	7,744.00	8,299.76
Amortisation on intangible assets	27.57	14.35
Total	7,771.57	8,314.11

Note No. 18 Other expenses

₹ in thousand

Particulars	31st March 2023	31st March 2022
Operating Expenses		
Power and Fuel Expense	6,276.49	5,561.01
Telephone, Internet and DTH Expenses	234.23	293.51
Building Insurance	108.98	74.16
Commission Expense	1,965.77	1,666.02
Repair and Maintenance Expense-Machinery	1,282.07	1,114.70
Repair and Maintenance Expense-Building	1,153.70	471.28
Sub Total	11,021.24	9,180.69
Administration and other expenses		
Additional GST Paid/GST/TDS Late Fees	45.29	7.88
Advertisement	-	166.00
Audit fees	30.00	30.00
Computer Repair and maintenance	13.67	24.22
Conveyance expenses	181.37	114.66
Donations	-	21.00
General Expenses	141.68	5.27
Diwali Expense	40.49	-
Legal and Professional Fees	179.00	112.00
Printing and stationery	106.16	47.13
Rent	144.00	104.00
ROC Fees	-	15.20
Short & Excess Recovery	63.08	0.82
Security Services	-	279.88
Vehicle Running & Maintenance	251.72	214.10
Web Site Exp	265.00	340.00
Sub Total	1,461.46	1,482.15
Total	12,482.70	10,662.85



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Nishu

Note number 19: Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.62	0.40	55.00	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.96	7.96	-75.38	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00		0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	1.03	0.42	145.24	
(e) Inventory turnover ratio	Turnover	Average Inventory	485.29	294.15	64.98	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	222.77	422.09	-47.22	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-4.86	-1.56	211.54	
(i) Net profit ratio	Net Profit	Net Sales	0.37	0.10	270.00	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.27	0.10	170.00	
(k) Return on investment			0.00		0.00	

2) Other Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished below to the extent applicable to the Company.

- There are no proceedings that have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- The company is not declared as willful defaulter by any bank or financial Institution or other lender.
- The management has represented that, to the best of it's knowledge and belief, the Company had not made any transaction with Struck off Companies.
- The management has represented that, to the best of it's knowledge and belief, there is no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- There are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- The company has complied with the number of layers prescribed under Section 2(87) of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- The company do not have any Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 (Corporate Restructuring) of the Companies Act, 2013.
- The Company do not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



Kamlesh

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 20

A. Significant Accounting Policies

1. Basis of accounting:-

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

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

2. Use of Estimates

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

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

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

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

5. Depreciation :-

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

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

6. Foreign currency Transactions:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

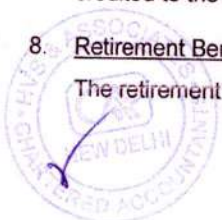
7. Investments :-

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

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

8. Retirement Benefits:-

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



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9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying 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.

10. Taxes on Income:-

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

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

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

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

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

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

General:

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

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value and are subject to confirmation, reconciliation and consequential adjustments, if any.
3. In the opinion of directors and to the best of their knowledge, Current Assets, Loans and Advances have a value of realization in the ordinary course of business at least equal to the amount at which these have been stated therein.
4. All the known liabilities have been provided for and there are no disputed liabilities as confirmed by the Directors.
5. As identified by the directors, there were no outstanding dues during the accounting year towards the enterprises as defined in the Micro, Small & Medium Enterprises Development Act, 2006.
6. As confirmed by the directors, there were no Contingent Liabilities against the company.
7. As confirmed by the directors, that the loan are given by the directors and there relatives to the company are out of there own fund.
8. No provision for retirement benefits has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.
9. Payments to Auditors:

Auditors Remuneration	2022-2023	2021-2022
As statutory auditors	30000.00	30000.00
For other services	Nil	Nil
Out-of-pocket expenses	Nil	Nil
Total	30000.00	30000.00



Kamlesh L. Nigam

10. Expenditure in foreign currency :

Particulars	2022-2023	2021-2022
Purchases	Nil	Nil
Expenses	Nil	Nil
Total	Nil	Nil

11. Earning in foreign currency :

Particulars	2022-2023	2021-2022
Sale of Goods	Nil	Nil
Sale of Services	Nil	Nil
Total	Nil	Nil

12. Value of Imports :

Particulars	2022-2023	2021-2022
Raw Material	Nil	Nil
Finished Goods	Nil	Nil
Total	Nil	Nil

13. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Mr. Narender Singh
2. Mrs. Kamlesh
3. Mr. Ashish Chaudhary
4. Mr. Nikhlesh Chaudhary
5. Mr. Narender Kumar Modi

(II) Relative of Key Management Personnel

1. Nil

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Nil



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Details of transactions during the year in the Ordinary Course of business:

Related Party	Nature of Transaction	Opening Balance	Amount Paid/Repaid	Amount Received	Closing Balance
Mr. Narender Singh	Unsecured Loan	1,23,98,000.00	42,00,000.00	-	81,98,000.00
Mrs. Kamlesh	Unsecured Loan	78,78,000.00	12,00,000.00	-	66,78,000.00
Mr. Ashish Chaudhary	Unsecured Loan	5,69,120.00	-		56,99,120.00
Mr. Nikhlesh Chaudhary	Unsecured Loan	8,016,000.00	7,20,000.00	-	72,96,000.00
Mr. Narender Singh	Directors Salary		960,000.00	-	
Mrs. Kamlesh	Directors Salary		960,000.00	-	
Mr. Ashish Chaudhary	Directors Salary		960,000.00	-	
Mr. Nikhlesh Chaudhary	Directors Salary		960,000.00	-	

14. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

15. Previous year figures have been regrouped / rearranged / reclassified wherever necessary, so as to make them comparable with current year figures.

As per our Audit Report of even date attached.

For H V S & ASSOCIATES
Chartered Accountants

Sd/-
(VENEET KUMAR BANSAL)
PARTNER
Membership No. 095727
Registration No. 0015527N
Place:- NEW DELHI
Date: - 01/09/2023
UDIN:

For ROYAL QUEST RESORTS PRIVATE LIMITED

Sd/-
KAMLESH
Director
DIN : 06397709

Sd/-
NARENDER SINGH
Director
DIN : 06397711

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2023

₹ in thousand

	PARTICULARS	31st March 2023	31st March 2022
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	27,580.95	5,026.26
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	7,771.57	8,314.11
	Finance Cost	4,824.40	6,478.88
	Interest received	(22.22)	(7.92)
	Operating profits before Working Capital Changes	40,154.70	19,811.33
	Adjusted For:		
	(Increase) / Decrease in trade receivables	(451.32)	22.43
	Increase / (Decrease) in trade payables	554.77	(292.31)
	(Increase) / Decrease in inventories	(25.21)	40.08
	Increase / (Decrease) in other current liabilities	(4,300.80)	4,650.54
	(Increase) / Decrease in other current assets	(442.32)	(458.25)
	Cash generated from Operations	35,489.82	23,773.81
	Net Cash flow from Operating Activities(A)	35,489.82	23,773.81
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(3,513.46)	(3,297.21)
	Interest Received	22.22	7.92
	Purchase of intangible assets	-	(58.00)
	Other Inflow / (Outflows) of cash	(130.00)	-
	Net Cash used in Investing Activities(B)	(3,621.24)	(3,347.29)
C.	Cash Flow From Financing Activities		
	Finance Cost	(4,824.40)	(6,478.88)
	Increase in / (Repayment) of Short term Borrowings	(6,120.00)	(5,115.88)
	Increase in / (Repayment) of Long term borrowings	(17,211.81)	(953.99)
	Net Cash used in Financing Activities(C)	(28,156.21)	(12,548.75)
D.	Net increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	3,712.37	7,877.77
E.	Cash & Cash Equivalents at Beginning of period	18,436.17	10,558.39
F.	Cash & Cash Equivalents at End of period	22,148.54	18,436.17
G.	Net increase / (Decrease) in Cash & Cash Equivalents(F-E)	3,712.37	7,877.77

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

As per our report of even date

For H V S & ASSOCIATES

Chartered Accountants

(FRN: 0015527N)

VENKET KUMAR BANSAL
PARTNER

Membership No.: 095727

Place: NEW DELHI

Date: 01/09/2023

For and on behalf of the Board of Directors

KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

Note No. 4(a) Short-term borrowings:Loans directors Unsecured

₹ in thousand

Particulars	As at 31st March 2023 Amount	As at 31st March 2022 Amount
Kamlesh	6,678.00	7,878.00
Narender Singh	8,198.00	12,398.00
Ashish Chaudhary	5,699.12	5,699.12
Nikhlesh Chaudhary	7,296.00	8,016.00
Total	27,871.12	33,991.12

Note No. 5(a)(a) Trade payables:(B) Others:Sundry Creditors

₹ in thousand

Particulars	31st March 2023
Abhinn Engineering And Services	20.86
Acquaviva India Pvt Ltd	3.66
Baba Services	142.25
Bagwada Indane	64.14
Bhagwati Chemicals	55.57
Bharat Consultancy	8.00
Bisleri International Pvt. Ltd.	31.25
Blessing International	20.92
Classic Care Utilities Pvt Ltd	6.00
Farooq Enterprises	2.00
Furnishing Decor	10.84
Future Fire Protection	23.17
Ishan Netsol Private Limited	15.47
J.V. Crafts	17.82
Kapoor Printers	3.07
Mohammad Umar & Sons	35.05
Mountain Valley Springs India Private Limited	9.18
Orient Crockeries	2.38
Rajdhani Sales Corporation	50.09
Ramkishor Saini & Laxmi Narayan Saini	121.67
Rangoli Paint House	45.53
R.D.Milk Products & Agency	64.76
R.S. Traders	19.92
Shah Screen House	17.43
Sharma And Company	25.36
Shiva Coal & Disposal Suppliers	21.84
Shri Gopiram Damodarlal	2.94
Shyam Store	267.23
Simtech Communications	8.26
Stylex Tailors	17.70
Sybaritic Linen	56.57
Vaishali Traders	104.31
Vatsal Mittal	47.03
Vishvkarma Hardware	4.82
Web Search Solution	9.90
Total	1,356.99

Note No. 6(a) Other current liabilities:Statutory dues Payable

₹ in thousand

Particulars	31st March 2023
TDS Payable	374.24
GST Payable	719.60
Employee State Insurance Payable	17.33
EPF Payable	68.68
Total	1,179.86



Kamlesh C Narender Singh

Note No. 6(b) Other current liabilities:Expenses Payables

₹ in thousand

Particulars	31st March 2023
Audit Fees Payable	30.00
Electricity Exp Payable	312.43
Director Salary Payable	3,477.00
Salary Payable	640.25
Telephone Expense Payable	0.91
Total	4,460.59

Note No. 6(c) Other current liabilities:Advance received from Customers

₹ in thousand

Particulars	31st March 2023
Anish Batra	549.10
Dinesh Kumar Agarwal	100.00
Goal	200.00
Innocept Event Studio Pvt Ltd	300.00
Jagdish Maheshwari	540.00
Kamal Takkar	500.00
Manju Lata	200.00
Manju Tomar	100.00
Naresh Gupta	500.00
Nirmala Arya	150.00
Sandeep Kapoor	300.00
Booking.Com B.V.	25.07
Hitesh Katta	23.00
Kunal Maini	175.42
Rajesh Sarin	50.00
Sebastian Thomas	10.71
Total	3,723.30

Note No. Other non-current assets:Security Deposit

₹ in thousand

Particulars	31st March 2023
Electricity Security Deposit	130.00
Total	130.00

Note No. 9(a) Trade receivables:Less than six months:Unsecured, Considered Good, Undisputed

₹ in thousand

Particulars	As at 31st March 2023
Agoda.Com	166.63
Chavvi Yadav Credit Card Balance	31.83
Expedia Lodging Partner Services Sarl	288.27
IBIBO Group Pvt. Ltd	12.49
Make My Trip India Pvt Ltd	44.96
Swarn & Neel	4.41
Total	548.59

Note No. 10(a) Cash and cash equivalents:Balance with banks:In Current

₹ in thousand

Particulars	As at 31st March 2023
HDFC bank	13,052.07
Bank Of Baroda	2,279.92
Total	15,331.99



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Note No. 11(a) Other current assets:Other Assets:Balance with statutory authorities

₹ in thousand

Particulars	31st March 2023
TDS/TCS Receivable	189.56
GST Input	133.11
Total	322.67

Note No. 11(b) Other current assets:Other Assets:Advance to Suppliers

₹ in thousand

Particulars	31st March 2023
4 Inside	10.00
Lakshmi Singage	50.00
NPP Engineering Services	500.00
P R Fashion	30.00
Prem Motors Private Limited-Car Booking	25.00
Total	615.00

Note No. 14 Value of import and indigenous material consumed

₹ in thousand

Particulars	Unit of Measurement	31st March 2023		31st March 2022	
		Value	Quantity	Value	Quantity
Food and Beverages Consumed					
Food and Beverages		5,652.91	-	5,431.57	-
		5,652.91		5,431.57	

₹ in thousand

Particulars	31st March 2023		31st March 2022	
	Value	%to total Consumption	value	%to total Consumption
Food and Beverages Consumed				
Imported	-	-	-	-
Indigenous	5,652.91	100.00	5,431.57	100.00
	5,652.91	100.00	5,431.57	100.00



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HVS & ASSOCIATES

Chartered Accountants

Independent Auditor's Report

To the Members of ROYAL QUEST RESORTS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of ROYAL QUEST RESORTS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

in our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Reporting of Key Audit Matters as per SA 701 are not applicable to the Company as it is an unlisted company.



357, Aggarwal Millennium Tower-1, Netaji Subhash Place, Delhi-110034

Phone : 011-4144 4934 Mobile : +91 9899 00 4530 Email : bansal.hvs@gmail.com

Kamlesh C

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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.



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.



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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



Handwritten signature
Kamlesh C

- iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. Company has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility since the company was not required to have such accounting software for FY 22-23 pursuant to Notification No. G.S.R. 235(E). dated 31.03.2022 issued by MCA.

Place:-NEW DELHI
Date: 01/09/2023
UDIN: 23095727BGWATL8352

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N

Sd/-

VEEET KUMAR BANSAL
(PARTNER)

Membership No. 095727



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Kanle S

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of all fixed assets.
(B) The company is maintaining proper records showing full particulars of intangible assets;
b) Pursuant to the company's program of verifying fixed assets in a phased manner, physical verification of fixed assets was conducted during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
c) The company does not own any immovable during the year. Therefore, the provisions of Clause (i)(c) of paragraph 3 of the order are not applicable to the company.
d) The company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.
e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.
- (ii) a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.
b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.



Handwritten signature: Kumar
Kamlesh

- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues as applicable and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2023 or a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (a) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
- (b) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- (c) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.
- (d) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,



Kamlesh
Kamlesh

- (e) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xii) The company is not a Nidhi Company. Accordingly, 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the company does not require to have an Internal audit system. Accordingly, clause 3(xiv) of the Order is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence Accordingly, 3(xv) of the Order is not applicable.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi) (a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.



Handwritten signature:
Kamlesh

- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-NEW DELHI
Date: 01/09/2023

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N
Sd/-
VINEET KUMAR BANSAL
(PARTNER)
Membership No. 095727

Nick...
Kamla S /

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment
Year
2024-25

PAN AAGCR1079R

Name ROYAL QUEST RESORTS PRIVATE LIMITED

Address 10/344,, SECOND FLOOR, , SUNDER VIHAR, , DELHI , 09-Delhi, 91-INDIA, 110087

Status 7-Private company Form Number ITR-6

Filed u/s 139(1)-On or before due date e-Filing Acknowledgement Number 697544711131124

Taxable Income and Tax Details

Current Year business loss, if any	1	0
Total Income	2	0
Book Profit under MAT, where applicable	3	0
Adjusted Total Income under AMT, where applicable	4	0
Net tax payable	5	0
Interest and Fee Payable	6	0
Total tax, interest and Fee payable	7	0
Taxes Paid	8	1,87,014
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1,87,010
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

Adjusted Income and Tax Detail

This return has been digitally signed by ASHISH CHAUDHARY in the capacity of
Director having PAN AGVPC3394A from IP address 122.161.73.203 on 13-
Nov-2024 15:35:02 at NEW DELHI (Place) DSC SI.No & Issuer 8245428 &
189074039103524CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private
Limited,C=IN

System Generated

Barcode/QR Code



AAGCR1079R06697544711131124b78ed6dc43b17116989129341a936cbcd962f1f3

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For ROYAL QUEST RESORTS PVT. LTD.
Narayan
DIRECTOR

Name of Assessee	ROYAL QUEST RESORTS PRIVATE LIMITED		
Address	10/344,,SECOND FLOOR,,SUNDER VIHAR,,DELHI,DELHI,110087		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	CIRCLE 21(2), DELHI	Year Ended	31.3.2024
PAN	AAGCR1079R	Incorporation Date	19/10/2012
Residential Status	Resident		
Nature of Business	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Non-star rated(10002),Trade Name:ROYAL QUEST RESORTS PRIVATE LIMITED		
A.O. Code	DEL-C-045-02		
GSTIN No.	08AAGCR1079R1ZN		
Filing Status	Original		
Last Year Return Filed On	24/10/2023	Acknowledgement No.:	434972331241023
Last Year Return Filed u/s	115BAA		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)

Profit as per Profit and Loss a/c	88,40,458
<u>Add:</u>	
Depreciation Debited in P&L A/c	82,62,615
Disallowable under section 37 (Transfer from other information)	3,974
Disallowable under section 36 (Transfer from other information)	27,734
Total	<u>1,71,34,781</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>99,08,899</u>
	<u>99,08,899</u>
	72,25,882
Brought Forward Depreciation Set off	<u>-72,25,882</u>

Gross Total Income

Total Income

Round off u/s 288 A

MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)	0
T.D.S./T.C.S	<u>1,87,014</u>
	<u>-1,87,014</u>
Refundable (Round off u/s 288B)	1,87,010

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

Non-Salary(as per Annexure) 1,56,239

T.C.S.(as per Annexure) 30,775

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

For ROYAL QUEST RESORTS PVT. LTD.
Nand
 DIRECTOR

Comparison of income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1. Total income as per Section 115BAA/115BAB		
2. Adjustments according to section 115BAA/115BAB		0
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB		
Gross Total Income as per Section 115BAA/115BAB	0	
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)		0
No Deduction exists		
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)		
NA		
3. Gross Total Income (1-2)	0	0
Deduction under Chapter VIA		0
Total Income after Adjustments under section 115BAA/115BAB		0

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2019-2020(26/10/2019)	933926	0	933926	0
2020-2021(15/02/2021)	7133639	0	6291956	841683
2021-2022(22/02/2022)	11963166	0	0	11963166
Total	20030731	0	7225882	12804849

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA/B AC/BAD	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
plant	15%	9132739	717948	2254035	12104722	0	0	12104722	1646656	10458066
plant	40%	72724	0	0	72724	0	0	72724	29090	43634
Building	10%	67523330	0	0	67523330	0	0	67523330	6752333	60770997
Furniture and Fitting	10%	9354502	645701	1532636	10533039	0	0	10533039	976662	9556377
Intangible Assets	25%	73361	0	0	73361	0	0	73361	18340	55021
Car	30%	97866	0	0	97866	0	0	97866	29360	68506
Car	15%	1268986	0	3548133	4817119	0	0	4817119	456458	4360661
Total		86523508	1363649	7335004	95222161	0	0	95222161	9908899	85313262

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	BANK OF BARODA	BANK OF BARODA, SULTANPUR MA BRANCH, SULTANPUR MAZRA, NEW DELHI, 110041	21170200033583	BARB0TRDS UL	Current (Primary)	Yes	Yes
2	HDFC Bank Ltd		50200028351408	HDFC000362		Yes	No

For ROYAL QUEST RESORTS PVT. LTD.

DIRECTOR

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAGCR1079R1ZN	57990573
	TOTAL	57990573

Details of T.D.S. on Non-Salary(26 AS Import Date:07 Oct 2024)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	ACCOUNTS OFFICER JPDC JAIPUR VIDYUT VITRAN NIGAM L	JPRJ00677F	32130	3213	3213
2	AGODA COMPANY PTE. LTD.	CHNA09569A	916402	9167	9167
3	BOOKING.COM B.V.	MUMB30899B	256604	2566	2566
4	HDFC BANK LIMITED	MUMH03189E	369462	36947	36947
5	MAKEMYTRIP INDIA PRIVATE LIMITED	DELM09144C	10163290	101633	101633
6	SUNBEAM PUBLISHERS PRIVATE LIMITED	DELS11386E	91908	1838	1838
7	YATRA TG STAYS PRIVATE LIMITED	MUMD13135D	87495	875	875
	TOTAL		11917291	156239	156239

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	401592	58401599	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :58401599	40160
Business	194C	91908	as above	as above	1838
Business	194O	11423791	as above	as above	114241
	Total	11917291	58401599		156239

Details of T.C.S.(26 AS Import Date:07 Oct 2024)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
	SHEEN MOTORS PRIVATE LIMITED	AMRS22991D	30775	30775
	TOTAL		30775	30775

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	3077500		
2	Business receipts	11515699	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income No account case gross receipts business /profession	57990573 411026 58401599
3	GST purchases	19304774		-46885900
4	GST turnover	57990573		

NAME OF ASSESSEE : ROYAL QUEST RESORTS PRIVATE LIMITED A.Y. 2024-2025 PAN : AAGCR1079R
Code : ROYAL

5 Interest from deposit
6 Purchase of time deposits

401592
6000000

Signature
(NARENDER SINGH)
For ROYAL QUEST RESORTS PRIVATE
LIMITED

CompuTax : ROYAL [ROYAL QUEST RESORTS PRIVATE LIMITED]

For ROYAL QUEST RESORTS PVT. LTD.

DIRECTOR

Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number

Date of e-Filing

652439590261024

26-Oct-2024

Name	: ROYAL QUEST RESORTS PRIVATE LIMITED
PAN/TAN	: AAGCR1079R
Address	: 10/344,, SECOND FLOOR,, SUNDER VIHAR,, SUNDER VIHAR,, DELHI, ,, 09, 110087
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2024-25
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 095727

(This is a computer generated Acknowledgement Receipt and needs no signature)

For ROYAL QUEST RESORTS PVT. LTD.

Nandhu
DIRECTOR

FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of

Name ROYAL QUEST RESORTS PRIVATE LIMITED
Address 10/344,, SECOND FLOOR, , SUNDER
VIHAR, , 09-Delhi , 91-India , Pincode -
110087
PAN AAGCR1079R
Aadhaar Number of the assessee, if available

was conducted by me H V S & Associates in pursuance of the provisions of the Companies Act, 2013,
and We annex hereto a copy of my audit report dated 05-Sep-2024 along with a copy each of
a. the audited profit and loss account for the period beginning from 01-Apr-2023 to ending on 31-Mar-2024
b. the audited balance sheet as at 31-Mar-2024 ; and
c. documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	As Per Annexure A Uploaded as Other Reports

Accountant Details

Name
Membership Number
FRN(Firm Registration Number)
Address 357 AGGARWAL, MILLENNIUM TOWER-1, , NETAJI SUBHASH
PLACE, PITAM PURA, PITAM PURA , 09-Delhi , 91-India , Pincode -
110034
Date of signing Tax Audit Report 07-Oct-2024
Place NEW DELHI
Date 26-Oct-2024



This form has been digitally signed by VENEET KUMAR BANSAL having PAN ADMPB0669D from IP Address 43.250.252.226 on 26/10/2024 06:51:36 PM Dsc Sl.No and issuer 194003739315489CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee

ROYAL QUEST RESORTS PRIVATE LIMITED

2. Address of the Assessee

10/344,, SECOND FLOOR,, SUNDER
VIHAR,, 09-Delhi, 91-India, Pincode -
110087

3. Permanent Account Number (PAN)

AAGCR1079R

Andhaar Number of the assessee, if available

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?

Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 27-Rajasthan	08AAGCR1079R1ZN

5. Status

Company

6. Previous year

01-Apr-2023 to 31-Mar-2024

7. Assessment year

2024-25

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

Yes

Section under which option exercised

115BAA

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
		No records added

(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 ?

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
						No records added

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).

Sl. No.	Sector	Sub Sector	Code
1	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES	Hotels - Non-star rated	10002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code

No records added

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Books prescribed



No records added

(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.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Sale, Purchase, Cash Book, Bank Book, Ledger, Vouchers (Computerized)	VILLAGE KACHERWAL A NH-8 KUKAS		JAIPUR	302028	91-India	27-Rajasthan

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Sale, Purchase, Cash Book, Bank Book, Ledger, Vouchers (Computerized)

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

Sl. No.	Section	Amount
	No records added	

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 ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(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:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
	No records added			

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	All significant accounting policies adopted by the Company stands disclosed in Notes of Accounts. There is no change in an accounting policy during the previous year which has a material effect in the financials of the Company.
2	ICDS II - Valuation of Inventories	Basis of valuation of Inventories and its valuation as per Financial as on balance sheet date are as follows:- (a) Finished Goods : At Cost or Realizable value whichever is lower at FIFO
3	ICDS III - Construction Contracts	This ICDS is Not Applicable
4	ICDS IV - Revenue Recognition	There is no such transactions which is not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty.
5	ICDS V - Tangible Fixed Assets	As shown in the clause no18 of the Tax Audit Report,
6	ICDS VII - Governments Grants	This ICDS is Not Applicable



Address Address City Or Zip Country State
Line 1 Line 2 Town Or District /Pin Code

clause (x) of sub-section (2) of section 56 applicable ?

No records added

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:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year (A-B-D)
1	WDV	Plant and Machinery @ 15%	15	₹1,04,01,725	₹0	₹0	₹1,04,01,725	₹66,20,116	₹66,20,116	₹0	₹0	₹21,03,134	₹1,48,13,725
2	WDV	Plant and Machinery @ 40%	40	₹72,724	₹0	₹0	₹72,724	₹0	₹0	₹0	₹0	₹29,980	₹42,744
3	WDV	Building @ 10%	10	₹6,75,23,330	₹0	₹0	₹6,75,23,330	₹0	₹0	₹0	₹0	₹6,75,23,330	₹6,75,23,330
4	WDV	Furniture & Fittings @ 10%	10	₹83,54,502	₹0	₹0	₹83,54,502	₹21,78,527	₹21,78,527	₹0	₹0	₹19,76,082	₹63,78,420
5	WDV	Intangible Assets @ 25%	25	₹73,961	₹0	₹0	₹73,961	₹0	₹0	₹0	₹0	₹18,380	₹55,581
6	WDV	Plant and Machinery @ 30%	30	₹97,860	₹0	₹0	₹97,860	₹0	₹0	₹0	₹0	₹19,260	₹78,600

19. Amount admissible under section-

Sl. No. Section Amount debited to profit and loss account Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

No records added

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)]

Sl. No.	Description	Amount
	No records added	

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Any fund setup under the provisions of ESI Act, 1948	₹ 2,797	15-May-2023	₹ 2,797	13-May-2023
2	Any fund setup under the provisions of ESI Act, 1948	₹ 2,636	15-Jun-2023	₹ 2,636	15-Jun-2023
3	Any fund setup under the provisions of ESI Act, 1948	₹ 2,528	15-Jul-2023	₹ 2,528	12-Jul-2023
4	Any fund setup under the provisions of ESI Act, 1948	₹ 2,456	15-Aug-2023	₹ 2,456	20-Aug-2023
5	Any fund setup under the provisions of ESI Act, 1948	₹ 2,966	15-Sep-2023	₹ 2,966	13-Sep-2023
6	Any fund setup under the provisions of ESI Act, 1948	₹ 3,073	15-Oct-2023	₹ 3,073	12-Oct-2023
7	Any fund setup under the provisions of ESI Act, 1948	₹ 3,436	15-Nov-2023	₹ 3,436	11-Nov-2023



7	ICDS IX - Borrowing Costs	Borrowing Costs are capitalized as part of cost of qualifying asset if they are directly attributable to the acquisition, construction or production of that asset. All other borrowing costs are recognized in profit and Loss in the period in which they incurred. During the previous year, there was no amount of borrowing cost which has required to be capitalised to fixed assets.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	There is no contingent assets and expected reimbursement which is required to be recognized as on Balance Sheet Date.
9	ICDS VI - Changes in Foreign Exchange Rates	Foreign currency transactions are initially accounted at the exchange rates prevailing on the dates of the transactions/ exchange rate at which the transaction is actually effected. All exchange differences arising on reporting of short term foreign currency monetary items at rates different from those at which they were initially recorded are recognised in the Statement of Profit and Loss.
10	ICDS VIII - Securities	This ICDS is Not Applicable

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(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

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being: -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
	No records added	

(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 & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No.	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to
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8	Any fund setup under the provisions of ESI Act, 1948	₹ 3,038	15-Dec-2023	₹ 3,038	13-Dec-2023
9	Any fund setup under the provisions of ESI Act, 1948	₹ 2,797	15-Jan-2024	₹ 2,797	13-Jan-2024
10	Any fund setup under the provisions of ESI Act, 1948	₹ 2,592	15-Feb-2024	₹ 2,592	12-Feb-2024
11	Any fund setup under the provisions of ESI Act, 1948	₹ 2,506	15-Mar-2024	₹ 2,506	14-Mar-2024
12	Any fund setup under the provisions of ESI Act, 1948	₹ 2,726	15-Apr-2024	₹ 2,726	15-Apr-2024
13	Provident Fund	₹ 30,064	15-May-2023	₹ 30,064	13-May-2023
14	Provident Fund	₹ 26,967	15-Jun-2023	₹ 26,967	15-Jun-2023
15	Provident Fund	₹ 25,959	15-Jul-2023	₹ 25,959	13-Jul-2023
16	Provident Fund	₹ 25,278	15-Aug-2023	₹ 25,278	19-Aug-2023
17	Provident Fund	₹ 30,159	15-Sep-2023	₹ 30,159	13-Sep-2023
18	Provident Fund	₹ 29,380	15-Oct-2023	₹ 29,380	13-Oct-2023
19	Provident Fund	₹ 34,354	15-Nov-2023	₹ 34,354	11-Nov-2023
20	Provident Fund	₹ 30,499	15-Dec-2023	₹ 30,499	11-Dec-2023

please note: Post filing, the complete records will be available for download as a separate file in the download section.
Generated File: Form3cdEmpPISuperann.csv

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.

Capital expenditure		
Sl. No.	Particulars	Amount
	No records added	

Personal expenditure		
Sl. No.	Particulars	Amount
	No records added	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party		
Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being entrance fees and subscriptions		
Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.		
Sl. No.	Particulars	Amount
	No records added	

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)		
Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above		
Sl. No.	Particulars	Amount
1	Interest on TDS Paid	₹ 1,524



Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted

No records added

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"

No records added

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State

No records added

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of levy deducted"

No records added

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)

₹ 0

₹ 0

₹ 0



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

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

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

₹ 0
₹ 0

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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
No records added		

(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;

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. (a) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0

(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

₹ 0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	NARENDER SINGH	APXPS3981E		DIRECTOR	DIRECTOR SALARY	₹15,00,000
2	KAMLESH	AJPK8752D		DIRECTOR	DIRECTOR SALARY	₹15,00,000
3	ASHISH CHAUDHARY	AGVPC3394A		DIRECTOR	DIRECTOR SALARY	₹15,00,000
4	NIKESH CHAUDHARY	BBGPR8993F		DIRECTOR	DIRECTOR SALARY	₹15,00,000

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
				No records added	

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST Payable	₹ 7,02,983
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC Employer Contribution Payable	₹ 11,767
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF Employer Contribution Payable	₹ 32,025

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

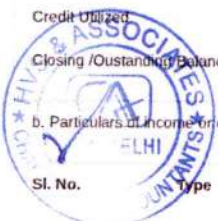
27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Outstanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
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No records added

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) ? No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	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
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No records added

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) (viii) ? No

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
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No records added

A.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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

B.a. 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 ? No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
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No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an amount payee cheque. [Section 69D] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
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No records added

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

B.a. 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 94A ? No

b. Please furnish the following details:



Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94E.(v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
		No records added

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 :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	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.

No records added

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

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	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.

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

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 a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year



Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
1	Kamlesh	10/344, 2nd Floor, Sundar Vihar, New Delhi-110087	AJPK8752D		₹11,50,000	₹66,78,000	Yes-Net banking	

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
					No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
					No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of section 115BAC/115BAD/115BAE (To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)		Date of order	Remarks
						Amount	Order U/s		
1	2019-20	Unabsorbed depreciation	₹ 14880538	₹	₹ 0	₹14880538	143 (1) & 27/11/2019	27-Nov-2019	CPC/1920/A6/1967346324
2	2020-21	Unabsorbed depreciation	₹ 7133639	₹	₹ 0	₹7133639	143 (1) & 27/03/2021	27-Mar-2021	CPC/2021/A6/157770285
3	2021-22	Unabsorbed depreciation	₹ 11963166	₹	₹ 0	₹11963166	143 (1) & 20/03/2022	20-Mar-2022	CPC/2122/A6/231308533

Whether a change in share holding 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 ?

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

No



If yes, please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

If yes, please furnish the details of the same.

₹ 0

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.

No

If yes, please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELR22857C	194C	Payments to contractors	₹12,40,152	₹12,40,152	₹12,40,152	₹17,364	₹0	₹0	₹0
2	DELR22857C	194H	Commission or brokerage	₹21,63,230	₹21,63,230	₹21,63,230	₹1,10,670	₹0	₹0	₹0
3	DELR22857C	194-I	Rent	₹2,00,000	₹2,00,000	₹2,00,000	₹20,000	₹0	₹0	₹0
4	DELR22857C	192	Salary	₹60,00,000	₹60,00,000	₹60,00,000	₹6,65,960	₹0	₹0	₹0
5	DELR22857C	194J	Fees for professional or technical services	₹50,000	₹50,000	₹50,000	₹5,000	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

No

Please furnish the details:

Sl. No.	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 details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
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No records added

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment(3)
			Amount Date of payment
1	DELR22857C	₹ 391	₹ 391 20-May-2023
2	DELR22857C	₹ 8	₹ 8 20-May-2023
3	DELR22857C	₹ 21	₹ 21 19-May-2023
4	DELR22857C	₹ 8	₹ 8 20-May-2023
5	DELR22857C	₹ 95	₹ 95 07-Aug-2023
6	DELR22857C	₹ 447	₹ 447 18-Nov-2023
7	DELR22857C	₹ 8	₹ 8 18-Nov-2023
8	DELR22857C	₹ 12	₹ 12 18-Nov-2023



9	DELR22857C	₹ 79	₹ 79	17-Feb-2024
10	DELR22857C	₹ 63	₹ 63	17-Feb-2024
11	DELR22857C	₹ 38	₹ 38	14-Mar-2024
12	DELR22857C	₹ 15	₹ 15	14-Mar-2024
13	DELR22857C	₹ 202	₹ 202	17-Apr-2024
14	DELR22857C	₹ 150	₹ 150	17-Apr-2024
15	DELR22857C	₹ 65	₹ 65	17-Apr-2024

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

(b). In the case of manufacturing concern,give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)
No records added						

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Give the details of any of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

Whether any audit was conducted under the Central Excise Act, 1944 ?



Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor, ?

No

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year.

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	57990573			71940971		
(b)	Gross profit / Turnover	37918898	57990573	65.39	66288060	71940971	92.14
(c)	Net profit / Turnover	8840458	57990573	15.24	27580946	71940971	38.34
(d)	Stock-in-Trade / Turnover	142650	57990573	0.25	160845	71940971	0.22
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

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

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
					No records added	

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 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details



Accountant Details

Name	ENEET KUMAR BANSAL
Membership Number	095727
FRN(Firm Registration Number)	0015527N
Address	357 AGGARWAL MILLENNIUM TOWER-1, NETAJI SUBHASH PLACE, PITAM PURA, PITAM PURA, 09-Delhi, 91-India, Pincode - 110034
Place	NEW DELHI
Date	26-Oct-2024

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	22-Jun-2023	22-Jun-2023	₹ 1,40,625	₹ 0	₹ 0	₹ 0	₹ 1,40,625
	2	20-Nov-2023	20-Nov-2023	₹ 8,10,000	₹ 0	₹ 0	₹ 0	₹ 8,10,000
	3	20-Apr-2023	20-Apr-2023	₹ 3,91,000	₹ 0	₹ 0	₹ 0	₹ 3,91,000
	4	17-Jun-2023	17-Jun-2023	₹ 25,781	₹ 0	₹ 0	₹ 0	₹ 25,781
	5	26-Aug-2023	26-Aug-2023	₹ 15,415	₹ 0	₹ 0	₹ 0	₹ 15,415
	6	17-Apr-2023	17-Apr-2023	₹ 2,119	₹ 0	₹ 0	₹ 0	₹ 2,119
	7	27-Apr-2023	27-Apr-2023	₹ 16,949	₹ 0	₹ 0	₹ 0	₹ 16,949
	8	21-Jul-2023	21-Jul-2023	₹ 25,424	₹ 0	₹ 0	₹ 0	₹ 25,424
	9	08-Sep-2023	08-Sep-2023	₹ 1,00,635	₹ 0	₹ 0	₹ 0	₹ 1,00,635
	10	11-Jan-2024	11-Jan-2024	₹ 8,678	₹ 0	₹ 0	₹ 0	₹ 8,678
	11	05-Feb-2024	05-Feb-2024	₹ 2,373	₹ 0	₹ 0	₹ 0	₹ 2,373
	12	08-Dec-2023	08-Dec-2023	₹ 7,10,000	₹ 0	₹ 0	₹ 0	₹ 7,10,000
	13	25-Dec-2023	25-Dec-2023	₹ 10,339	₹ 0	₹ 0	₹ 0	₹ 10,339
	14	28-Dec-2023	28-Dec-2023	₹ 25,000	₹ 0	₹ 0	₹ 0	₹ 25,000
	15	12-Dec-2023	12-Dec-2023	₹ 88,200	₹ 0	₹ 0	₹ 0	₹ 88,200
	16	27-Dec-2023	27-Dec-2023	₹ 51,580	₹ 0	₹ 0	₹ 0	₹ 51,580
	17	12-Dec-2023	12-Dec-2023	₹ 3,36,000	₹ 0	₹ 0	₹ 0	₹ 3,36,000
	18	02-Jan-2024	02-Jan-2024	₹ 2,11,865	₹ 0	₹ 0	₹ 0	₹ 2,11,865
	19	31-Jan-2024	31-Jan-2024	₹ 35,48,133	₹ 0	₹ 0	₹ 0	₹ 35,48,133
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	



Plant and Machinery @ 40%

No records added

Description of the Block of Assets/Class of Assets

Sl. No.

Date of Purchase

Date put to Use

Purchase Value(1)

CENVAT(2)

Adjustments on Account of

Change in Rate of Exchange (3)

subsidy or grant or reimbursement, by whatever name called (4)

Total Value of Purchases(B) (1+2+3+4)

Building @ 10%

No records added

Description of the Block of Assets/Class of Assets

Sl. No.

Date of Purchase

Date put to Use

Purchase Value(1)

CENVAT(2)

Adjustments on Account of

Change in Rate of Exchange (3)

subsidy or grant or reimbursement, by whatever name called (4)

Total Value of Purchases(B) (1+2+3+4)

Furnitures & Fittings @ 10%

1

20-Sep-2023

20-Sep-2023

₹ 21,409

₹ 0

₹ 0

₹ 0

₹ 21,409

2

20-Sep-2023

20-Sep-2023

₹ 27,661

₹ 0

₹ 0

₹ 0

₹ 27,661

3

23-Feb-2024

23-Feb-2024

₹ 40,800

₹ 0

₹ 0

₹ 0

₹ 40,800

4

25-Feb-2024

25-Feb-2024

₹ 40,800

₹ 0

₹ 0

₹ 0

₹ 40,800

5

27-Feb-2024

27-Feb-2024

₹ 41,760

₹ 0

₹ 0

₹ 0

₹ 41,760

6

29-Feb-2024

29-Feb-2024

₹ 42,240

₹ 0

₹ 0

₹ 0

₹ 42,240

7

20-Sep-2023

20-Sep-2023

₹ 2,67,123

₹ 0

₹ 0

₹ 0

₹ 2,67,123

8

25-Oct-2023

25-Oct-2023

₹ 14,746

₹ 0

₹ 0

₹ 0

₹ 14,746

9

27-Sep-2023

27-Sep-2023

₹ 5,754

₹ 0

₹ 0

₹ 0

₹ 5,754

10

15-May-2023

15-May-2023

₹ 1,50,000

₹ 0

₹ 0

₹ 0

₹ 1,50,000

11

29-Jul-2023

29-Jul-2023

₹ 90,000

₹ 0

₹ 0

₹ 0

₹ 90,000

12

25-Dec-2023

25-Dec-2023

₹ 25,850

₹ 0

₹ 0

₹ 0

₹ 25,850

13

26-Dec-2023

26-Dec-2023

₹ 88,000

₹ 0

₹ 0

₹ 0

₹ 88,000

14

26-Dec-2023

26-Dec-2023

₹ 60,254

₹ 0

₹ 0

₹ 0

₹ 60,254

15

28-Dec-2023

28-Dec-2023

₹ 1,23,792

₹ 0

₹ 0

₹ 0

₹ 1,23,792

16

02-Jan-2024

02-Jan-2024

₹ 2,90,540

₹ 0

₹ 0

₹ 0

₹ 2,90,540

17

10-Jan-2024

10-Jan-2024

₹ 60,254

₹ 0

₹ 0

₹ 0

₹ 60,254

18

07-Feb-2024

07-Feb-2024

₹ 6,00,000

₹ 0

₹ 0

₹ 0

₹ 6,00,000

19

31-Jul-2023

31-Jul-2023

₹ 83,754

₹ 0

₹ 0

₹ 0

₹ 83,754

20

03-Jan-2024

03-Jan-2024

₹ 1,03,800

₹ 0

₹ 0

₹ 0

₹ 1,03,800

Description of the Block of Assets/Class of Assets

Sl. No.

Date of Purchase

Date put to Use

Purchase Value(1)

CENVAT(2)

Adjustments on Account of

Change in Rate of Exchange (3)

subsidy or grant or reimbursement, by whatever name called (4)

Total Value of Purchases(B) (1+2+3+4)

Intangible Assets @ 25%

No records added

Description of the Block of Assets/Class of Assets

Sl. No.

Date of Purchase

Date put to Use

Purchase Value(1)

CENVAT(2)

Adjustments on Account of

Change in Rate of Exchange (3)

subsidy or grant or reimbursement, by whatever name called (4)

Total Value of Purchases(B) (1+2+3+4)



Plant and Machinery @
30%

No records added

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 30%				No records added

This form has been digitally signed by VENEET KUMAR BANSAL having PAN ADMPB0669D from IP Address 43.250.252.226 on 26/10/2024 06:51:36 PM Dsc:Sl.No and issuer 194003739315469CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA





M/S ROYAL QUEST RESORTS PRIVATE LIMITED

Annexure 'A'
(refer to Para 3 of Form 3CA)
(Asst Year 2024-2025)

OBSERVATIONS REGARDING FORM 3CD (Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

Assessee's Responsibility for Statement of Particulars in Form 3CD

- The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.

Tax Auditor's Responsibility

- ¶/We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. ¶/ We have conducted ~~my~~/our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
- Clause 21(a)** - It is not possible to us to support the conclusion that the expenditure like vehicle running, telephone, conveyance expenses was wholly and exclusively laid out for the business purpose.
- Clause 21(d)** - Though we have not noticed any payment in excess of Rs.10000/- or Rs. 35000/- (in case of plying, hiring or leasing goods carriages) have been made in contravention of section 40A (3) / 40A (3A) read with rule 6DD, however the assessee did not possess necessary evidence to verify the same.

Contd..2.



- **Clause 22** - The Assessee has confirmed that they had not received any intimation from the supplier regarding their status under the Micro, Small and Medium Enterprises Development Act 2006 and hence the disclosures relating to the amount unpaid as at the end of the year together with the interest paid/payable as required under the said act could not be ascertained for provision for interest. However, there is no impact on taxable income as the interest u/s 16 of MSMED Act, 2006 is not allowed as deduction under income Tax Act, 1961. Also, the amount inadmissible u/s 43B(h) of Income Tax Act, 1961 could not be determined.
- **Clause 23** - For ascertaining the persons covered under section 40A (2)(b), we have relied on the list provided and certified by the assessee.
- **Clause 31(a)(v)** - It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(b)(iv)** - It is not possible for us to verify whether specified sum have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bb)** - It is not possible for us to verify whether the assessee received 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 occasions from a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bd)** - It is not possible for us to verify whether the assessee paid 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 of transactions relating to one event or occasions to a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(c)(v)** - It is not possible for us to verify whether loans or deposits or specified advance have been paid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(e)(ii)** - It is not possible for us to verify whether the assessee received the repayment of loan or deposit or specified advance of an amount exceeding the limit specified in section 269T by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.

Contd..3.



- **Clause 34** - We have verified the compliance with the provisions of Chapter XVII-B / XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B / XVII-BB.
- **Clause 34(b)** - The assessee has not provided the adequate records / information for our verification regarding all the transactions which are required to be reported in the statement of tax deducted or tax collected.
- **Clause 35** - The assessee has not provided adequate records for our verification regarding the principal items of raw materials, finished products and by-products as required to be reported in this clause.
- **Clause 41** - The assessee has not provided adequate records / information for our verification regarding the demand raised or refund issued or details of relevant proceedings during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957.
- **Clause 44** - The assessee has not provided adequate records / information required under clause 44 of Form 3CD. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

PLACE: NEW DELHI
DATE : 07/10/2024

For HVS & ASSOCIATES
CHARTERED ACCOUNTANTS

FRN NO. 015527N



VENEET BANSAL
(PARTNER)

M. NO. 095727

Balance Sheet as at 31st March 2024

₹ in hundred

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	4,88,110.00	4,88,110.00
Reserves and surplus	2	(7,349.96)	(91,611.18)
Money received against share warrants		-	-
		4,80,760.04	3,96,498.82
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	3	3,45,324.63	4,97,172.57
Deferred tax liabilities (Net)		41,628.48	37,485.12
Other long term liabilities		-	-
Long-term provisions		-	-
		3,86,953.11	5,34,657.69
Current liabilities			
Short-term borrowings	4	2,67,211.20	2,78,711.20
Trade payables	5	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		6,215.70	13,569.94
Other current liabilities	6	1,11,294.68	93,637.42
Short-term provisions		-	-
		3,84,721.58	3,85,918.56
TOTAL		12,52,434.73	13,17,075.07
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	7		
Property, Plant and Equipment		10,82,034.77	10,77,572.82
Intangible assets		144.24	245.80
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		3,640.00	1,300.00
		10,85,819.01	10,79,118.62
Current assets			
Current investments		-	-
Inventories	8	1,426.50	1,608.45
Trade receivables	9	3,260.40	5,485.91
Cash and cash equivalents	10	1,59,910.78	2,21,485.39
Short-term loans and advances		-	-
Other current assets	11	2,018.04	9,376.70
		1,66,615.72	2,37,956.45
TOTAL		12,52,434.73	13,17,075.07

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date
For H V S & ASSOCIATES
Chartered Accountants
(FRN: 00155270)

SD/-

VENET KUMAR BANSAL
PARTNER
Membership No.: 095727
Date: 04/09/2024



For and on behalf of the Board of Directors

KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Statement of Profit and loss for the year ended 31st March 2024

₹ in hundred

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
Revenue from operations	12	5,79,905.73	7,19,409.71
Less: Excise duty		-	-
Net Sales		5,79,905.73	7,19,409.71
Other income	13	4,110.24	222.16
Total Income		5,84,015.97	7,19,631.87
Expenses			
Cost of material Consumed	14	90,739.90	56,529.11
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses	15	1,59,291.49	1,36,506.68
Finance costs	16	34,203.39	48,243.96
Depreciation and amortization expenses	17	82,626.15	77,715.69
Other expenses	18	1,28,750.46	1,24,826.97
Total expenses		4,95,611.39	4,43,822.41
Profit before exceptional, extraordinary and prior period items and tax		88,404.58	2,75,809.46
Exceptional items		-	-
Profit before extraordinary and prior period items and tax		88,404.58	2,75,809.46
Extraordinary items		-	-
Prior period item		-	-
Profit before tax		88,404.58	2,75,809.46
Tax expenses			
Current tax		-	-
Deferred tax		4,143.36	6,101.71
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		84,261.22	2,69,707.75
Earning per share-in ₹			
Basic			
Before extraordinary Items		1.73	5.53
After extraordinary Adjustment		1.73	-
Diluted			
Before extraordinary Items		1.73	5.53
After extraordinary Adjustment		1.73	5.53

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date

For H V S & ASSOCIATES

Chartered Accountants

(FRN: 001552/N)

For and on behalf of the Board of Directors

SD/-

VEEET KUMAR BANSAL
PARTNER
Membership No.: 095727
Date: 04/09/2024



KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Notes to Financial statements for the year ended 31st March 2024

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Authorised :		
5000000 (31/03/2023:5000000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
Issued :		
4881100 (31/03/2023:4881100) Equity shares of Rs. 10.00/- par value	4,88,110.00	4,88,110.00
Subscribed and paid-up :		
4881100 (31/03/2023:4881100) Equity shares of Rs. 10.00/- par value	4,88,110.00	4,88,110.00
Total	4,88,110.00	4,88,110.00

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

Equity shares

₹ in hundred

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	48,81,100	4,88,110.00	48,81,100	4,88,110.00
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
Outstanding at end of the period	48,81,100	4,88,110.00	48,81,100	4,88,110.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	KAMLESH	9,70,000	19.87	9,70,000	19.87
Equity	NARENDER KUMAR MODI	5,00,000	10.24	5,00,000	10.24
Equity	NARENDER SINGH	28,42,400	58.23	28,42,400	58.23
	Total :	43,12,400	88.34	43,12,400	88.34

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
Narender Singh	Equity [NV: 10.00]	2842400	58.23	2842400	58.23	0	2842400	58.23	2842400	58.23	0.00
Kamlesh	Equity [NV: 10.00]	970000	19.87	970000	19.87	0	970000	19.87	1065000	21.82	1.95
Ashish Chaudhary	Equity [NV: 10.00]	177000	3.63	177000	3.63	0	177000	3.63	241900	4.96	1.33
Nikhlesh Chaudhary	Equity [NV: 10.00]	151800	3.11	151800	3.11	0	151800	3.11	231800	4.75	1.64
Narender Kumar Modi	Equity [NV: 10.00]	500000	10.24	500000	10.24	0	500000	10.24	500000	10.24	0.00
	Total	4641200		4641200			4641200		4881100		



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance	(91,611.18)	(3,61,318.93)
Add: Profit for the year	84,261.22	2,69,707.75
Less : Deletion during the year	-	-
Closing Balance	(7,349.96)	(91,611.18)
Balance carried to balance sheet	(7,349.96)	(91,611.18)

Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
Term Loan - From Others						
Loan from SIDBI	3,16,460.81	-	3,16,460.81	4,90,248.20	-	4,90,248.20
Car Loan-Bank of Baroda	23,890.30	-	23,890.30	-	-	-
Car Loan-HDFC Bank	4,973.52	-	4,973.52	6,924.37	-	6,924.37
	3,45,324.63	-	3,45,324.63	4,97,172.57	-	4,97,172.57
The Above Amount Includes						
Secured Borrowings	3,45,324.63	-	3,45,324.63	4,97,172.57	-	4,97,172.57
Amount Disclosed Under the Head "Short Term Borrowings"(Note No. 4)		(-)	(-)		(-)	(-)
Net Amount	3,45,324.63	0	3,45,324.63	4,97,172.57	0	4,97,172.57

Note No. 4 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Loans and Advances from related parties		
Loans directors Unsecured	2,67,211.20	2,78,711.20
	2,67,211.20	2,78,711.20
	-	-
Total	2,67,211.20	2,78,711.20

Note No. 5 Trade payables

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
(B) Others		
Trade Payables	6,215.70	13,569.94
	6,215.70	13,569.94
Total	6,215.70	13,569.94

Note No. 6 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Others payables		
Advance From Customer	29,900.00	37,232.98
Statutory dues payable	14,589.18	11,798.59
Expenses Payables	66,805.50	44,605.85
	1,11,294.68	93,637.42
Total	1,11,294.68	93,637.42



Note No. 7 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Gross Block					Accumulated Depreciation/ Amortisation				Net Block	
	Useful Life (in Years)	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets											
Own Assets											
Land at Jaipur	0.00	63,643.97	-	-	-	63,643.97	-	-	-	63,643.97	63,643.97
Building at Jaipur	60.00	12,03,698.45	-	-	-	12,03,698.45	2,77,185.37	45,123.89	-	8,81,389.19	9,26,513.08
Office Equipments	5.00	1,23,771.12	29,719.82	-	-	1,53,490.95	97,406.58	15,895.60	-	40,188.77	26,364.54
Plant and Machinery	15.00	23,955.23	-	-	-	23,955.23	14,651.99	1,684.30	-	7,618.94	9,303.24
Furniture and Fixtures	10.00	1,80,320.75	21,785.38	-	-	2,02,106.13	1,39,379.74	15,037.70	-	47,688.69	40,941.01
Light Vehicles	10.00	22,914.20	35,481.33	-	-	58,395.53	12,617.24	4,681.41	-	41,096.88	10,296.96
Computers	3.00	7,637.95	-	-	-	7,637.95	7,177.94	101.69	-	408.32	510.01
Total (A)		16,25,991.68	86,986.53	-	-	17,12,978.22	5,48,418.86	82,524.59	-	10,82,034.77	10,77,572.82
P.Y Total		15,90,837.13	35,134.55	-	-	16,25,991.68	4,70,978.85	77,440.01	-	10,77,572.82	11,19,878.28
B Intangible assets											
Computer Software	3.00	2,230.00	-	-	-	2,230.00	2,034.20	101.56	-	144.24	245.80
Total (B)		2,230.00	-	-	-	2,230.00	2,034.20	101.56	-	144.24	245.80
P.Y Total		2,230.00	-	-	-	2,230.00	1,758.52	275.68	-	245.80	521.48
Current Year Total (A + B)		16,28,271.68	86,986.53	-	-	17,15,258.22	5,50,453.06	82,626.15	-	6,33,079.21	10,82,179.01
Previous Year Total		15,93,137.13	35,134.55	-	-	16,28,271.68	4,72,737.37	77,715.69	-	10,77,818.62	11,20,399.76

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Note No. 8 Inventories

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
(Valued at cost or NRV unless otherwise stated)		
Raw Material	1,426.50	1,608.45
Total	1,426.50	1,608.45

Note No. 9 Trade receivables

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Secured, Considered good	-	-
Unsecured, Considered Good	3,260.40	5,485.91
Doubtful	-	-
Allowance for doubtful receivables	-	-
Total	3,260.40	5,485.91

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	3,260.40	-	-	-	-	3,260.40
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	5,485.91	-	-	-	-	5,485.91
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

Note No. 10 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
In Current Account	79,060.14	1,53,319.90
Total	79,060.14	1,53,319.90
Cash in hand		
Cash in hand	18,594.03	8,140.21
Total	18,594.03	8,140.21
Other		
In FDR Account	62,256.62	60,025.28
Total	62,256.63	60,025.28
Total	1,59,910.78	2,21,485.39



ROYAL QUEST RESORTS PRIVATE LIMITED
10/344,, SECOND FLOOR,, SUNDER VIHAR,, DELHI-110087
CIN : U55101DL2012PTC243898

Note No. 11 Other current assets

₹ in hundred

Particulars	As at 31st March 2024	As at 31st March 2023
Other Assets		
Balance with Revenue Authorities	2,018.04	3,226.70
Advance to Suppliers	-	6,150.00
Total	2,018.04	9,376.70



Note No. 12 Revenue from operations

₹ in hundred

Particulars	31st March 2024	31st March 2023
Sale of services		
Room Income, Food, Restaurant and Banquet Income	5,79,905.73	7,19,409.71
	5,79,905.73	7,19,409.71
Net revenue from operations	5,79,905.73	7,19,409.71

Note No. 13 Other income

₹ in hundred

Particulars	31st March 2024	31st March 2023
Interest Income		
Interest on Income Tax Refund	94.32	25.28
Interest on Electricity Deposit	321.30	196.88
Interest Recd on FDR	3,694.62	-
	4,110.24	222.16
Total	4,110.24	222.16

Note No. 14 Cost of material Consumed

₹ in hundred

Particulars	31st March 2024	31st March 2023
Inventory at the beginning		
Food and Beverages Consumed	1,608.45	1,356.40
	1,608.45	1,356.40
Add:Purchase		
Food and Beverages Consumed	90,557.95	56,781.16
	90,557.95	56,781.16
Less:-Inventory at the end		
Food and Beverages Consumed	1,426.50	1,608.45
	1,426.50	1,608.45
Total	90,739.90	56,529.11

Note No. 15 Employee benefit expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Salaries and Wages		
Salaries, bonus and other allowances	90,166.18	90,835.78
Director Salary	60,000.00	38,400.00
	1,50,166.18	1,29,235.78
Contribution to provident and other fund		
ESI Employer Contribution	1,447.91	1,704.60
EPF Employer Contribution	3,459.98	3,533.07
EPF Adm Charges	288.48	342.32
	5,196.37	5,579.99
Staff welfare Expenses		
Staff Welfare	3,928.94	1,690.91
	3,928.94	1,690.91
Total	1,59,291.49	1,36,506.68



Note No. 16 Finance costs

₹ in hundred

Particulars	31st March 2024	31st March 2023
Interest		
Interest paid on Secured Loan - SIDBI	32,253.60	46,585.19
Interest Paid on Car Loan	789.49	617.18
Interest on TDS Paid	15.24	77.26
	33,058.33	47,279.63
Other Borrowing costs		
Bank charges & Credit Card charges	1,145.07	964.33
	1,145.07	964.33
Total	34,203.40	48,243.96

Note No. 17 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Depreciation on tangible assets	82,524.59	77,440.01
Amortisation on intangible assets	101.56	275.68
Total	82,626.15	77,715.69

Note No. 18 Other expenses

₹ in hundred

Particulars	31st March 2024	31st March 2023
Operating Expenses		
Power and Fuel Expense	56,199.07	62,764.92
Telephone, Internet and DTH Expenses	2,982.48	2,342.25
Freight	17.90	-
Building Insurance	773.22	1,089.83
Commission Expense	23,978.58	19,657.73
Repair and Maintenance Expense-Machinery	20,830.24	12,820.69
Repair and Maintenance Expense-Building	5,195.37	11,536.99
Sub Total	1,09,976.86	1,10,212.41
Administration and other expenses		
Additional GST Paid/GST/TDS Late Fees	24.50	452.89
Advertisement	1,016.62	-
Audit fees	300.00	300.00
Computer Repair and maintenance	1,473.73	136.69
Conveyance expenses	1,081.68	1,813.70
General Expenses	965.44	1,416.82
Diwali Expense	497.46	404.90
Legal and Professional Fees	1,556.00	1,790.00
Printing and stationery	983.92	1,061.59
Rent	3,570.00	1,440.00
Short & Excess Recovery	7.82	630.82
Security Services	3,071.28	-
Vehicle Running & Maintenance	2,046.66	2,517.15
Web Site Exp	2,178.50	2,650.00
Sub Total	18,773.60	14,614.56
Total	1,28,750.46	1,24,826.97



Note number: 19 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.43	0.62	-30.65	
(b) Debt Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	1.27	1.96	-35.20	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.19	1.03	-81.55	
(e) Inventory turnover ratio	Turnover	Average Inventory	382.15	485.29	-21.25	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	132.61	222.77	-40.47	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-2.66	-4.86	-45.27	
(i) Net profit ratio	Net Profit	Net Sales	0.15	0.37	-59.46	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.11	0.27	-59.26	
(k) Return on investment			0.00	0.00	0.00	

2) Other Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished below to the extent applicable to the Company.

- i. There are no proceedings that have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- ii. The company is not declared as willful defaulter by any bank or financial institution or other lender.
- iii. The management has represented that, to the best of it's knowledge and belief, the Company had not made any transaction with Struck off Companies.
- iv. The management has represented that, to the best of it's knowledge and belief, there is no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- v. There are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- vi. The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vii. The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The company has complied with the number of layers prescribed under Section 2(87) of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- ix. The company do not have any Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 (Corporate Restructuring) of the Companies Act, 2013.
- x. The Company do not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.



The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 20

A. Significant Accounting Policies

1. Basis of accounting:-

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

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

2. Use of Estimates

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

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

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

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

5. Inventories:-

Physical verification of inventory has been conducted at reasonable intervals by the management, and Inventories are taken and valued by the management at the end of the year. Further, Inventories are valued at Lower of cost or net realizable value.

6. Depreciation :-

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

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

7. Foreign currency Transactions:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

8. Retirement Benefits:-

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



9. Investments :-

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

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

10. 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.

11. Taxes on Income:-

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

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

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

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

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

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

General:

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

(B) Notes on Financial Statements

1. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value and are subject to confirmation, reconciliation and consequential adjustments, if any.
2. In the opinion of directors and to the best of their knowledge, Current Assets, Loans and Advances have a value of realization in the ordinary course of business at least equal to the amount at which these have been stated therein.
3. All the known liabilities have been provided for and there are no disputed liabilities as confirmed by the Directors.
4. As confirmed by the management, there were no Contingent Liabilities against the company.
5. As confirmed by the management, that the loan are given by the directors and there relatives to the company are out of their own fund.
6. No provision for retirement benefits has been made, in view of accounting policy No. 9-9. The impact of the same on Profit & Loss is not determined.
7. As confirmed by the management, the information regarding applicability of MSMED Act 2006 to the various supplier/parties has not been received from the suppliers. Hence information as required vide clause 22 of chapter V of MSMED Act 2006 is not being given.



8. Payments to Auditors:

Auditors Remuneration	2023-2024	2022-2023
As statutory auditors	30000.00	30000.00
For other services	Nil	Nil
Out-of-pocket expenses	Nil	Nil
Total	30000.00	30000.00

9. Value of Imports	2023-2024	2022-2023
Raw Material	Nil	Nil
Finished Goods	Nil	Nil
10. Expenditure in Foreign Currency	Nil	Nil
11. Earning in Foreign Exchange	Nil	Nil
12. Related Party disclosure as identified by the company and relied upon by the auditors:		

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Mr. Narender Singh
2. Mrs. Kamlesh
3. Mr. Ashish Chaudhary
4. Mr. Nikhlesh Chaudhary
5. Mr. Narender Kumar Modi

(II) Relative of Key Management Personnel

1. Nil

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. NIL



B) Details of transactions during the year in the Ordinary Course of business:

Related Party	Nature of Transaction	Opening Balance	Amount Paid/Repaid	Amount Received	Closing Balance
Mr. Narender Singh	Unsecured Loan	81,98,000.00	-	-	81,98,000.00
Mrs. Kamlesh	Unsecured Loan	66,78,000.00	11,50,000.00	-	55,28,000.00
Mr. Ashish Chaudhary	Unsecured Loan	56,99,120.00	-	-	56,99,120.00
Mr. Nikhlesh Chaudhary	Unsecured Loan	72,96,000.00	-	-	72,96,000.00
Mr. Narender Singh	Directors Salary		15,00,000.00	-	
Mrs. Kamlesh	Directors Salary		15,00,000.00	-	
Mr. Ashish Chaudhary	Directors Salary		15,00,000.00	-	
Mr. Nikhlesh Chaudhary	Directors Salary		15,00,000.00	-	

13. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

14. Previous year figures have been regrouped / rearranged / reclassified wherever necessary, so as to make them comparable with current year figures.

As per our Audit Report of even date attached.

For H V S & ASSOCIATES
Chartered Accountants

Sd/-

(VENEET KUMAR BANSAL)

PARTNER

Membership No. 095727

Registration No. 0015527N

Place:- NEW DELHI

Date: - 04/09/2024

UDIN:

For ROYAL QUEST RESORTS PRIVATE LIMITED

KAMLESH

Director

DIN : 06397709

NARENDER SINGH

Director

DIN : 06397711

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2024

₹ in hundred

	PARTICULARS	31st March 2024	31st March 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	88,404.58	2,75,809.46
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	82,626.15	77,715.69
	Finance Cost	34,203.39	48,243.96
	Interest received	(4,110.24)	(222.16)
	Operating profits before Working Capital Changes	2,01,123.88	4,01,546.95
	Adjusted For:		
	(Increase) / Decrease in trade receivables	2,225.51	(4,513.15)
	Increase / (Decrease) in trade payables	(7,354.24)	5,547.65
	(Increase) / Decrease in inventories	181.95	(252.05)
	Increase / (Decrease) in other current liabilities	17,657.26	(43,007.99)
	(Increase) / Decrease in other current assets	7,358.66	(4,423.20)
	Cash generated from Operations	2,21,193.02	3,54,898.21
	Net Cash flow from Operating Activities(A)	2,21,193.02	3,54,898.21
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(86,986.53)	(35,134.55)
	Interest Received	4,110.24	222.16
	Other Inflow / (Outflows) of cash	(2,340.00)	(1,300.00)
	Net Cash used in Investing Activities(B)	(85,216.29)	(36,212.39)
C.	Cash Flow From Financing Activities		
	Finance Cost	(34,203.39)	(48,243.96)
	Increase in / (Repayment) of Short term Borrowings	(11,500.00)	(61,200.00)
	Increase in / (Repayment) of Long term borrowings	(1,51,847.94)	(1,72,118.14)
	Net Cash used in Financing Activities(C)	(1,97,551.34)	(2,81,562.10)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(61,574.62)	37,123.71
E.	Cash & Cash Equivalents at Beginning of period	2,21,485.39	1,84,361.68
F.	Cash & Cash Equivalents at End of period	1,59,910.77	2,21,485.39
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	(61,574.62)	37,123.71

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

As per our report of even date

For H V S & ASSOCIATES

Chartered Accountants

(FRN: 0015527N)

VENEET KUMAR BANSAL

PARTNER

Membership No.: 095727

Date: 04/09/2024

For and on behalf of the Board of Directors

KAMLESH
Director
DIN: 06397709

NARENDER SINGH
Director
DIN: 06397711

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions



HVS & ASSOCIATES

Chartered Accountants

Independent Auditor's Report

To the Members of **ROYAL QUEST RESORTS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of ROYAL QUEST RESORTS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Emphasis of Matter

We draw attention to Note 7 of the financial statements, which describes the disclosure of information regarding applicability of MSMED Act 2006. Our opinion is not modified in respect of this matter.



357, Aggarwal Millennium Tower-1, Netaji Subhash Place, Delhi-110034

Phone : 011- 4144 4934 Mobile : +91 9899 00 4530 Email : bansal.hvs@gmail.com



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Reporting of Key Audit Matters as per SA 701 are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. The company, has used an accounting software, for maintaining its books of account which has a feature of audit trail feature, however based on our examination which included test checks, we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with.

Place:-NEW DELHI
Date: 04/09/2024
UDIN: 24095727BKEGME8213

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N

Sd/-
VENEET KUMAR BANSAL
(PARTNER)
Membership No. 095727



The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of all fixed assets.
(B) The company is maintaining proper records showing full particulars of intangible assets;
- b) Pursuant to the company's program of verifying fixed assets in a phased manner, physical verification of fixed assets was conducted during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c) The company does not own any immovable during the year. Therefore, the provisions of Clause (i)(c) of paragraph 3 of the order are not applicable to the company.
- d) The company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.
- e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.
- (ii) a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.
- b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.



- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues as applicable and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 or a period of more than six months from the date they became payable.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
(a) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
(b) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
(c) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.
(d) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,



- (e) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records¹ of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xii) The company is not a Nidhi Company. Accordingly, 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the company does not require to have an Internal audit system. Accordingly, clause 3(xiv) of the Order is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence Accordingly, 3(xv) of the Order is not applicable.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi) (a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.



- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-NEW DELHI
Date: 04/09/2024

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N

Sd/-
VENEET KUMAR BANSAL
(PARTNER)
Membership No. 095727



2022

Acknowledgement Number:617125131051022

Date of filing:05-Oct-2022

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[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)

Assessment Year
2022-23

PAN AAGCR1079R
Name ROYAL QUEST RESORTS PRIVATE LIMITED
Address 10/344, , SECOND FLOOR, , SUNDER VIHAR, , DELHI , 09-Delhi , 91-India , 110087
Status Private Company Form Number ITR-6
Filed u/s 139(1) Return filed on or before due date e-Filing Acknowledgement Number 617125131051022

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	4,92,200
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 4,92,200
	Accreted Income as per section 115TD	9	0
Accreted Income & Tax Detail	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by NARENDER SINGH in the capacity of Director having PAN APXPS3981E from IP address 122.161.78.218 on 05-Oct-2022

DSC Sl. No. & Issuer 3289960 & 31075549875789CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAGCR1079R0661712513105102248D16B7E6F7ED3E2C8D109F93550CF66C1161BF6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For ROYAL QUEST RESORTS PVT. LTD.
Narender
DIRECTOR

Name of Assessee	ROYAL QUEST RESORTS PRIVATE LIMITED		
Address	10/344,,SECOND FLOOR,,SUNDER VIHAR,,DELHI,DELHI,110087		
E-Mail	ASHOKKUMARGUPTAJEE@YAHOO.IN		
Status	Company(Domestic)	Assessment Year	2022-2023
Ward	CIRCLE 21(2), DELHI	Year Ended	31.3.2022
PAN	AAGCR1079R	Incorporation Date	19/10/2012
Residential Status	Resident		
Nature of Business	HOTELS, RESTAURANTS AND HOSPITALITY SERVICES-Hotels Non-star rated(10002)		
A.O. Code	DEL-C-045-02		
GSTIN No.	08AAGCR1079R1ZN		
Filing Status	Original		
Return Filed On	05/10/2022	Acknowledgement No.:	617125131051022
Last Year Return Filed On	22/02/2022	Acknowledgement No.:	241491100220222
Last Year Return Filed u/s	Normal		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from Business or Profession (Chapter IV D)

0

Profit as per Profit and Loss a/c		5026255
<u>Add:</u>		
Depreciation Debited in P&L A/c		8314108
Disallowable under section 37 (Transfer from other information)		49787
Disallowable under section 36 (Transfer from other information)		2111
Disallowable under section 40 (Transfer from other information)		38432
Total		13430693
<u>Less:</u>		
Depreciation as per Chart u/s 32	11111899	
		11111899
		2318794
Brought Forward Business Loss Set off		-2318794

Gross Total Income

0

Total Income

0

Round off u/s 288 A

0

MAT Provisions not apply on company due to applicability of section 115BAA

Tax Due @ 22% (Company applicable for Sec 115BAA)

0

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

492200

Refundable (Round off u/s 288B)

-492200

492200

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

Non-Salary(as per Annexure)

477976

For ROYAL QUEST RESORTS PVT. LTD.
Narinder
DIRECTOR

T.C.S. (as per Annexure) 14224

Due Date for filing of Return October 31, 2022

Due date extended to 07/11/2022 Circular No. 20/2022 in F.No:225/49/2021/ITA-II Dt 26-Oct-2022

Comparison of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1. Total income as per Section 115BAA/115BAB		0
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB		
	0	
Gross Total Income as per Section 115BAA/115BAB		0
(ii) Allowed Deductions (which were disallowed under section 115BAA / 115BAB)		
No Deduction exists		
(iii) Allowed Brought Forward Loss (which were disallowed under section 115BAA / 115BAB)		
NA	0	0
3. Gross Total Income (1-2)		0
Deduction under Chapter VIA		0
Total Income after Adjustments under section 115BAA/115BAB		0

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2018-2019(31/10/2018)	2923557	0	2318794	604763
2019-2020(26/10/2019)	693832	0	0	693832
2021-2022(22/02/2022)	1562824	0	0	1562824
Total	5180213	0	2318794	2861419

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Disallowed as per 115BAA/115BAB/115BAC/115BAD	Set off	Carried Forward
2018-2019(31/10/2018)	8401540	0	0	8401540
2019-2020(26/10/2019)	14880538	0	0	14880538
2020-2021(15/02/2021)	7133639	0	0	7133639
2021-2022(22/02/2022)	11963166	0	0	11963166
Total	42378883	0	0	42378883

Details of Depreciation

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
plant	15%	9440080	732593	364660	10537333	0	0	10537333	1553251	8984082
plant	40%	131249	70763	0	202012	0	0	202012	80805	121207
Building	10%	83362136	0	0	83362136	0	0	83362136	8336214	75025922
Furniture and Fitting	10%	7766752	0	372812	8139564	0	0	8139564	795316	7344248
Intangible Assets	25%	62753	0	58000	120753	0	0	120753	22938	97815
Commercial Vehicle	30%	199727	0	0	199727	0	0	199727	59918	139809

For ROYAL QUEST RESORTS PVT. LTD.
Nandini
DIRECTOR

Car	15%	0	1756382	0	1756382	0	0	1756382	263457	1492925
Total		10096269	2559738	795472	10431790	0	0	10431790	11111899	93206008
		7			7			7		

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	BANK OF BARODA	BANK OF BARODA, SULTANPUR MA BRANCH, SULTANPUR MAZRA, NEW DELHI, 110041	21170200033583		BARB0TRDSUL	Current(Primary)
2	HDFC Bank Ltd		50200028351408		HDFC0003623	

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAGCR1079R1ZN	45793149
	TOTAL	45793149

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	08AAGCR1079R1ZN	AB080621054987Q	25-Jul-2021	June, 2021	3878612.44	3878612.44
2	08AAGCR1079R1ZN	AB0809210379403	21-Oct-2021	September, 2021	10396227.16	10396227.16
3	08AAGCR1079R1ZN	AB0812211988214	26-Jan-2022	December, 2021	20956836.92	20956836.92
4	08AAGCR1079R1ZN	AB080322027084L	21-Apr-2022	March, 2022	10561472.25	10561472.25
	Total				45793148.77	45793148.77

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
1	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	7602950
2	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	-7602950
3	SFT-003_03A Cash deposit in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	8613413
4	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	52000
5	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	-52000
6	SFT-003_03B Cash withdrawals in current account	HDFC BANK LTD , HDFC BANK HOUSE 1 SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA, INDIA, 400013	-	850000
	Total			9463413.00

Details of T.D.S. on Non-Salary(26 AS Import Date:05 Oct 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	ACCOUNTS OFFICER JPDC JAIPUR VIDYUT VITRAN NIGAM L	JPRJ00677F	7225	723	723
2	AGODA COMPANY PTE. LTD.	CHNA09569A	492448	4924	4924

3	BOOKING.COM B.V.	MUMB30899B	98915	989	989
4	IBIBO GROUP PRIVATE LIMITED	DELP20371B	932405	9324	9324
5	MAKEMYTRIP INDIA PRIVATE LIMITED	DELM09144C	1755186	17552	17552
6	R.R. AGARWAL JEWELLERS PVT LTD	CALR03552D	753250	15065	15065
7	REVERIE ENTERTAINMENT	MUMR27785C	4250000	425000	425000
8	YATRA HOTEL SOLUTIONS PRIVATE LIMITED	CALD03425C	236968	2370	2370
9	YATRA TG STAYS PRIVATE LIMITED	MUMD13135D	202854	2029	2029
	TOTAL		8729251	477976	477976

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194A	7225	45801070	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :45801070	723
Business	194C	753250	as above	as above	15065
Business	194O	3718776	as above	as above	37188
House Property	194I(b)	4250000			425000
Total		8729251	45801070		477976

Details of T.C.S.(26 AS Import Date:05 Oct 2022)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	K.S. MOTORS PRIVATE LIMITED	JPRK02052B	14224	14224
	TOTAL		14224	14224

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Rent received	4250000		
2	Interest from deposit	7225		
3	Business receipts	4472026	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income No account case gross receipts business /profession	45793149 7921
4	GST turnover	45793149		45801070 -41329044
5	GST purchases	9753376		
6	Cash deposits	8613413		
7	Cash withdrawals	850000		
8	Purchase of vehicle	1422403		

Signature
(NARENDER SINGH)

NAME OF ASSESSEE: ROYAL QUEST RESORTS PRIVATE LIMITED A.Y. 2022-2023 PAN: AAGCR1079R
Code: ROYAL

For ROYAL QUEST RESORTS PRIVATE
LIMITED

CompuTax: ROYAL [ROYAL QUEST RESORTS PRIVATE LIMITED]

Acknowledgement Number:617019880051022

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made 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 to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of 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.
1	Naren der Singh	10/344, 2nd Floor, Sundar Vihar, New Delhi-110087	APXPS3981E		₹ 11,00,000	₹ 1,34,98,000	Yes-Net banking	
2	Kamle	10/344, 2nd Floor, Sundar Vihar, New Delhi-110087	AIIPK8752D		₹ 7,00,000	₹ 85,78,000	Yes-Net banking	



Acknowledgement Number:617019880051022

Dr. Ashish Chaudhary, Sunda r Vihar, New Del hi-11008 7

Family

3	Ashish Chaudhary	10/344, 2nd Floor, Sunda r Vihar, New Del hi-11008 7	AGVPC3394A	₹ 20,15,880	₹ 77,15,000	Yes-Net banking
4	Niklesh Chaudhary	10/344, 2nd Floor, Sunda r Vihar, New Del hi-11008 7	BBGPR8993F	₹ 19,50,000	₹ 99,66,000	Yes-Net banking

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
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No records added

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
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No records added

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



Acknowledgement Number:617019880051022

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/s & Date	
1	2018-19	Loss from business other than loss from speculative business and specified business	₹ 29,23,557	₹ 0	₹ 0	₹ 29,23,557 143 (1) & 1 1/04/2019	CPC/1819 /A6/1901 020978
2	2018-19	Unabsorbed depreciation	₹ 84,01,540	₹ 0	₹ 0	₹ 84,01,540 143 (1) & 2 7/11/2019	CPC/1920 /A6/1967 346324
3	2019-20	Unabsorbed depreciation	₹ 1,48,80,538	₹ 0	₹ 0	₹ 1,48,80,538 143 (1) & 2 7/11/2019	CPC/1920 /A6/1967 346324
4	2020-21	Unabsorbed depreciation	₹ 71,33,639	₹ 0	₹ 0	₹ 71,33,639 143 (1) & 2 7/03/2021	CPC/2021 /A6/1577 70285
5	2021-22	Loss from business other than loss from speculative business and specified business	₹ 15,62,824	₹ 0	₹ 0	₹ 15,62,824 143 (1) & 2 0/03/2022	CPC/2122 /A6/2313 08533
6	2019-20	Loss from business other than loss from speculative business and specified business	₹ 6,93,832	₹ 0	₹ 0	₹ 6,93,832 143 (1) & 2 7/11/2019	CPC/1920 /A6/1967 346324
7	2021-22	Unabsorbed depreciation	₹ 1,19,63,166	₹ 0	₹ 0	₹ 1,19,63,166 143 (1) & 2 0/03/2022	CPC/2122 /A6/2313 08533

b. Whether a change in share holding 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 ?

No

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No

Please furnish the details of the same.

₹ 0



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.

No

Please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELR22857 C	194C	Payments to contractors	₹ 12,09,058	₹ 12,09,058	₹ 12,09,058	₹ 15,399	₹ 0	₹ 0	₹ 0
2	DELR22857 C	194H	Commission or brokerage	₹ 15,71,820	₹ 15,71,820	₹ 15,31,712	₹ 76,601	₹ 0	₹ 0	₹ 0
3	DELR22857 C	192	Salary	₹ 28,80,000	₹ 28,80,000	₹ 28,80,000	₹ 1,90,840	₹ 0	₹ 0	₹ 0
4	DELR22857 C	194J	Fees for professional or technical services	₹ 88,000	₹ 88,000	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:



Acknowledgement Number:617019880051022

Sl. No.	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 details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELR22857C	24Q	31-May-2022	23-May-2022	Yes	
2	DELR22857C	26Q	31-Jul-2021	29-Aug-2021	Yes	
3	DELR22857C	26Q	31-Oct-2021	28-Oct-2021	Yes	
4	DELR22857C	26Q	31-Jan-2022	28-Jan-2022	Yes	
5	DELR22857C	26Q	31-May-2022	24-May-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
			Amount Date of payment
		₹ 0	₹ 0

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
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No records added



B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
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No records added

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
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No records added

37. Whether any cost audit was carried out ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

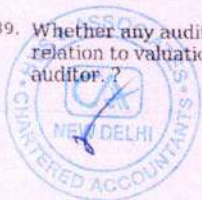
38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor ?

No



Acknowledgement Number:617019880051022

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	45793149		26008461	
(b)	Gross profit / Turnover	40361575	45793149 88.14	21977125	26008461 84.5
(c)	Net profit / Turnover	5026255	45793149 10.98	-10813908	26008461 -41.58
(d)	Stock-in-Trade / Turnover	135640	45793149 0.3	175720	26008461 0.68
(e)	Material consumed / Finished goods produced	0	0 0	0	0 0

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
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No records added

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

No

b. Please furnish

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
---------	--	--------------	-------------------------	----------------------------------	---	---



Acknowledgement Number:617019880051022

No records added

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 ?

No

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

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)

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

No records added

Accountant Details

Accountant Details



NAME

VENEET KUMAR BANSAL

MEMBERSHIP NUMBER

095727

FRN (Firm Registration Number)

0015527N

Address

357 AGGARWAL MILLENNIUM TOWER-1

NETAJI SUBHASH PLACE, PITAM PURA,
PITAM PURA
... 09- Delhi. 91-India,
Pincode - 110034

Place

NEW DELHI

Date

05-Oct-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%								
	1	12-Oct-2021	12-Oct-2021	₹ 77,000	₹ 0	₹ 0	₹ 0	₹ 77,000
	2	02-Jul-2021	02-Jul-2021	₹ 30,415	₹ 0	₹ 0	₹ 0	₹ 30,415
	3	31-Jan-2022	31-Jan-2022	₹ 1,11,406	₹ 0	₹ 0	₹ 0	₹ 1,11,406
	4	28-Sep-2021	28-Sep-2021	₹ 11,500	₹ 0	₹ 0	₹ 0	₹ 11,500
	5	19-Dec-2021	19-Dec-2021	₹ 62,782	₹ 0	₹ 0	₹ 0	₹ 62,782
	6	21-Jan-2022	21-Jan-2022	₹ 13,136	₹ 0	₹ 0	₹ 0	₹ 13,136
	7	17-Feb-2022	17-Feb-2022	₹ 80,848	₹ 0	₹ 0	₹ 0	₹ 80,848
	8	11-Sep-2021	11-Sep-2021	₹ 6,90,678	₹ 0	₹ 0	₹ 0	₹ 6,90,678
	9	11-Mar-2022	11-Mar-2022	₹ 19,488	₹ 0	₹ 0	₹ 0	₹ 19,488
	10	07-Jun-2021	07-Jun-2021	₹ 17,56,382	₹ 0	₹ 0	₹ 0	₹ 17,56,382
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	23-Aug-2021	23-Aug-2021	₹ 70,763	₹ 0	₹ 0	₹ 0	₹ 70,763
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%					No records added			



Acknowledgement Number:617019880051022

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	02-Feb-2022	02-Feb-2022	₹ 1,84,712	₹ 0	₹ 0	₹ 0	₹ 1,84,712
	2	28-Mar-2022	28-Mar-2022	₹ 1,88,100	₹ 0	₹ 0	₹ 0	₹ 1,88,100

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	1	09-Nov-2021	09-Nov-2021	₹ 58,000	₹ 0	₹ 0	₹ 0	₹ 58,000

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%					No records added			

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
No records added				



Acknowledgement Number:617019880051022

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Building @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 30%				
No records added				

This form has been digitally signed by **VEEET KUMAR BANSAL** having PAN **ADMPB0669D** from IP Address **NEW DELHI** on **05/10/2022 04:53:14 PM** Dsc Sl.No and issuer ,C=IN,O=Verasys Technologies Pvt Ltd.,OU=Certifying Authority





HVS & ASSOCIATES

Chartered Accountants

M/S ROYAL QUEST RESORTS PRIVATE LIMITED

Annexure 'A'
(refer to Para 3 of Form 3CA)
(Asst Year 2022-2023)

OBSERVATIONS REGARDING FORM 3CD (Forming part of the report under Sec. 44AB of the Income-tax Act, 1961)

Assessee's Responsibility for Statement of Particulars in Form 3CD

- The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.

Tax Auditor's Responsibility

- 4/We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. 4/ We have conducted my/our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
- Clause 21(a)** - It is not possible to us to support the conclusion that the expenditure like vehicle running, telephone, conveyance expenses was wholly and exclusively laid out for the business purpose.
- Clause 21(d)** - Though we have not noticed any payment in excess of Rs.10000/- or Rs. 35000/- (in case of plying, hiring or leasing goods carriages) have been made in contravention of section 40A (3) / 40A (3A) read with rule 6DD, however the assessee did not possess necessary evidence to verify the same.



Contd..2.

- **Clause 22** - As informed by the assessee, he / it does not have relevant information regarding any micro or small enterprise which is registered under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, hence amount due and interest payable is not ascertainable.
- **Clause 23** - For ascertaining the persons covered under section 40A (2)(b), we have relied on the list provided and certified by the assessee.
- **Clause 31(a)(v)** - It is not possible for us to verify whether loans or deposits have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(b)(iv)** - It is not possible for us to verify whether specified sum have been taken or accepted otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bb)** - It is not possible for us to verify whether the assessee received 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 occasions from a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(bd)** - It is not possible for us to verify whether the assessee paid 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 of transactions relating to one event or occasions to a person, by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.
- **Clause 31(c)(v)** - It is not possible for us to verify whether loans or deposits or specified advance have been paid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee.
- **Clause 31(e)(ii)** - It is not possible for us to verify whether the assessee received the repayment of loan or deposit or specified advance of an amount exceeding the limit specified in section 269T by an account payee cheque or an account payee bank draft, during the previous year as the necessary evidence is not in the possession of the assessee.

Contd..3.



- **Clause 34** - We have verified the compliance with the provisions of Chapter XVII-B / XVII-BB regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provisions of Chapter XVII-B / XVII-BB.
- **Clause 34(b)** - The assessee has not provided the adequate records / information for our verification regarding all the transactions which are required to be reported in the statement of tax deducted or tax collected.
- **Clause 35** - The assessee has not provided adequate records for our verification regarding the principal items of raw materials, finished products and by-products as required to be reported in this clause.
- **Clause 41** - The assessee has not provided adequate records / information for our verification regarding the demand raised or refund issued or details of relevant proceedings during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957.
- **Clause 44** - The assessee has not provided adequate records / information required under clause 44 of Form 3CD. Further the standard accounting software used by Assessee is not configured to generate reports as required under this clause. Therefore, it is not possible to determine the break-up of total expenditure of entities registered or not registered under the GST. In view of the above we are unable to verify and report the desired information in this clause.

PLACE: NEW DELHI

DATE : 05/10/2022

For HVS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN NO. 015527N



SD/-
VINEET BANSAL
(PARTNER)
M. NO. 095727

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	4,88,110.00	4,88,110.00
Reserves and surplus	2	(3,61,318.94)	(4,05,344.71)
Money received against share warrants			
		1,26,791.06	82,765.29
Share application money pending allotment			
Non-current liabilities			
Long-term borrowings	3	6,69,290.71	6,78,830.57
Deferred tax liabilities (Net)		31,383.41	25,146.63
Other long term liabilities			
Long-term provisions			
		7,00,674.12	7,03,977.20
Current liabilities			
Short-term borrowings	4	3,39,911.20	3,91,070.00
Trade payables	5		
(A) Micro enterprises and small enterprises			
(B) Others		8,022.29	10,945.38
Other current liabilities	6	1,36,645.42	90,140.02
Short-term provisions			
		4,84,578.90	4,92,155.41
TOTAL		13,12,044.09	12,78,897.90
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	7		
Property, Plant and Equipment		11,19,878.28	11,69,903.74
Intangible assets		521.48	85.00
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)			
Long-term loans and advances			
Other non-current assets			
		11,20,399.76	11,69,988.74
Current assets			
Current investments			
Inventories	8	1,356.40	1,757.20
Trade receivables	9	972.76	1,197.06
Cash and cash equivalents	10	1,84,361.68	1,05,583.93
Short-term loans and advances			
Other current assets	11	4,953.50	370.97
		1,91,644.33	1,08,909.16
TOTAL		13,12,044.09	12,78,897.90

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date
For H V S & ASSOCIATES
Chartered Accountants
(FRN: 0015527N)

Sd/-
VINEET KUMAR BANSAL
PARTNER
Membership No.: 095727
Place: NEW DELHI
Date: 31/08/2022

For and on behalf of the Board of Directors

Sd/-
KAMLESH
Director
DIN: 06397709

Sd/-
NARENDER SINGH
Director
DIN: 06397711

Statement of Profit and loss for the year ended 31st March 2022

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	12	4,57,931.49	2,60,084.61
Less: Excise duty			
Net Sales		4,57,931.49	2,60,084.61
Other income	13	79.21	93.67
Total Income		4,58,010.70	2,60,178.28
Expenses			
Cost of material Consumed	14	54,315.74	40,313.37
Purchase of stock-in-trade			
Changes in inventories	15	98,874.04	78,540.99
Employee benefit expenses	16	64,788.83	72,030.51
Finance costs	17	83,141.08	91,971.49
Depreciation and amortization expenses	18	1,06,628.46	85,461.00
Other expenses			
Total expenses		4,07,748.15	3,68,317.37
Profit before exceptional, extraordinary and prior period items and tax		50,262.55	(1,08,139.08)
Exceptional items			
Profit before extraordinary and prior period items and tax		50,262.55	(1,08,139.08)
Extraordinary items			
Prior period item			
Profit before tax		50,262.55	(1,08,139.08)
Tax expenses			
Current tax			
Deferred tax		6,236.78	7,191.65
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		44,025.77	(1,15,330.73)
Earning per share-in ₹			
Basic			
Before extraordinary Items		0.90	
After extraordinary Adjustment		0.90	
Diluted			
Before extraordinary Items		0.90	
After extraordinary Adjustment		0.90	

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

20

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

As per our report of even date
For H V S & ASSOCIATES
Chartered Accountants
(FRN: 0015527N)

Sd/-
VINEET KUMAR BANSAL
PARTNER
Membership No.: 095727
Place: NEW DELHI
Date: 31/08/2022

For and on behalf of the Board of Directors

Sd/-
KAMLESH
Director
DIN: 06397709

Sd/-
NARENDER SINGH
Director
DIN: 06397711

For ROYAL QUEST RESORTS PVT. LTD.

DIRECTOR

Notes to Financial statements for the year ended 31st March 2022
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital			₹ in hundred
Particulars	As at 31st March 2022	As at 31st March 2021	
Authorised : 5000000 (31/03/2021 5000000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00	
Issued : 4881100 (31/03/2021 4881100) Equity shares of Rs. 10.00/- par value	4,88,110.00	4,88,110.00	
Subscribed and paid-up : 4881100 (31/03/2021 4881100) Equity shares of Rs. 10.00/- par value	4,88,110.00	4,88,110.00	
Total	4,88,110.00	4,88,110.00	

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

		₹ in hundred		
Equity shares	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	48,81,100	4,88,110.00	48,81,100	4,88,110.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	48,81,100	4,88,110.00	48,81,100	4,88,110.00

Right, Preferences and Restriction attached to shares

Equity shares
The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV, 10.00]	KAMLESH	9,70,000	19.87	9,70,000	19.87
Equity [NV, 10.00]	NARENDER KUMAR MODI	5,00,000	10.24	5,00,000	10.24
Equity [NV, 10.00]	NARENDER SINGH	28,42,400	58.23	28,42,400	58.23
Total :		43,12,400	88.34	43,12,400	88.34

Details of shares held by Promoters

Details of shares held by Promoters													
		Current Year						Previous Year					
		Shares at beginning		Shares at end		% Chang e	Shares at beginning		Shares at end		% Chang e		
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%			
Narender Singh	Equity [NV 10.00]	0	0.00	2842400	58.23	58.23	2842400	58.23		0.00	-58.23		
Kamlesh	Equity [NV 10.00]	0	0.00	970000	19.87	19.87	970000	19.87		0.00	-19.87		
Ashish Chaudhary	Equity [NV 10.00]	0	0.00	177000	3.63	3.63	177000	3.63		0.00	-3.63		
Nikhlesh Chaudhary	Equity [NV 10.00]	0	0.00	151800	3.11	3.11	151800	3.11		0.00	-3.11		
Narender Kumar Modi	Equity [NV 10.00]	0	0.00	500000	10.24	10.24	500000	10.24		0.00	-10.24		
Total				4641200			4641200						



Kamlesh

Narender Singh

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance	(4,05,344.71)	(2,90,013.97)
Add: Profit for the year	44,025.77	
Less: Loss for the year		(1,15,330.73)
Closing Balance	(3,61,318.94)	(4,05,344.70)
Balance carried to balance sheet	(3,61,318.94)	(4,05,344.70)

Note No. 3 Long-term borrowings

₹ in hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Term Loan - From Others						
Loan from SIDBI secured	6,59,461.30		6,59,461.30	6,76,672.85		6,76,672.85
Car Loan-Bank of Baroda secured	1,097.45		1,097.45	2,157.72		2,157.72
Car Loan-HDFC Bank secured	8,731.96		8,731.96			
	6,69,290.71		6,69,290.71	6,78,830.57		6,78,830.57
The Above Amount Includes						
Secured Borrowings	6,69,290.71		6,69,290.71	6,78,830.57		6,78,830.57
Net Amount	6,69,290.71	0	6,69,290.71	6,78,830.57	0	6,78,830.57

Note No. 4 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Loans and Advances from related parties		
Loans directors Unsecured	3,39,911.20	3,91,070.00
	3,39,911.20	3,91,070.00
Total	3,39,911.20	3,91,070.00

Note No. 5 Trade payables

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
(B) Others		
Sundry Creditors	8,022.29	10,945.38
	8,022.29	10,945.38
Total	8,022.29	10,945.38

Trade Payables Ageing Schedule

₹ in hundred

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	8022.29				8022.29	10945.38				10945.38
Disputed Dues-MSME					0.00					0.00
Disputed Others					0.00					0.00

Note No. 6 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		
Statutory dues Payable	7,213.40	9,249.79
Expenses Payables	38,363.01	36,809.02
Advance received from Customers	91,069.01	44,081.21
	1,36,645.42	90,140.02
Total	1,36,645.42	90,140.02



Kamlesh

Amish Singh

ROYAL QUEST RESORTS PRIVATE LIMITED
10/344,, SECOND FLOOR,, SUNDER VIHAR,, DELHI-110087
CIN : U55101DL2012PTC243898

₹ in hundred

₹ in hundred		Gross Block							Accumulated Depreciation/ Amortisation			Net Block	
Assets		Balance as at 1st April 2021	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
A	Tangible assets												
	Own Assets	63,643.97						63,643.97				63,643.97	63,643.97
	Land at Jaipur	12,03,698.45						12,03,698.45	1,79,888.80	49,862.51		9,73,947.14	10,23,809.65
	Building at Jaipur	95,343.76	9,898.38					1,05,242.14	78,563.27	9,534.10		17,144.77	16,780.49
	Office Equipments	22,881.08	1,074.15					23,955.23	10,191.52	2,403.85		11,359.86	12,689.56
	Plant and Machinery	1,59,987.05	3,728.12					1,63,715.18	1,09,779.38	15,780.16		1,25,559.54	50,207.67
	Furniture and Fixtures	5,350.38	17,563.82					22,914.20	2,986.18	5,091.03		38,155.64	2,364.20
	Light Vehicles	6,980.33	707.63					7,687.95	6,572.14	325.91		14,836.99	408.19
	Computers												
	Total (A)	15,57,885.03	32,972.10					15,90,857.13	3,87,981.29	82,997.56		11,19,878.28	11,69,903.74
	P.Y Total	15,53,476.71	4,408.32					15,57,885.03	2,96,111.61	91,869.68		11,69,903.74	12,57,365.10
B	Intangible assets												
	Computer Software	1,700.00	580.00					2,280.00	1,615.00	143.52		1,758.52	85.00
	Total (B)	1,700.00	580.00					2,280.00	1,615.00	143.52		1,758.52	85.00
	P.Y Total	1,700.00						1,700.00	1,513.19	101.81		85.00	186.81
	Current Year Total (A + B)	15,59,585.03	33,552.10					15,93,137.13	3,89,596.29	83,141.08		11,20,399.76	11,69,988.74
	Previous Year Total	15,55,176.71	4,408.32					15,59,585.03	2,97,624.80	91,971.49		11,69,988.74	12,57,551.91

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2021 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Kamlesh Kumar

Note No. 8 Inventories

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
(Valued at cost or NRV unless otherwise stated)		
Finished Goods	1,356.40	1,757.20
Total	1,356.40	1,757.20

Note No. 9 Trade receivables

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good		
Unsecured, Considered Good	972.76	1,197.06
Doubtful		
Total	972.76	1,197.06

(Current Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	972.76					972.76
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

(Previous Year)

₹ in hundred

Particulars	Outstanding for following periods from due date of payment#					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,197.06					1,197.06
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

Note No. 10 Cash and cash equivalents

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
In Current Account	1,79,920.23	85,223.42
Total	1,79,920.23	85,223.42
Cash in hand		
Cash in hand	4,441.45	20,360.51
Total	4,441.45	20,360.51
Total	1,84,361.68	1,05,583.93

Note No. 11 Other current assets

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
Balance with statutory authorities	4,922.00	116.99
Advance to Suppliers	31.50	253.98
Total	4,953.50	370.97



Kamlesh *Naresh*

Note No. 12 Revenue from operations

₹ in hundred

Particulars	31st March 2022	31st March 2021
Sale of services		
Room Income, Food, Restaurant and Banquet Income	4,57,931.49	2,60,084.61
	4,57,931.49	2,60,084.61
Net revenue from operations	4,57,931.49	2,60,084.61

Note No. 13 Other income

₹ in hundred

Particulars	31st March 2022	31st March 2021
Interest Income	6.96	14.60
Interest on Income Tax Refund	72.25	79.07
Interest on Electricity Deposit	79.21	93.67
Total	79.21	93.67

Note No. 14 Cost of material Consumed

₹ in hundred

Particulars	31st March 2022	31st March 2021
Inventory at the beginning		
Food and Beverages Consumed	1,757.20	2,758.80
	1,757.20	2,758.80
Add:Purchase		
Food and Beverages Consumed	53,914.94	39,311.77
	53,914.94	39,311.77
Less:-Inventory at the end		
Food and Beverages Consumed	1,356.40	1,757.20
	1,356.40	1,757.20
Total	54,315.74	40,313.37

Note No. 15 Employee benefit expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Salaries and Wages		
Salaries, bonus and other allowances	66,094.12	46,580.31
Director Salary	28,800.00	28,800.00
	94,894.12	75,380.31
Contribution to provident and other fund		
ESI Employer Contribution	1,084.29	894.82
EPF Employer Contribution	1,574.39	826.21
EPF Adm Charges	220.21	143.34
	2,878.89	1,864.37
Staff welfare Expenses		
Staff Welfare	1,101.03	1,296.31
	1,101.03	1,296.31
Total	98,874.04	78,540.99

Note No. 16 Finance costs

₹ in hundred

Particulars	31st March 2022	31st March 2021
Interest		
Interest paid on Secured Loan - SIDBI	62,661.25	70,116.53
Interest Paid on Car Loan	677.26	206.00
Interest on TDS Paid	209.11	4.30
	63,547.62	70,326.83
Other Borrowing costs		
Processing Fees on Loan-SIDBI		992.80
Bank charges & Credit Card charges	1,241.21	710.88
	1,241.21	1,703.68
Total	64,788.83	72,030.51



Kamlesh *Arushi Singh*

Note No. 17 Depreciation and amortization expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Depreciation on tangible assets	82,997.56	91,869.68
Amortisation on intangible assets	143.52	101.81
Total	83,141.08	91,971.49

Note No. 18 Other expenses

₹ in hundred

Particulars	31st March 2022	31st March 2021
Operating Expenses		
Power and Fuel Expense	55,610.08	41,554.42
Linen and Uniform Washing and Laundry Expenses		663.61
Telephone, Internet and DTH Expenses	2,935.13	1,915.97
Building Insurance	741.60	861.50
Building Tax		15,743.70
Commission Expense	16,660.23	3,443.93
Repair and Maintenance Expense-Machinery	11,147.05	5,666.98
Repair and Maintenance Expense-Building	4,712.83	3,949.26
Sub Total	91,806.92	73,799.36
Administration and other expenses		
Additional GST Paid/GST/TDS Late Fees	78.76	48.00
Advertisement	1,660.04	
Audit fees	300.00	300.00
Computer Repair and maintenance	242.18	246.33
Conveyance expenses	1,146.60	1,513.10
Donations	210.00	
General Expenses	52.65	60.12
Legal and Professional Fees	1,120.00	1,760.00
Printing and stationery	471.29	534.08
Rent	1,040.00	900.00
ROC Fees	152.00	
Short & Excess Recovery	8.20	18.04
Security Services	2,798.84	
Vehicle Running & Maintenance	2,140.97	4,499.97
Web Site Exp	3,400.00	1,782.00
Sub Total	14,821.53	11,661.65
Total	1,06,628.46	85,461.00



Kamlesh L *write my*

Note number: 19 Additional Regulatory Information

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.40	0.22	81.82	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	6.85	12.93	-47.02	
(c) Debt Service Coverage Ratio	Earning Before Interest tax, Depreciation & Amortisation	Total principal + interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest tax, Depreciation & Amortisation	Average Shareholder's Equity	0.56	-1.39	-140.29	
(e) Inventory turnover ratio	Turnover	Average Inventory	294.15	148.01	98.74	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	422.09	217.27	94.27	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-1.56	-0.68	129.41	
(i) Net profit ratio	Net Profit	Net Sales	0.14	-0.44	-131.82	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.10	-0.03	-433.33	
(k) Return on investment					0.00	

2) Other Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished below to the extent applicable to the Company.

- i. There are no proceedings that have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- ii. The company is not declared as wilful defaulter by any bank or financial Institution or other lender.
- iii. The Company had not made any transaction with Struck off Companies.
- iv. There is no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- v. There are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder
- vi. The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vii. The management has represented, that, to the best of it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The company has complied with the number of layers prescribed under Section 2(87) of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- ix. The company do not have any Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 (Corporate Restructuring) of the Companies Act, 2013.
- x. The Company do not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- xi. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.



Kamal *11/06/2021*

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 20

A. Significant Accounting Policies

1. Basis of accounting -

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

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

2. Use of Estimates

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

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

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

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

5. Depreciation :-

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

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

6. Foreign currency Transactions:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

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

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

8. Retirement Benefits :-

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

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying 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.



Kamlesh L. Narula

10 Taxes on Income -

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

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

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

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

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

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

General

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

(B) Notes on Financial Statements

- The SSI status of the creditors is not known to the Company; hence the information is not given.
- Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value and are subject to confirmation, reconciliation and consequential adjustments, if any.
- In the opinion of directors and to the best of their knowledge, Current Assets, Loans and Advances have a value of realization in the ordinary course of business at least equal to the amount at which these have been stated therein.
- All the known liabilities have been provided for and there are no disputed liabilities as confirmed by the Directors.
- As identified by the directors, there were no outstanding dues during the accounting year towards the enterprises as defined in the Micro, Small & Medium Enterprises Development Act, 2006.
- As confirmed by the directors, there were no Contingent Liabilities against the company.
- As confirmed by the directors, that the loan are given by the directors and there relatives to the company are out of there own fund.
- No provision for retirement benefits has been made, in view of accounting policy No. 8. The impact of the same on Profit & Loss is not determined.
- Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
As statutory auditors	30000.00	30000.00
For other services	Nil	Nil
Out-of-pocket expenses	Nil	Nil
Total	30000.00	30000.00

10 Expenditure in foreign currency

Particulars	2021-2022	2020-2021
Purchases	Nil	Nil
Expenses	Nil	Nil
Total	Nil	Nil



Kamlesh L *Manager*

11. Earning in foreign currency

Particulars	2021-2022	2020-2021
Sale of Goods	Nil	Nil
Sale of Services	Nil	Nil
Total	Nil	Nil

12. Value of Imports

Particulars	2021-2022	2020-2021
Raw Material	Nil	Nil
Finished Goods	Nil	Nil
Total	Nil	Nil

13. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Mr. Narender Singh
2. Mrs. Kamlesh
3. Mr. Ashish Chaudhary
4. Mr. Nikhlesh Chaudhary
5. Mr. Narender Kumar Modi

(II) Relative of Key Management Personnel

1. Nil

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. Nil

Details of transactions during the year in the Ordinary Course of business:

Related Party	Nature of Transaction	Opening Balance	Amount Paid/Repaid	Amount Received	Closing Balance
Mr. Narender Singh	Unsecured Loan	13,498,000.00	1,100,000.00	-	12,398,000.00
Mrs. Kamlesh	Unsecured Loan	8,578,000.00	700,000.00	-	7,878,000.00
Mr. Ashish Chaudhary	Unsecured Loan	7,065,000.00	2,015,880.00	650,000.00	5,699,120.00
Mr. Nikhlesh Chaudhary	Unsecured Loan	9,966,000.00	1,950,000.00	-	8,016,000.00
Mr. Narender Singh	Directors Salary		720,000.00		
Mrs. Kamlesh	Directors Salary		720,000.00		
Mr. Ashish Chaudhary	Directors Salary		720,000.00		
Mr. Nikhlesh Chaudhary	Directors Salary		720,000.00		

14. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.



Kamlesh *Nikhlesh*

ROYAL QUEST RESORTS PRIVATE LIMITED
10/344,, SECOND FLOOR,, SUNDER VIHAR,, DELHI-110087
CIN : U55101DL2012PTC243898

15 Previous year figures have been regrouped / rearranged / reclassified wherever necessary, so as to make them comparable with current year figures.

As per our Audit Report of even date attached.

For H V S & ASSOCIATES

Chartered Accountants


Sd/-
(VENEET KUMAR BANSAL)

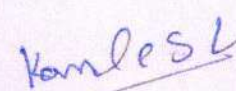
PARTNER
Membership No. 095727
Registration No. 0015527N

Place:- NEW DELHI

Date: - 31/08/2022

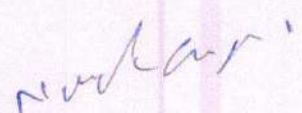
UDIN:

For ROYAL ROYAL QUEST RESORTS PRIVATE
LIMITED


Sd/-
KAMLESH

Director

DIN : 06397709


Sd/-
NARENDER SINGH

Director

DIN : 06397711

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2022

₹ in hundred

	PARTICULARS	31st March 2022	31st March 2021
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	50,262.55	(1,08,139.08)
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	83,141.08	91,971.49
	Finance Cost	64,788.83	72,030.51
	Interest received	(79.21)	(14.60)
	Operating profits before Working Capital Changes	1,98,113.26	55,848.32
	Adjusted For:		
	(Increase) / Decrease in trade receivables	224.31	(1,140.98)
	Increase / (Decrease) in trade payables	(2,923.10)	948.55
	(Increase) / Decrease in inventories	400.80	1,001.60
	Increase / (Decrease) in other current liabilities	46,505.39	26,786.21
	(Increase) / Decrease in other current assets	(4,582.53)	(40.31)
	Cash generated from Operations	2,37,738.13	83,403.39
	Net Cash flow from Operating Activities(A)	2,37,738.13	83,403.39
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(32,972.10)	(4,408.32)
	Interest Received	79.21	14.60
	Purchase of intangible assets	(580.00)	
	Net Cash used in Investing Activities(B)	(33,472.89)	(4,393.72)
C.	Cash Flow From Financing Activities		
	Finance Cost	(64,788.83)	(72,030.51)
	Increase in / (Repayment) of Short term Borrowings	(51,158.80)	(11,300.00)
	Increase in / (Repayment) of Long term borrowings	(9,539.86)	71,527.97
	Net Cash used in Financing Activities(C)	(1,25,487.49)	(11,802.54)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	78,777.75	67,207.13
E.	Cash & Cash Equivalents at Beginning of period	1,05,583.93	38,376.81
F.	Cash & Cash Equivalents at End of period	1,84,361.68	1,05,583.93
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	78,777.75	67,207.13

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

As per our report of even date
For H V S & ASSOCIATES
Chartered Accountants
(FRN: 0015527N)

VENKET KUMAR BANSAL
PARTNER
Membership No.: 095727
Place: NEW DELHI
Date: 31/08/2022

For and on behalf of the Board of Directors

Kamlesh
KAMLESH
Director
DIN: 06397709

Narender Singh
NARENDER SINGH
Director
DIN: 06397711

Note:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

ROYAL QUEST RESORTS PRIVATE LIMITED
10/344,, SECOND FLOOR,, SUNDER VIHAR,, DELHI-110087
CIN : U55101DL2012PTC243898

Note No. 4(a) Short-term borrowings:Loans directors Unsecured

₹ in hundred

Particulars	As at 31st March 2022
	Amount
Kamlesh	78,780.00
Narender Singh	1,23,980.00
Ashish Chaudhary	56,991.20
Nikhlesh Chaudhary	80,160.00
Total	3,39,911.20

Note No. 5(a)(a) Trade payables:(B) Others:Sundry Creditors

₹ in hundred

Particulars	31st March 2022
Abhin Engineering And Services	158.17
Ahsas Ali Flex (Munazir)	173.81
Baba Services	860.30
Bagwada Indane	607.15
Bhagwati Chemicals	329.50
Bharat Consultancy	120.00
Bhuvan Technique	88.50
Bisleri International Pvt. Ltd.	200.00
Climatech Aircon Engineers Pvt Ltd	49.54
Imprest A/C Nikhlesh Chaudhary	102.00
Mohammad Umar & Sons	406.15
Orient Crockerries	16.40
Ramkishor Saini & Laxmi Narayan Saini	576.14
R. D. Milk Products & Agency	316.91
Sharma And Company	2,172.02
Star India Construction	541.00
Stylex Tailors	811.45
Urss Techservices Pvt Ltd	196.25
Vatsal Mittal	297.00
Total	8,022.29

Note No. 6(a) Other current liabilities:Statutory dues Payable

₹ in hundred

Particulars	31st March 2022
TDS Payable	2,008.92
GST Payable	4,486.88
Employee State Insurance Payable	192.35
EPF Payable	525.25
Total	7,213.40

Note No. 6(b) Other current liabilities:Expenses Payables

₹ in hundred

Particulars	31st March 2022
Audit Fees Payable	300.00
Electricity Exp Payable	3,305.74
Director Salary Payable	26,891.60
Salary Payable	7,865.67
Total	38,363.01



Kamlesh

Nikhlesh

Note No. 6(c) Other current liabilities:Advance received from Customers

₹ in hundred

Particulars	31st March 2022
Anshul Agarwal	4,500.00
Arbind Kumar Rai	1,000.00
Chagga Lal	5,000.00
Devendra Kumar Sharma	7,500.00
Dhruv S/O Raj Narain Pandey	5,600.00
Gajender Singh Jakhar	1,000.00
Harjant Singh Sidhu	5,000.00
Innocept Event Studio Pvt Ltd	3,000.00
Kailash Kumar Kedia	5,000.00
Kirti Khandelwal	6,090.00
Palak Sapra	3,750.00
Parsva Enterprises	4,000.00
Pratima Joshi	6,500.00
Radha Jhalani	3,000.00
Ritu Joshi	6,300.00
Ronak Baird	7,000.00
Sahjeet Menon	2,500.00
Sugam Malhotra	1,000.00
Usha Realties Rajeev Dixit	4,000.00
Vivek Gupta	7,500.00
Bharat Pay Advance	150.00
Airpay Payment Service Pvt Ltd	599.01
Mohit Karot	80.00
Travelista For Holiday	1,000.00
Total	91,069.01

Note No. 9(a) Trade receivables:Less than six months:Unsecured, Considered Good, Undisputed

₹ in hundred

Particulars	As at 31st March 2022
Agoda.Com	432.79
Expedia Lodging Partner Services Sarl	218.96
IBIBO Group Pvt Ltd	93.35
Make My Trip India Pvt Ltd	167.60
Swarn & Neel	60.06
Total	972.76

Note No. 10(a) Cash and cash equivalents:Balance with banks:In Current Account

₹ in hundred

Particulars	As at 31st March 2022
HDFC bank	1,20,127.03
Bank Of Baroda	59,793.20
Total	1,79,920.23

Note No. 11(a) Other current assets:Other Assets:Balance with statutory authorities

₹ in hundred

Particulars	31st March 2022
TDS/TCS Receivable	4,922.00
Total	4,922.00

Note No. 11(b) Other current assets:Other Assets:Advance to Suppliers

₹ in hundred

Particulars	31st March 2022
Harshit's	31.50
Total	31.50



Kamlesh Singh



Independent Auditor's Report

To the Members of ROYAL ROYAL QUEST RESORTS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of ROYAL ROYAL QUEST RESORTS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Reporting of Key Audit Matters as per SA-701 are not applicable on the company as it is an unlisted Company.



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



- iv. (a) The management has represented that, to the best of it's knowledge and belief, that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of it's knowledge and belief, that no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.

Place:-NEW DELHI
Date: 31/08/2022
UDIN: 22095727AYKIYT3380

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N

Sd/-
VEEET KUMAR BANSAL
(PARTNER)
Membership No. 095727



The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of all fixed assets.
(B) The company is maintaining proper records showing full particulars of intangible assets;
b) Pursuant to the company's program of verifying fixed assets in a phased manner, physical verification of fixed assets was conducted during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
c) The company does not own any immovable during the year. Therefore, the provisions of Clause (i)(c) of paragraph 3 of the order are not applicable to the company.
d) The company has not revalued its Property, Plant, and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.
e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.
- (ii) a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management are appropriate. No material discrepancies were noticed on such verification.
b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.



- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues as applicable and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
(a) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
(b) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
(c) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.
(d) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,



- (e) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.
- (xii) The company is not a Nidhi Company. Accordingly, 3(xii) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards.
- (xiv) In our opinion and based on our examination, the company does not require to have an Internal audit system. Accordingly, clause 3(xiv) of the Order is not applicable.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence Accordingly, 3(xv) of the Order is not applicable.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi) (a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.



- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place:-NEW DELHI
Date: 31/08/2022

For H V S & ASSOCIATES
Chartered Accountants
FRN: 0015527N

Sd/-
VENEET KUMAR BANSAL
(PARTNER)
Membership No. 095727





शपथ-पत्र / अंडरटेकिंग

मैं, नरेन्द्र सिंह पुत्र स्व. श्री दयाचन्द आयु 68 वर्ष, निवासी 10/344, 2nd Floor, Sunder vihar, Paschim vihar, west Delhi, जरिये निदेशक, ROYAL QUEST RESORTS PRIVATE LIMITED अपने पूरे होश हवास में शपथपूर्वक निम्न बयान करता हूँ:-

- यह कि हमारी कंपनी ROYAL QUEST RESORTS PRIVATE LIMITED जयपुर द्वारा रिसोर्ट प्रयोजनार्थ ही आवेदन पत्र प्रस्तुत किया है।
- यह कि हमारी उक्त कंपनी ROYAL QUEST RESORTS PRIVATE LIMITED जयपुर को पूर्व में खसरा नं. 25, 27, 28, 29 एवं 58 रिसोर्ट हेतु ग्राम कचेरावाला उर्फ चोखल्यावाला तहसील आमेर, जयपुर जोन-13 में 23731.95 व.मी. भूमि आवंटित हुई है।
- यह कि कंपनी के पदाधिकारियों के खिलाफ कोई कोर्ट केस एवं जविप्रा का किसी भी प्रकार का कोई शुल्क बकाया नहीं है।
- यह कि हमारी कंपनी को उक्त भूमि जविप्रा से आवंटित होते ही 6 माह में निर्माण कार्य शुरू कर दिया जायेगा एवं 2 वर्ष की अवधि में पूर्ण कर लिया जायेगा।

Nandhu
हस्ताक्षर शपथग्रहिता

सत्यापन

मैं नरेन्द्र सिंह उपरोक्त शपथग्रहिता यह सत्यापित करता हूँ/करते हैं कि उपरोक्त सूचना मेरी निजी जानकारी में सही है एवं बिना किसी दबाव के स्वेच्छा से रुबरु तहरीर कर दी गई है तथा कोई भी तक्क नहीं छिपाया गया है।



31 JAN 2025

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Royal Quest Resorts Private Ltd.

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(THE COMPANIES ACT, 1956)
(COMPANY LIMITED BY SHARES)
ARTICLES OF ASSOCIATION
OF
ROYAL QUEST RESORTS PRIVATE LIMITED

1. Subject to anything to the contrary hereinafter provided and unless the context requires otherwise, the Regulations contained in Table 'A' in the First Schedule to the Companies Act, 1956 (hereinafter referred to as Table 'A') shall apply to the company.

PRIVATE COMPANY

2. The company is a "Private Company" within the meaning of Section 3(1) (iii) and 2(35) of the Companies Act, 1956 and accordingly :-
- (a) No invitation shall be issued to the public to subscribe for any shares in or debentures of the company.
 - (b) The number of the members of the company (exclusive of persons who are in the employment of the company and persons who having been formerly in the employment of the company; were members of the company while in that employment and have continued to be members after the employment ceased) is limited to 50 (fifty) provided that for the purpose of this definition where two or more persons hold one or more shares in the company jointly, they shall be treated as a single member, and
 - (c) The right to transfer the shares of the Company is restricted in the manner and to the extent hereinafter appearing.
 - (d) Prohibits any invitation or acceptance of deposits from Persons other than its members, directors or their relatives.

SHARE CAPITAL

3. The Authorised Share Capital of the company shall be that amount referred to in Clause V of the Memorandum of Association.
- (i) The paid up capital of the company shall be minimum Rs 1,00,000/- (Rupees One Lac) only

For ROYAL QUEST RESORTS PVT. LTD.
Narinder
DIRECTOR

4. The company in general meeting may reduce and increase the share capital of the company by such sum to be divided into shares of such amount and of such classes with such rights and privileges attached thereto as the general meeting shall direct, and if no such direction be given, as the Directors may determine.

MEMBERSHIP

5. Membership will be granted to only those persons whose names are approved by the Board of Directors.

TRANSFER OF SHARES

6. Save as herein provided, no transfer of shares shall be made or registered, unless it be as between the joint shareholders inter-se or a transfer to his/her wife/husband and/or children without the previous sanction of the Board of Directors who may, in their absolute and uncontrolled discretion, subject to section 111 of the Act, decline to register any transfer of share without assigning any reason. The Board of Directors may also decline to register any transfer of shares if they are of opinion that it would not be desirable to allow the proposed transferee to become a member of or to increase the holding of the company.
7. Save as provided in section 108 of the Companies Act, 1956, no transfer of shares shall be registered unless a proper instrument of transfer duly stamped and executed by or on behalf of the transferor and specifying the name, address and occupation of the transferee has been delivered to the company together with the certificate, or if no such certificate be in existence, the letter or allotment of such shares in accordance with the provisions of section 108 of the Act. The Transferor shall be deemed to remain a member in respect of such shares until the name of the transferee shall have been entered in the Register of Members in respect thereof.
8. A fee not exceeding Re. 1/- (Re. One) may be charged for each transfer approved by the Directors.
9. A member intending to sell any shares shall give notice of his intention to the Board of Directors who shall offer such shares to all the members in proportion to their respective holdings in the company and may thereupon find one or more members willing to purchase the same. This shall be done within two months of receipt of such notice.
10. The price payable for the purchase of shares, unless otherwise agreed shall be their fair value which shall be determined by the company's auditors and the decision of the auditors of the company shall be binding on the seller and the purchaser.
11. In case the Board of Directors shall fail to find a purchaser within the period specified in Article 9 above at the aforesaid fair value the member intending to sell his shares shall be at liberty to sell the same to any person at such price as he considers proper and the Directors shall subject to their right to decline such registration register the transfer of such shares.

12. The right of pre-emption set out in Article 9 to 11 above shall not be enforced in case of transmission or transfer of shares in favour of the heirs of a member.

PROCEEDINGS OF THE GENERAL MEETING

13. Subject to the provisions of Companies Act, 1956 the first Annual General Meeting of the Company shall be held within 18 (Eighteen) months from the date of incorporation and thereafter once at least in every calendar year at such intervals (not being more than fifteen months after holding of the preceding annual general meeting) and at such place, as the Directors may determine from time to time.
14. No business shall be transacted at any General Meeting unless a quorum of members is present. At least two members present in person shall be a quorum for a General Meeting.
15. On a show of hands every member present in person shall have one vote. On a poll the voting rights of members shall be laid in Section 87 of the Companies Act, 1956.

DIRECTORS

16. The number of Directors shall not be less than two and not more than ten.
17. Subject to the provisions of the Companies Act, 1956, the following shall be the First Directors of the Company who shall be non-rotational Directors till they voluntarily resign :-
- | | |
|-------------------|-----------------------|
| 1. Narender Singh | 3. Ashish Chaudhary |
| 2. Kamlesh | 4. Nikhlesh Vijay Ran |
18. (a) The Company in general meeting shall have power at any time to appoint one or more persons as non-rotational Directors for such time and on such terms as they may be determined.
- (b) The remaining Directors shall be appointed by the company in General Meeting and shall hold office till they resign or are removed from office or are otherwise to be deemed to have vacated their office by virtue of any provision of law or these Articles, casual vacancies being filled up in accordance with the provisions mutatis mutandis of Section 262 of the Act.
- (c) The Company may, from time to time, in General Meeting increase or reduce the number of Directors within the limits laid down in Articles 16 and determine in what rotation such increased or reduced number shall go out of office.
19. The Directors shall not be required to hold any qualification shares in the Company.
20. (a) The Directors shall have power at any time and from time to time, to appoint any other person to be an additional Director but the total number of Directors shall not any time exceed the maximum limit fixed by Articles 16 above. The Board of Directors shall also have the power to fill a casual vacancy in the Board.

Any Director appointed as an additional Director or to fill a casual vacancy shall continue in office till the next annual general meeting held after such appointment but shall be eligible for appointment by the company as a Director at the meeting, subject to the provisions of the Act.

21. Subject to the provisions of the Companies Act, 1956 and rules framed thereunder. The Directors shall be entitled to the following :
- (a) A sitting fee not exceeding Rs. 250/- (Rupees Two hundred fifty) or Rs. 150/- (Rupees One Hundred Fifty) for attending each meeting of the Board of Directors or sub-committee thereof respectively.
 - (b) Such travelling and other expenses for attending meeting of the Board or sub-committee or for other business of the company as the Directors may determine from time to time.
22. Subject to the provisions of the Companies Act, 1956 If any Director, being willing, shall be called upon to perform extra service or to make any special exertions in the going or residing away from the place of his normal residence for any of the purposes of the company, the company may remunerate the Director so doing either by a fixed sum or by a percentage on profits or otherwise as may be determined by the Directors and such remuneration may be either in addition to or in substitution for his remuneration above provided for the Directors.
23. The Board of Directors may appoint any alternate Director in accordance with the provisions of Section 313 of the Act.
24. Subject to Section 297 and 299 of the Act, no Director shall be disqualified from his office by contracting with company either as vendor, purchase or otherwise, nor shall any such contract or arrangement entered into by or on behalf of the company in which any Director shall be concerned or interested be avoided, nor shall any Director so contracting or being so concerned or interested be liable to account to the company for any profit realized by any such contract or arrangement by reason of such Directors holding that office or of the fiduciary relations thereby established, but the nature of interest must be disclosed by him at the meeting of the Director at which the contract or arrangement is determined if his interest then exists or in any other case at the first meeting of the Directors after acquisition of his interest, but these provisions shall not apply to any contract by or on behalf of the company to give the Directors or any of them may suffer by reason of becoming or being sureties for the company, A general notice that a Director is a member of any specified firm or company and is to be regarded as interested in any subsequent transaction with such firm or Company shall as regards any such transaction be sufficient disclosure under this clause and after such general notice it shall not be necessary to give any special notice relating to any particular contract with such firm or Company.

POWERS OF THE DIRECTORS

25. The business of the Company shall be managed by the Board of Directors who may pay all such expenses preliminary or incidental to the promotion, formation, establishment and registration of the Company, as they think fit, and may exercise all such powers and do all such acts as may be exercised or done by the Company and are not by statute or these Articles, required to be exercised or done by the Company in general meeting but subject nevertheless to any regulations in these Articles and to the provisions of any statute and to any regulation not inconsistent with these Articles made by the Company in general meeting but no regulation made by the Company in general meeting shall invalidate any prior act of the Directors which would have been valid if such regulation had not been made.

26. The Board of Directors may, from time to time, subject to the provisions of Section 58A and 292 of the Act and the Rules made there under and director issued by Reserve Bank of India raise or borrow any sums money for and on behalf of the company from the members or other persons, companies, banks, financial institutions, corporation or they may themselves advance money to the Company on such interest as may be approved by them.
27. The Board of Directors may, from time to time, secure the payment of such money in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of debentures or bonds of the Company or by mortgage or charge of all or any part of the property of the Company and of its uncalled capital for the time being.

PROCEEDINGS OF DIRECTORS

28. The quorum necessary for the transaction of the business of the Directors in the company shall be at least two or one third number whichever is higher, subject to Section 287 of the Act.
29. Subject to the provisions of Section 289 of the Companies Act, 1956 and except a resolution which the Act specifically requires to be passed in a Board Meeting, a resolution in writing approved by a majority of Directors shall be as effective for all purposes as a resolution passed at a meeting of Directors duly called, held and constituted.

CHAIRMAN

30. The Board of Directors may, from time to time, appoint any Director to be the Chairman of the Board, for a term or without any limitation as to the period for which he is to hold such office.
31. The Chairman of Board of Directors shall be subject to the same provisions as to resignation and removal as the other Directors and he shall ipso facto cease to be the Chairman if he ceases to hold the office of the Director for any cause.

MANAGING DIRECTOR

32. Subject to Section 314 of the Act, the Board may, from time to time, appoint any one or more to be the Managing Director(s) of the Company on such terms and conditions as they may think fit and for a fixed term or without any limitation as to the period he is to hold such office, and may, from time to time, (subject to the provisions of the contract between him and the Company) remove or dismiss him from office and appoint another in his place.
33. A Managing Director subject to the provisions of any contract between him and the Company) be subject to the same provisions as to resignation and removal as the other Directors and shall cease to hold the office, of the Director for any cause.
34. A Managing Director in addition to the remuneration payable to him as a Director of the company may receive such remuneration as may be sanctioned by the Board, from time to time, remuneration as may be fixed by way of salary or commission or participation or by any or all these modes.

For Royal Forest Reports PVT LTD

DIRECTOR

26. The Board of Directors may, from time to time, subject to the provisions of Section 58A and 292 of the Act and the Rules made there under and director issued by Reserve Bank of India raise or borrow any sums money for and on behalf of the company from the members or other persons, companies, banks, financial institutions, corporation or they may themselves advance money to the Company on such interest as may be approved by them.
27. The Board of Directors may, from time to time, secure the payment of such money in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of debentures or bonds of the Company or by mortgage or charge of all or any part of the property of the Company and of its uncalled capital for the time being.

PROCEEDINGS OF DIRECTORS

28. The quorum necessary for the transaction of the business of the Directors in the company shall be at least two or one third number whichever is higher, subject to Section 287 of the Act.
29. Subject to the provisions of Section 289 of the Companies Act, 1956 and except a resolution which the Act specifically requires to be passed in a Board Meeting, a resolution in writing approved by a majority of Directors shall be as effective for all purposes as a resolution passed at a meeting of the Directors duly called, held and constituted.

CHAIRMAN

30. The Board of Directors may, from time to time, appoint any Director to be the Chairman of the Board, for a fixed term or without any limitation as to the period for which he is to hold such office.
31. The Chairman of the Board of Director shall be subject to the same provisions as to resignation and removal as the other Directors and he shall ipso facto cases to be the Chairman if he ceases to hold the office of the Director for any cause.

MANAGING DIRECTOR

32. Subject to Section 197A and 314 of the Act, the Board may, from time to time, appoint any one or more Directors to be the Managing Director(s) of the Company on such terms and conditions as the Board may think fit and for a fixed terms or without any limitation as to the period for which he is to hold such office, and may, from time to time, (subject to the provisions of any contract between him and the Company) remove or dismiss him from office and appoint another in his place.
33. A Managing Director shall (subject to the provisions of any contract between him and the Company) be subject to the same provisions as to resignation and removal as the other Directors and shall, ipso facto ceases to hold the office, of the Director for any cause.
34. A Managing Director shall, in addition to the remuneration payable to him as a Director of the company as sitting fee receive such remuneration as may be sanctioned by the Board, from time to time, and such remuneration as may be fixed by way of salary or commission or participation in net profit or by any or all these modes.

35. Subject to the provisions of Section 292 of the Act, the Board of Directors may, from time to time, entrust to and confer upon a Managing Director for the time being such of the powers as are exercisable under these Articles by the Board as it may think fit and may entrust or confer such powers for such periods and to be exercised for such object and purposes, and upon such terms and conditions and with such restrictions as it may think fit. The Board of Directors may, from time to time, revoke, withdraw, alter or vary all or any such powers.

INSPECTION OF ACCOUNTS

36. (i) The Board of Directors shall cause proper books of accounts to be maintained under Section 209 of the Act.
- (ii) The Board of Directors shall also, from time to time, determine whether and to what extent and at what times and places and under what conditions or regulations account books of the company or any of them, shall be open to the inspection of members not being directors.
- (iii) No member not being a director shall have any right of inspecting any account book or document of the company except as conferred by the Act and other laws authorised by the Board or by the company in general meetings.

BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

37. Balance Sheet and Profit and Loss Account will be audited once in a year by a qualified auditor appointed for the purpose by the company for correctness as per provisions of the Act.

AUDIT

38. The first auditors of the company shall be appointed by the Board of Directors within one month of the incorporation of the Company who shall hold the office till the conclusion of first annual general meeting.
39. The Board of Directors may fill up any casual vacancy in the office of the Auditors.
40. The remuneration of the auditors shall be fixed by the company in the annual general meeting or in such manner as the Company in the Annual General Meeting may determine except that remuneration of the first or any Auditors appointed by the Directors may be fixed by the Directors.

THE SEAL

41. The company shall have a Common seal and the Directors shall provide for the safe custody thereof. The seal shall not be applied to any instrument except by the authority of a resolution of the Board of Directors and in the presence of at least two Directors and such Directors shall sign every instruments to which the seal shall be affixed in his presence provided nevertheless that certificate of shares shall be signed in accordance with the Rule (6) of the Companies (issue of Share Certificates) Rules, 1960.

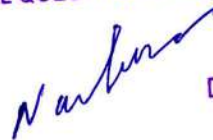
SECRECY

42. Subject to the provisions of the Law of Land and the Act, no member or other person (not being a Director) shall be entitled to require the discovery of any information respecting the Company's business or any matter which is or be in the nature of trade secret or secret process relating to the conduct of the business of the company and which in the opinion of the Directors will be inexpedient in the interest of the Company to communicate, or examine the properties of the company without the permission of the Directors.

INDEMNITY

43. Subject to the provisions of Section 201 of the Companies Act, 1956, every officer, or agent for the time being of the company shall be indemnified out of the assets of the company against any bonafied liability incurred by him in defend any bonafied proceeding, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in connection with any application under Section 633 of the Companies Act, 1956 in which relief is granted to him by the court.

For ROYAL QUEST RESORTS PVT. LTD.



DIRECTOR

For ROYAL QUEST RESORTS PVT LTD

DIRECTOR

Names, addresses, description
occupation of each
subscriber.

Signature of
Subscribers

Names, addresses,
description, occupation
and signature of the witness

1)

NIARENDER SINGH
S/O DAYA CHAND
R/O 10/358, SUNDER VIHAR
NEW DELHI-110067
(BUSINESS)

niarender singh

2)

KAMLESH
D/O JEEVAN RAM MALIK
R/O 10/358, SUNDER
VIHAR, PASCHIM VIHAR
NEW DELHI-110087
(BUSINESS)

Kamlesh

I witness the signature of all the subscribers
who have signed in my presence.



(VINEET SAXENA)
FCA, Chartered Accountant.

80 PARAS CH BASTAR
c/o 264, Vardhman Plaza-II, J-Block,
Rajini Garden, New Delhi-110027.

New Delhi

Dated this


12th

day of

October

2012

For ROYAL QUEST RESORTS PVT. LTD.



DIRECTOR

DIRECTOR

RECEIVED

Names, addresses, description
occupation of each
subscribers

Signature of
Subscribers

Names, addresses,
description, occupation
and signature of the witness

3) ASHISH CHAUDHARY
S/o NARENDER SINGH
R/o 10/358, SUNDER VIHAR
PASHCHIM VIHAR,
NEW DELHI - 110087
(BUSINESS)

Ashish

4) NIKHLESH VIJAY RAN.
S/o NARENDER SINGH
R/o 10/358, SUNDER VIHAR
NEW DELHI - 110063
(BUSINESS)

Nikhlesh

I witness the signature of all the subscribers
who have signed in my presence.

Vijay Ran
(VIJAY RAN)

FEA, Chartered Accountants.

8/0 PARKS LAKE SANJAY

C/o 264, Vardhman Plaza-II, J-BLOCK,
Rajouri Garden, New Delhi-110027.

New Delhi:

Dated this

12th

day of

October

2022

9.

For ROYAL QUEST RESORTS PVT. LTD.

Nashu

DIRECTOR

FOR ROYAL QUEENSLAND SPORTS PWT LTD

DIRECTOR

(THE COMPANIES ACT, 1956)
(COMPANY LIMITED BY SHARES)
MEMORANDUM OF ASSOCIATION
OF

ROYAL QUEST RESORTS PRIVATE LIMITED

- I. The Name of the Company is ROYAL QUEST RESORTS PRIVATE LIMITED
- II. The Registered Office of the Company will be situated in the National Capital Territory of Delhi.
- III. The objects for which the Company is established are :-
 - (A) THE MAIN OBJECTS TO BE PURSUED BY THE COMPANY ON ITS INCORPORATION ARE :-
 1. To acquire, own, manage, administer, construct, operate, maintain and to carry on the business of running Hotels, Motels, Tourist resorts, holiday resorts, holiday camps, restaurants, group of hotels, guest houses, canteens, caterers, cafe, taverns, pubs, bars, clubs, inns, houses, refreshment rooms and lodging or apartments, house keepers, night clubs, casinos, discotheques, swimming pools, spa, sports complexes, gymnasiums, health clubs, baths, dressing rooms, purveyors, caterers for public amusement, water sport, ice sports, adventure tours trekking. Conferences, meetings and party organizers, holiday-hut business and game room owners.
 2. To purchase, take, give on lease, hire, erect or establish and equip and act as collaborators, franchise, technicians of and other hotels, motels, holiday camps, restaurants, canteens, cafes, pubs, bars, refreshment rooms, casinos in India or in any other part of the world.
 3. To carry on the business as hoteliers, refreshment contractors and caterers, restaurant keepers, refreshment room proprietors, milk and snack bar proprietors, cafe and tavern proprietors, lodging house proprietors, ice cream merchants, sweet-meat merchants, milk merchants, bakers, confectioners and licensed victuallers.
 4. To carry on the business of to run and own hotels including heritage hotels, adventure parks/complex, expeditions, amusement parks, theme parks, health resorts, summer resorts, river cruise operations, golf courses, village/rural/craft resorts, sports complex, motels, rope ways and resorts, to provide services to the tourists including travelling and transport, hotel restaurants and lodging accommodation, camping and parking place and all other amenities incidental to running a hotel, motel, and restaurant, resort or lodging exhibitors
 5. To Equip and furnish any property for the purpose of letting or hiring in full or part the same to visitors whether in single or double rooms suits, chalets cottages, apartments, resorts or otherwise.
 6. To provide camping and parking place for motorists, lodging and boarding, restaurants, eating plazas, bar swimming pool and other facilities to the public including motorists, visitors, and other delegates coming from all over India and foreign countries and to the members of delegations and missions from foreign countries and to encourage and carry on and facilitate motorists and tourist trade in India.

For ROYAL QUEST RESORTS PVT. LTD.

Naveen
DIRECTOR

(B) THE OBJECTS INCIDENTAL OR ANCILLARY TO THE ATTAINMENT OF THE MAIN OBJECTS ARE :

1. To acquire by purchase, lease, exchange or otherwise any movable or immovable property and any rights or privileges which the Company may deem necessary convenient for the main business of the Company.
2. To enter into partnership or any arrangement for sharing profits, union of interest joint venture, reciprocal concession or co-operation with persons or companies carrying on or engaged in the main business of the Company.
3. To import, buy, exchange, alter, improve, manipulate in all kinds of plant machinery, apparatus, tools and things, necessary for carrying on the main business of the Company.
4. To vest any movable or immovable property, rights or interests acquired by or received or belonging to the Company, in any person or persons or company on behalf of or for the benefit of the Company and with or without any declared trust in favour of the Company.
5. To purchase or otherwise acquire, construct, carry out, equip, maintain, alter, improve, develop, manage, work, control and superintend factories, any plants, warehouses, workshop, sheds, dwellings, offices, shops, stores, buildings, telephones, electric and gas works and all kinds of works, machinery, apparatus, labour lines, and houses warehouses and such other works and conveniences necessary for carrying on the main business of the Company.
6. To acquire and takeover the whole or any part of the business, goodwill, trade marks, properties and liabilities of any person or persons, firms, companies or undertake other existing or new, engaged in or carrying on or proposing to carry on the main business which the Company is authorised to carry on and possessed of any property or rights suitable for the main business of the Company and to pay for the same either in cash or in shares or partly in cash and partly in shares.
7. To undertake or promote scientific research relating to any business or class of business in which the Company is engaged in.
8. To negotiate and enter into agreements and contracts with Indian and foreign individuals, companies, corporation and such other organisations for technical, financial or any other assistance for carrying on all or any of the main objects of the Company or for the purpose of activating research and development of manufacturing projects on the basis of know-how, financial participation or technical collaboration and acquire necessary formulae and patent rights for furthering the main objects of the Company.

9. Subject to Section 391 to 394 and 394A of the Companies Act, 1956 to amalgamate with any other such company or companies having all or any objects similar to the objects of this company in any manner whether with or without process of liquidation of that Company.
10. Subject to the companies Act, for the time being in force, to undertake or take part in the formation, supervision or control of the main business or operations of any person firm, body corporate, association, undertaking carrying on the main business of the Company.
11. To apply for, obtain, purchase or otherwise acquire prolong and renew any patents, patent-rights, brevets de-invention, processes, scientific technical or such other assistance of all types, manufacturing, process know-how and such other, information, designs, patterns, copyrights, trade marks, licences, concessions and rights or benefits, conferring an exclusive or non-exclusive or limited or right or use thereof, which may seem capable if being used for or in connection with the main objects of the company or the acquisition of which may seem directly for indirectly to benefit the Company on payment of any fee, royalty or such other consideration of all type and to use, exercise or develop the same or grant licences in respect thereof and to spend money in experimenting, upon, testing or improving any such patents, inventions, rights or concessions.
12. To apply for and obtain any orders, charter, privilege concession, licence or authorisation or any Government, State or such other Authority for enabling the company to carry on its main objects into effect or for extending any of the powers, of the company or for effecting any modification of the constitution of the company or for any other such purpose which may seem expedient and to oppose any proceedings or applications which may seem directly or indirectly to prejudice the interest of the company.
13. To enter into any arrangements with any Government or Authorities or any persons or companies that may seem conducive to the main objects of the company or any of them and to obtain from any such Government, Authority, person or any company rights, charters, contracts, licences and concessions which the company may obtain and to carry out, exercise and comply therewith.
14. To procure the company to be registered or recognised in or under the laws of any place outside India and to do all acts necessary for carrying on in any foreign country the main business of the company.
15. To draw, make, accept, discount, execute and issue bills of exchange, promissory notes, bills of landing, warrants, debentures and such other negotiable or transferable instruments or securities of all types and to open Bank Accounts and to operate the same in the ordinary course of business.
16. To advance money, either with or without security to such persons and upon such terms and conditions as the company, may deem fit and also to invest and deal with the moneys of the company, not immediately required, in or upon such

investments and in such manner as may, be determined, not being investment in company's own shares provided that the company shall not carry on the main business of banking as defined in the Banking Regulations Act, 1949.

17. Subject to Sections 292, 293, 295, 372A & 58A of the Companies Act, 1956, and the Regulations made there under and the directions issued by Reserve Bank of India to receive money on deposits or loans and to borrow or raise money in such manner and at such time or times as the company may determine and in particular by the issue of debentures, debenture-stock, perpetual or otherwise and to secure the repayment of any money borrowed, raised or owing by mortgage, charge or lien upon all or any of the properties or assets of revenues and profits of the company, both present and future, including its uncalled capital and also by a similar mortgage, charge or lien to secure and guarantee the performance by the company or any other such person or company of any obligation under taken by the company of such other person or company and to give the lenders the power to sell and such other powers as may seem expedient and to purchase redeem or pay off any such securities.
18. To undertake and execute any trusts, the undertaking of which may seem to the company beneficial either gratuitously or otherwise in connection with the main business of the company.
19. To establish or promote or concur in establishing or promoting any company for the purpose of acquiring all or any of the properties, rights and liabilities of the company.
20. To mortgage, exchange, grant licence and other rights, improve, manage, develop or dispose of undertaking, investments, assets and effects of the company or any part thereof for such consideration as may be conducive to the main business of the company and in particular for any shares, stocks, debentures or such other securities of any other company having main objects all together or in part similar to those of the company.
21. To distribute as bonus shares among the members or to place to reserve or otherwise to apply, as the company may, from time to time, deem fit, in any monies received by way of premium on debentures, issued at a premium by the company and any money received in respect of forfeited shares, and monies arising from the sale by the company of forfeited shares, subject to the provisions of Section 78 of the Companies Act, 1956.
22. To employ agents or experts to investigate and examine into the conditions prospects, value, character and circumstances of main business concerns and undertakings and generally of any assets, properties or rights which the company purposes to acquire.
23. To create any reserve fund, sinking fund, insurance fund or any other such special funds whether for depreciation, repairing, improving, research, extending or maintaining any of the properties of the company or for any other such purpose conducive to the main objects of the company.

For ROYAL QUEST RESORTS PVT. LTD.

Nathan

DIRECTOR

24. Subject to the provisions of Section 292, 293 and 293A, 293B of the Companies Act, 1956 to subscribe, contribute, gift or donate any monies, rights or assets for any national educational, religious, charitable, scientific, public general or useful objects or to make gifts or donations of monies or such other assets to any institutions, clubs, societies, associations, trusts, scientific research associations, funds, universities, colleges or any individual, body of individuals or bodies corporate.
25. To establish and maintain or procure for the establishment and maintenance of any contributory or non-contributory pension or superannuation, provident or gratuities funds for the benefit of and give or procure the giving of the donations, gratuities, pensions, allowances, bonus or emoluments to any persons who are or were at any time in the employment or service of the company, or any company which is a subsidiary of the company is allied or associated with the company or with any such subsidiary company who are or were at any time Directors or officers of the company or any other such company and the wives, widows, families and dependants of any such persons and also to establish and subsidise and subscribe to any institutions, associations clubs or funds of or in advance the interests and well being of other Company or any such other company or persons as aforesaid and make payments to or towards the insurance of any such persons and to do any other matters either alone or in conjunction with any other company.
26. To establish for any of the objects of the company branches or to establish any firm or firms at places in or outside India as the company may determine.
27. To pay for any property or rights acquired by or for any services rendered to the company and in particular to remunerate any person, firm or company introducing, business to the company either in cash or fully or partly-paid up shares with or without preferred or deferred rights in respect of dividend or repayment of capital or otherwise or by any securities which the company has power to issue or by the grant of any rights or options or partly in one mode and partly in another and on such terms as the company may determine. Subject to the provisions of Section 314 of the Companies Act.
28. To pay out of the funds of the company all costs, charges and expenses of and incidental to the formation and registration of the company and any company promoted by the company and also all costs, charges, duties, damages and expenses of and incidental to the acquisition by the company of the property or assets.
29. To send out to foreign countries and any where in India its directors, employees or any other such person or persons for investigating possibilities of any business or trade for procuring and buying any machinery or establishing trade connections or for promoting the main business of the company and to pay all expenses incurred in connections therewith.
30. To compensate for loss of office of any Managing Director or Directors or such other officers of the company within the limitations prescribed under the Companies Act, 1956 or such other statutes or rules having the force of law and to make payments to any person whose office of employment or duties may be determined by virtue of any transaction in which the company is engaged in.

Nalini

31. To agree to refer to arbitration any disputes present or future between the company and any such other company, firm, individuals or any other such body and to submit the same to arbitration in India or abroad either in accordance with Indian or any foreign system of law.
32. To appoint agents, sub-agents, dealers, managers, canvassers, sale representatives or salesmen for transacting the main business of this company and to constitute, agencies of the company in India or in any other country and to establish units and agencies in different parts of the world.

(C) THE OTHER OBJECTS ARE :-

1. To carry on the business as traders, importers and exporters of and dealers in aluminium utensils, steel utensils and all other such types of utensils and kitchen requisites of all types.
2. To act as business consultants, give advice, to engage in dissemination of information in all aspects of business organisation and industry and to advise upon the means and methods for extending and developing systems or processes relating to production, storage, distribution, marketing and securing of orders for sale of goods in India and abroad and/or relating to the rendering of services.
3. To carry on the business of running motor lorries, motor taxies, mini buses and conveyances of all kinds and to transport passengers and goods and to do the business of common carriers.
4. To carry on the business of wholesale or retail, or otherwise as interior decorators, and furnishers, upholsterers, and dealers in all hirers, repairers, cleaners, storers and warehouses of furniture, carpets, linoleums, furnishing fabrics and such other floor coverings of all types household utensils, china and glass goods, fittings, curtain and such other household requisites of all types.
5. To carry on business as brewers, distillers, bottlers, canners, preservers coopers dehydrators, malsters and merchants of and dealers in fruits, herbs, vegetables, plants and liquors of every description such as Indian made foreign liquors, country liquors and by products therefrom, whether intoxicating or not, tonics, vitamin, beverages, flavoured drinks, nector, punch, aerated waters and drinks whether soft or otherwise.
6. To carry on the business of tabacconists in all its branches and to sell, make-up and manufacture tobacco, cigars, cigarettes and snuff.

7. To act as cargo agents, ship brokers, charter party contractors ship agents, packing, forwarding and clearing agents, salvors, wreck removers, wreck raisers, autioneers, inspectors and observers of quality control, customhouse agent, commission agents and general sales agents for any of the air liners, steam-ship companies, railways and transport companies or any such person.
8. To carry on the business of cold storage of fruits, vegetables, seeds, fish, meat and agricultural products, milk, dairy products and such other perishable items of all types.
9. To carry on the business of production, distribution or exhibition of films and motion pictures and the running of theatres, cinemas, studios and cinematographic shows and exhibitions.
10. To trade, deal in and undertake manufacturing of bricks, tiles, pipes, cement, lime, and building construction requisites and to carry on the business of builders, contractors, architects, decorators and furnishers and to acquire, hold, mortgage, lease, take on lease, exchange or otherwise deal in land buildings, houses, flats, bungalows, shops, hereditaments of any tenure or freehold for residential or business purposes.
11. To cultivate, grow, produce or deal in any agricultural, vegetables or fruit products and to carry on the business of farmers, dairyman, milk contractors, dairy farmers, rice and flour milling, purveyors and vendors of milk and milk products condensed milk and powdered milk, cream, chees, butter, poultry, fruits, vegetables, cash crops and provisions of all kinds.
12. To cultivate tea, coffee, rubber and any other such similar produce of all types and to carry on the business of planters in all its branches, to carry on and do the business of cultivators, winners and buyers of every kind of vegetable mineral or such other produce of the soil, dispose of and deal in any such produce either in its prepared, manufactured or raw state and either by wholesale or retail.
13. To carry on the business as manufacturers of or dealers in pulp and paper of all kind and articles made from paper and pulp, card boards, straw board and wall ceiling papers and packaging cartons and news papers and newsprints.
14. To carry on the business of purchase and sale of petroleum products, to act as dealers and distributors for petroleum companies, to run service stations for the repair and servicing of automobiles and to manufacture or deal in fuel oils, cutting oils and greases.
15. To carry on the business as iron-founders, makers of scientific, industrial and surgical instruments, mechanical engineers and manufacturers of agriculture implements and such other machinery related thereto, steel castings and forgings and malleable iron and steel castings, tool makers, brass founders, metal workers, boiler-makers, mill wrights, machinists, iron and steel convertors and to buy, sell, manufacture, repair, convert, alter, let on hire and deal in machinery, implements and rolling stock.

16. To carry on business as hoteliers, moteliers, restaurant owners, sweet, meat merchants, refreshment room proprietors, refreshment contractors and own and run garages, shops, stores, godowns, bars, refreshment rooms, cafeterias, discotheques, restaurants and places for sale, custody, bailment, deposit or protection of the valuable goods and commodities.
17. To carry on the business of manufacturing and dealing in, assembling, buying, selling, reselling, exchanging, altering, repairing, importing, exporting, hiring, letting on hire, distributing or dealing in motor cars, motor cycles, scooters, motor buses, motor lorries, motor vans, trucks, locomotive engine, trains and all other such road and rail conveyance of all types, ships, boats, barges, launches, steamers and conveyance of every description and kind for transport conveyance of passengers, merchandise of goods of every description, whether propelled or moved or assisted by means of petrol, spirit, electricity, steam oil vapour, gas, petroleum mechanical, animal or any other such motive power of all types.
18. To carry on the business of manufacturing, dyeing, colouring, spinning, weaving, buying, selling, importing, exporting or otherwise dealing in all fabrics and such other fibrous substances and preparations and manufacturers of and dealers in cotton, silk, woollen, linen, hemp, jute, rayon, nylon, artificial silk and such other yarn and all kinds of woven, synthetic and synthetic blended textiles manufactured from such yarn.
19. To carry on the business as manufacturers of and dealers in industrial machinery bearings, speed reduction units, pumps, machine tools, agricultural machinery and earth-moving machinery such as road rollers bull-dozers, dumpers scrappers, loaders, shovels and drag lines and light engineering goods such as cycles and sewing machines.
20. To carry on the business as manufacturers, importers, exporters of or dealers in ferrous or non-ferrous metal goods, iron and steel, aluminium, brass, tin, nickel, special steels and their products.
21. To carry on business as manufacturers, stockists, importers and exporters of and dealers in engineering drawing sets, builders-requisites, steel rules, measuring tapes, cutting tools, hand tools, precision measuring tools, machine tools, garage tools, hardware tools, instruments, apparatus and such other allied machinery, plant, equipment and appliances thereof.
22. To carry on the business as manufacturers, stockists, importers and exporters of and dealers in bolts, nuts, nails, hooks and such other hardware items of all types.
23. To carry on business as manufacturers, stockists, importers and exporters of and dealers in forgings, castings, stampings of all metals, machinery parts, moulds, press tools, jigs, fixtures and compression moulding steel products and automobiles parts.
24. To carry on business as manufacturers, stockists, importers, exporters and repairers of and dealers in dynamos, motors, armatures, magnets, batteries, conductors, insulators, transformers, converters, switch-boards, cookers, engines presses and all types of insulating materials.



25. To carry on the business as manufacturers, stockists, importers and exporters and or dealers in wearable and unwearable fabrics, high density polyethylene and polypropylene, woven sacks and tarpaulines.
26. To carry on business as manufacturers of and dealers in and as stockists, importers and exporters of packing materials, jointing and belting materials, asbestos materials and fibres, insulation materials and welding fluxes, cartons, containers, boxes and cases made of paper, boards, wood, glass, plastic, pulp, cellulose films, polyethylene rubber metals, metal foils, gelatine, tin, flexible, treated and laminated or such other materials related thereto.
27. To carry on business as manufacturers of and dealers in and as stockists, importers and exporters of bottles, jars, fibrite boxes, corrugated containers, aluminium foils of all types, wooden drums, packing cases, rods, wires, ropes, strips, conductors, equipment required for generation, distribution and transmission of electric energy, cables, motors, fans, lamps, furnaces, batteries and accumulators.
28. To sell, breed, import, export, improve, prepare, deal and trade in cattle, bird, poultry game, live and dead-stock of every description, eggs, pork-pies, sausages pickles, spices, sauces, jams, jelly, custard, prawn, potted meats, macaroni, spaghetti, table delicacies, bread, biscuits, wine biscuits and such other formentitious goods and products, cocoa, confectionery, cakes and buns.
29. To carry on the trades and the business of meal manufacturers, dealers in consumable stores and provisions of all kinds, food stuffs, grains, flour, seeds, fodder, cane, oils, corn, wheat, wheat products, stores, vegetable oils, ghee and vanaspati, products.
30. To carry on the business as manufacturers of and dealers in and importers and exporters of leather and raw hides and skins.
31. To carry on the business as manufacturers of and dealers in or as stockists, importers and exporters of plastic, synthetic resins, polymer products and chemicals required for the manufacture, processing and fabrication of plastics and similar, other such products, tubes, pipes, sheets, films, whether moulded, extruded casted, formed or foamed.
32. To purchase, hold and acquire mines, mining leases, mining rights, mining claims and mulifarious land to explore, work, exercise, develop and turn to account all sorts of major and minor minerals, working of deposits of all kinds of minerals, and subsoil materials and to crush, win, set, quarry, smelt, calcine, refine, dress, amalgamate, manipulate and prepare for the market, metals and mineral substances of all kinds.
33. To produce, manufacture, trade, deal in and dispose of alkalies, dyes, acids, gases, compounds, fertilizers, chemical products of every nature and description, intermediates, derivatives, all types of floatation reagents, wetting agents, insecticides, fumigates, dyestuffs, catalytic agents, direct colours, basic colours,

- pigments, drugs, biologicals, pharmaceuticals, serums, vitamin products, hormones and products derived from phosphate mines, limestone, quarries, bauxite mines petroleum, natural gas and such other natural deposits useful or suitable in the manufacture of chemicals and chemical products and to undertake the business of spraying of pesticides.
34. To manufacture, generate, produce, sell, dispose to and deal in industrial gases, domestic gases for heating and lighting, gas, steam, heat light or any other such motive power obtained by incinerating, burning forest refuse, wood and plants.
 35. To manufacture, buy, sell, lease, import, export, alter, improve, manipulate, prepare for market, exchange, install, repair, service, let on hire and deal in all kinds of, surgicals, X-ray units, X-ray equipments, telecommunication machines, business machines intercoms, teleprinters, dictating and recording machines, broad-casting apparatuses, loudspeakers, radios, auto-radios, reverberators, tape-player, cassette tapes, headphones, stereo complex speakers, radio control equipments, cameras, binoculars microscopes, projectors, telescopes television sets, refrigerators, airconditioners, coolers, radars, computers and their spare parts.
 36. To procure or develop and supply technical know-how for the manufacture or processing the installation or erection of machinery or plant in the working of mines, oil wells or such other sources of mineral deposits or in search for on discovery of testing of mineral deposits or in carrying out any operations relating to agriculture animal husbandry, dairy or poultry farming forestry or fishery or rendering services in connection with the provision of such technical know-how.
 37. To deal in foreign exchange, subject to approval of appropriate authorities.
 38. To organise and carry on the business of advertisers, advertising agents, and consultants and to organise propaganda and advertising campaigns by means of press advertisement, pamphlets, handbills, circulars, advertisement reels, posters, cinema slides or by any other such means or through the means of radio television or any other such media of all types.
 39. To undertake and execute, in India or in any part of the world, turn-key projects for electrical installations, air-conditioning, refrigeration, heating, cooling, ventilations, humidification, sanitary, thermal and acoustic insulation work.
 40. To carry on the business as manufacturers, traders, importers and exporters of and dealers in all kinds of carpets and floor coverings, whether made of woollen, cotton, synthetic or such other fibres of fibrous materials of all types.
 41. To carry on the business as traders, importers and exporters to and dealers in cotton, and jute, whether raw, semi-processed or processed and all kinds of cotton and jute goods.

42. To carry on the business as shares and stocks broker and to buy, sell and deal in all kinds of share, stocks, securities, bonds, debenture, units and such other instruments of all types.
43. To carry on the business of public transporters and to ply all types of commercial vehicles such as Trucks, Tempos and pick up vans for carrying goods or passengers anywhere in India.
44. To carry on the business as importers, exporters, agents, distributors, stockists, contractors, suppliers, dealers of any kind and to act as manufacturers, representatives, agents, brokers, commission agents and merchant of commodities, articles products and merchants of any kind or nature.
45. To carry on the business of importers, exporters, dealers, traders, manufacturers of trailers, earthmoving equipments, canal equipments, fuel injection equipments and Machine tools and such other allied products thereof.
46. Subject to the approval of RBI under RBI Act, 1934 as amended by RBI (Amendment) Act, 1997, to purchase or otherwise acquire, maintain, sell, lease, finance and give on hire purchase or instalments all kinds of plants, machinery, vehicles (motorised or otherwise) marine engines and vessels, hotel equipments, medical equipments, air conditioners, air conditioning plants, cooling equipments, computer, construction machinery, furniture and fixtures, electronics equipments, household equipments and other appliance, musical instruments, immovable or movable property and any other equipments or assets that the company may think fit.
47. To carry on the business of and render & provide services as commission agents, selling & purchasing agents, brokers, manufacturers, representatives or agents, stockists, distributors and agents to any person, firm or company.
48. To act as agent, broker, commission agent, buyer, seller, exporter and importer in any or all types of commodities and goods, to enter into forward contracts, hedging contracts, to carry on business of dealing in any commodity market, sale and purchase of futures/options/derivatives, whether traded on any exchange or otherwise and any other incidental activities related thereto, all over India or elsewhere.
49. To carry on the business as shares and stocks brokers and to buy, sell and deal in all kind of share, stocks, securities, bonds, debenture, units and such other instruments of all type. sale and purchase of futures/options/derivatives, whether traded on any exchange or otherwise and any other incidental activities related thereto, all over India or elsewhere.
- IV. The liability of the Members is Limited.
- V. The Authorised share capital of the company is Rs. 50,00,000/- (Rupees Fifty Lacs) divided into 5,00,000/- (Five Lac) Equity Shares of Rs.10/- (Rupees Ten) each.

For ROYAL QUEST RESORTS PVT. LTD.
N. V. K.
DIRECTOR

We, the several persons whose names and addresses are subscribed below are desirous of being formed into a Company in pursuance of this Memorandum of Association and we respectively agree to take the number of shares in the Capital of the Company as against the respective names:-

Names, addresses, occupation and description of subscribers	No. of Equity Shares taken by each Subscriber	Signature of Subscriber	Signature of witness with address description and occupation
1) NARENDER SINGH SLODAYACHAND R/o 10/358 SUNDER VIHAR NEW DELHI-110007 (BUSINESS)	4000 (FOUR THOUSAND ONLY)	Narend Singh	I witness the signature of all the subscribers who have signed in my presence (VENKAT ANJAL) FCA, Chartered Accountant. 20 Paras Lal Boursal C/o 316, Vardhman Plaza-II, J-Bagh Bajoin Garden, New Delhi-110027
2) KAMLESH D/O JEEVAN RAMMALIK R/o 10/358, SUNDER VIHAR, PASCHIM VIHAR NEW DELHI-110007 (BUSINESS)	4000 (FOUR THOUSAND ONLY)	Kamlesh	

New Delhi

Dated this 12th day of October 2012

12

For ROYAL QUEST RESORTS PVT. LTD.

Nalendra
DIRECTOR

We, the several persons whose names and addresses are subscribed below are desirous of being formed into a Company in pursuance of this Memorandum of Association and we respectively agree to take the number of shares in the Capital of the Company set opposite our respective names

Names, addresses, occupation and description of subscribers	No. of Equity Shares taken by each Subscriber	Signature of Subscriber	Signature of witness with address description and occupation
3) ASHISH (HUSBANDRY) S/O NARENDER SINGH, R/O 10/358, SONDER VIHAR, PASCHIM VIHAR, NEW DELHI-110087 (BUSINESS)	1000 (ONE THOUSAND ONLY)	<i>Ashish</i>	I witness the signature of all the subscribers who have signed in my presence. <i>Vijay Ran</i> (Vijay Ran Singh) BFA, Chartered Accountants. S/o Narender Singh, C/o 364, Vardhman Plaza-II, J-Mole, Bengali Garden, New Delhi-110027.
4) NIKHLESH VIJAY RAN S/O NARENDER SINGH R/O 10/358, SONDER VIHAR, NEW DELHI-110087 (BUSINESS)	1000 (ONE THOUSAND ONLY)	<i>Nikhlesh</i>	
	10,000 Ten Thousand		

New Delhi

Dated this 12th day of October 2012

For ROYAL QUEST RESORTS PVT. LTD.

Nand Lal
DIRECTOR

सेवा में

श्रीमान अतिरिक्त आयुक्त (एल.पी.सी.)

जयपुर विकास प्राधिकरण।

जयपुर।

Date:- 07-07-2025

DC (P.C.)

07.7.25

DC (M)

8

8/7

विषय :- SH- ROYAL RESORTS PVT.LTD को रिसॉर्ट/होटल के लिए जोन-13 में
6400 व.मी. भूमि आवंटन करने बाबत।

महोदय,

उपरोक्त विषयान्तर्गत सविनय निवेदन है कि आप द्वारा जारी पत्र क्रमांक-प(ज.वि.प्रा.)अ.
आ./एल पी सी/2025/डी-दिनांक-24-04-2025 के क्रम में जवाब तैयार कर इस पत्र के
साथ संलग्न कर प्रस्तुत है।

कृपया भूमि आवंटन करवाने की कृपा करें।

धन्यवाद

Nurje Singh
प्रार्थी

DC (P.C.)
07.7.25



प्रारूप 1
पंजीकरण प्रमाण-पत्र

कॉर्पोरेट पहचान संख्या : U55101DL2012PTC243898

2012 - 2013

मैं एतद्वारा सत्यापित करता हूँ कि मैसर्स

ROYAL QUEST RESORTS PRIVATE LIMITED

का पंजीकरण, कम्पनी अधिनियम 1956 (1956 का 1) के अंतर्गत आज किया जाता है और यह कम्पनी प्राइवेट लिमिटेड है।

यह निगमन-पत्र आज दिनांक उन्नीस अक्टूबर दो हजार बारह को दिल्ली में जारी किया जाता है।

Form 1
Certificate of Incorporation

Corporate Identity Number : U55101DL2012PTC243898

2012 - 2013

I hereby certify that ROYAL QUEST RESORTS PRIVATE LIMITED is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the company is private limited.

Given at Delhi this Nineteenth day of October Two Thousand Twelve.



Registrar of Companies, National Capital Territory of Delhi and Haryana

कम्पनी रजिस्ट्रार, राष्ट्रीय राजधानी क्षेत्र दिल्ली एवं हरियाणा

*Note: The corresponding form has been approved by PREMLAL BHANJURAM MALIK, Deputy Registrar of Companies and this certificate has been digitally signed by the Registrar through a system generated digital signature under rule 5(2) of the Companies (Electronic Filing and Authentication of Documents) Rules, 2008. The digitally signed certificate can be verified at the Ministry website (www.mca.gov.in).

कम्पनी रजिस्ट्रार के कार्यालय अभिलेख में उपलब्ध पत्राचार का पता :

Mailing Address as per record available in Registrar of Companies office:

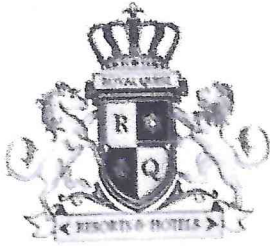
ROYAL QUEST RESORTS PRIVATE LIMITED

10/358, SUNDER VIHAR,

NEW DELHI - 110063,

Delhi, INDIA





Kacherawala - Kukas, Jaipur
-302028, Rajasthan, India



www.royalquestresorts.com

To,
Rakesh Sharma,
(Additional Commissioner)
LPC

Subject: Allotment of 6400 sq. ft. land in Zone-13 to Royal Quest Resort Pvt. Ltd. for Resort/Hotel

Sir,

I, Narendra Singh, declare that our resort is fully operational since 01/01/2018 and currently around 41 employees are working there.

Narendrea Singh

(Director)

Date : 13/5/2025

Royal Quest Resorts Pvt. Ltd.

Signature

Director

ROYAL RESORTS PVT. LTD.

नजरीय नक्शा

लग्जरी रूम	लग्जरी रूम	लग्जरी रूम	RECEPTION	
गार्डन	SWIMMING AREA		BANQUET HALL	
	INDOOR GAMES			
लग्जरी रूम	लग्जरी रूम	लग्जरी रूम	लग्जरी रूम	लग्जरी रूम
पार्किंग				

Need up to date



जयपुर विकास प्राधिकरण, जयपुर

www.jda.urban.rajasthan.gov.in

यू.ओ.नोट

विषय:— SH- Royal Resort Pvt.Ltd. को रिसोर्ट /होटल के लिये जोन-13 में 6400 व.मी. भूमि आवंटन करने बाबत ।

उपरोक्त विषयान्तर्गत पत्र के क्रम में लेख है कि आवेदक SH- Royal Resort Pvt.Ltd., डायरेक्टर नरेन्द्र सिंह, 10/344, सैकेंड फ्लोर, सुन्दर विहार, पश्चिम विहार, वेस्ट दिल्ली को एनएच-8, कूकस, कचरावाला, दिल्ली रोड, आमेर, जयपुर में रिसोर्ट /होटल के लिये भूमि आवंटन कराने के क्रम में जविप्रा की वेबसाइट पर अपलोड कराने बाबत प्रकोष्ठ की मूल पत्रावली इस यू.ओ.नोट के साथ संलग्न कर आप को भिजवाई जा रही है।

कृपया प्रकरण से सम्बन्धित आवेदन पत्र को जविप्रा की वेबसाइट पर अपलोड कराने का श्रम करें।

संलग्न—मूल पत्रावली।

अतिरिक्त आयुक्त (एलपीसी)

सिस्टम एनालिस्ट

क्रमांक: जविप्रा/अआ/एलपीसी/2025

दिनांक:—

रामकिशोर व्यास भवन ए इन्दिरा सर्किल ए जवाहर लाल नेहरू मार्ग ए जयपुर.302004

दूरभाष : 91.0141.2570122 ह् रू ईपीबीएक्स : 910141.2569696 एक्सटेंशन रू 87019 ह् रू फैक्स : 91.141.2574555

ई-मेल : { aclpc.jda@rajasthan.gov.in }

D:\ letter 2020.docx

ak

Signature valid

Digitally signed by Rakesh Sharma
Designation: Additional
Commissioner
Date: 2025.07.24 16:35:28 IST
Reason: Approved

RajKaj Ref No.:
16729743

eSign 1.0

