



## जयपुर विकास प्राधिकरण, जयपुर

रामकिशोर व्यास भवन, इन्दिरा सर्किल, जवाहर लाल नेहरू मार्ग, जयपुर-302004

क्रमांक: F-JDA/LPC/2025/D-2

### विज्ञप्ति

BHANWARIYA INFRA PROJECTS PVT.LTD. को 150 Badded Fertility & Maternity Hospital को स्थापित करने हेतु जयपुर विकास प्राधिकरण के क्षेत्राधिकार में 3000 SQ. METER. सुविधा हेतु भूखण्ड आवंटन कराने के क्रम में भूमि आवंटित की जानी विचाराधीन है। इस सम्बन्ध में यदि किसी व्यक्ति/ट्रस्ट को कोई आपत्ति/ सुझाव हो तो 15 दिवस में [jda.rajasthan.gov.in](http://jda.rajasthan.gov.in) पर जाकर Objection module के माध्यम से आपत्ति online सबमिट करें, अन्यथा प्रकरण में नियमानुसार अग्रिम कार्यवाही की जायेगी।

Signed by: Rakesh Sharma  
Designation: Additional Commissioner,  
(LPC)  
Location: Jaipur Development Authority  
Jaipur  
Date: 20/11/2025 12:48:03





## Jaipur Development Authority

Ram Kishor Vyas Bhawan, Indra Circle, Jawaharlal Nehru Marg, Jaipur-302004 Rajasthan

### Payment Acknowledgement Receipt

Challan Number :	999267
Control Number :	642528100145
Payment Mode :	Online Payment
Payment Channel :	Payment Gateway - BillDesk
Transaction ID :	BAX6E7L0YPXGU7
Transaction Date :	10/8/2025 2:25:57 PM
Transaction Amount :	<input type="checkbox"/> 10,000.00
Transaction Status :	<b>SUCCESS</b>

#### **Note:**

1. The successful transaction date will be treated as deposit date in JDA account.
2. In case the Transaction Status is shown failed and the amount is debited from your bank account, you are requested wait for 24 Hrs for confirmation of amount. After reconciliation of the account the acknowledge receipt will be made available on this portal. If the amount is reverted to your bank account you may make payment again.
3. Any problem faced while making the payment through online payment gateway service provider you may contact on help desk number of service provider mentioned on this portal. To locate your transaction please mention JDA Challan Number or Transaction ID generated by service provider and other details of your transaction made.
4. If payment is made through Credit/Debit Card, in case of any refund the amount may be credited back to the Bank Account registered with JDA by applicant and not to the account of Credit/Debit Card through which the payment is made. JDA will not entertain any Chargeback what so ever.
5. JDA will not be responsible in case the amount is not credited/deposited in JDA account due to transaction failure.



# Jaipur Development Authority

Rajasthan Guaranteed Delivery of Public Services Act, 2011

Application No.  
**260138**

## Acknowledgement Receipt

Name of the designated officer पदाभिहित अधिकारी का नाम  
Deputy Commissioner (LPC)

Office कार्यालय

Receipt Date प्राप्ति दिनांक : 10 Oct 2025

Due Date नियत दिनांक : 27 Nov 2025

### Applicant Details :

Name and address of the applicant BHANWARIYA INFRA PROJECTS PVT.LTD. THORUGH BHANWARIYA INFRA PROJECTS PVT.LTD.  
THORUGH Somesh Bhawriya  
आवेदक का नाम और पता : 35B, Jai Ambey Colony, Ajmer Road Civil Lines, Ajmer Road Jaipur Rajasthan 302006  
Mobile Number : 9024926676 E-Mail : 9024926676  
Name of the service सेवा का नाम : Institutional Land Allotment

### Property Details :

Developer Type / Developer Name विकासकर्ता : /

Scheme Name / Location योजना :

Plot No Service No भूखंड संख्या सर्विस नंबर :

### Document(s) enclosed :

1. Application Form For Institutional Land Allotment
2. Photo ID issued by Government (Aadhar Card/ Driving License / Passport / Voter ID)
3. भूखण्ड क्रय करने एवं प्रस्तावित निर्माण बाबत पारित प्रस्ताव का क्रमांक एवं दिनांक (प्रतिलिपि संलग्न करें।)
4. भूखण्ड पर प्रस्तावित निर्माण सम्बन्धी प्रोजेक्ट रिपोर्ट संलग्न करें।(पृष्ठ संख्या अंकित करें।)
5. सचिव, जविप्रा के नाम 5000/- रुपये का बैंक ड्राफ्ट/पे-ऑर्डर संलग्न करें।
6. संस्था/ ट्रस्ट की गत तीन वर्षों की अंकेक्षण शीट के अनुसार वित्तीय स्थिति (गत तीन वर्ष के अंकेक्षण बैलेन्स शीट की प्रति संलग्न करें)
7. संस्था/ट्रस्ट के निर्वाचित पदाधिकारियों की संख्या (नाम और पते सहित सूची संलग्न करें)
8. संस्था/ट्रस्ट के विनियम/विधान की प्रति संलग्न करें (पृष्ठ संख्या अंकित करें)
9. संस्था/ट्रस्ट का रजिस्ट्रेशन नं. (रजिस्ट्रेशन प्रमाण पत्र संलग्न करें।)

### Original documents received through applicant :

- 1 Application Form For Institutional Land Allotment
- 2 Photo ID issued by Government (Aadhar Card/ Driving License / Passport / Voter ID)
- 3 संस्था/ट्रस्ट का रजिस्ट्रेशन नं. (रजिस्ट्रेशन प्रमाण पत्र संलग्न करें।)
- 4 सचिव, जविप्रा के नाम 5000/- रुपये का बैंक ड्राफ्ट/पे-ऑर्डर संलग्न करें।

Counselor : RAJKUMAR GUJAR

Note : Please logon to your account at regular interval to see the notification posted by JDA in your Dashboard

## कंपनियों/साझेदारी फर्मों/व्यक्तिगत भूमि आवंटन हेतु

## प्रार्थना पत्र

1.	कम्पनी/फर्म/व्यक्ति का नाम	भांवरिया इन्फ्रा प्रोजेक्ट्स प्रा0 लि0, जयपुर
2.	आवेदनकर्ता संगठन/व्यक्ति (कंपनी/फर्म/व्यक्तिगत)	कंपनी
3	आवेदक का नाम (अधिकृत हस्ताक्षरकर्ता)	सोमेश भावरिया
4	डाक पता, टेलिफोन नं. मो0 नं, ईमेल आईडी	35- बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राज0 302006 मो 9414079139 ईमेल info@bhanwariya.com
5	भूमि आवंटन का उद्देश्य	150 बेड्डेड फर्टिलिटी हॉस्पिटल हेतु
6	चाहे गये क्षेत्रफल का विवरण (यदि कोई हो)	
7	भूमि का क्षेत्रफल (वर्ग मी.)	3000 वर्ग मीटर
8	प्रोजेक्ट रिपोर्ट का सारांश (संस्थान, अनुमानित निवेश, निर्मित, होने वाला क्षेत्रफल व समाज को होने वाले लाभों बाबत संक्षिप्त विवरण	संलग्न
9	संस्थान को राज्य सरकार द्वारा पूर्व में आवंटित भूमि का विवरण।	नही
10	संलग्न किये जाने वाले दस्तावेज	
	(i) रजिस्ट्रेशन प्रमाण पत्र	संलग्न
	(ii) आर्टिकल ऑफ ऐसोसिएशन/पार्टनरशिप डीड	संलग्न
	(iii) गत तीन वर्षों की ऑडिट रिपोर्ट व बैलेंस शीट	संलग्न
	(iv) संस्थान का भूमि आवंटन के लिए लिया गया प्रस्ताव जिसमें अधिकृत हस्ताक्षरकर्ता जो आवंटन हेतु आवेदन हेतु आवेदन करेगा, उसका उल्लेख हो।	संलग्न MOU/2024-25/13092 dated:- 18/12/24
	(v) प्रोजेक्ट रिपोर्ट (चाही गई भूमि पर बनने वाले प्रोजेक्ट बाबत मुख्य विवरण)	संलग्न
	(vi) रू05000/- (पांच हजार) का बैंक का डी.डी./पे ऑर्डर/ जो संबंधित शहरी निकाय के सचिव अधिसापी अधिकारी मुख्या कार्यकारी अधिकारी के नाम हो।	डीडी नम्बर 443849 दिनांक 29.09.2025 फैंडरल बैंक अजमेर रोड़ जयपुर।

यह प्रमाणित किया जाता है कि उपरोक्त वर्णित सूचनाएं मेरी जानकारी व विश्वास के अनुसार सत्य है व कुछ भी नहीं छुपाया गया है। संस्थान/कंपनी/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 ( ) आवंटन निरस्त करने, भवन, भूमि पर बने अन्य निर्माण को कब्जे में लेने हेतु स्वतंत्र रहेगा।

दिनांक – 22.09.2025

स्थान – जयपुर

अधिकृत हस्ताक्षरकर्ता

सोमेश भावरिया



नगरीय क्षेत्रों में सार्वजनिक/चैरिटेबल एवं सामाजिक संस्थाओं को रियायती दर पर भूमि आवंटन बाबत निर्धारित मापदण्डों की चैक लिस्ट।

क्रं.सं.	पार्ट (अ) सामान्य सूचनाएं	
1	आवेदक का नाम /पता	सोमेश भावरिया, 35- बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राज0 302006
2	शहर/कस्बे कॉलोनी का नाम जहां भूमि चाही गई है।	जयपुर जेडीए रिजन
3	चाही गई भूमि का विवरण (राजस्व ग्राम/कॉलोनी का नाम खसरा नम्बर, क्षेत्रफल आदि)	जयपुर जेडीए रिजन
4	आवेदनकर्ता संस्था के रजिस्ट्रेशन की दिनांक व अन्य विवरण	सलंगन
5.1	संस्था का गत तीन वर्षों का आय-व्यय विवरण तथा गतिविधियों का लेखा जोखा	सलंगन
5.2	संबंधित आवेदक संस्था द्वारा किये गये किये जा रहे कार्यों का विवरण	सलंगन
6.1	चाही गई भूमि के उपयोग बाबत परियोजना रिपोर्ट, निर्माण लागत व आर्थिक संसाधनों का विवरण	सलंगन

16	यदि आवेदक संस्था प्रीमियर संस्था की श्रेणी में आती है तो संस्था द्वारा किये जाने वाली विनिवेश राशि का विवरण	77 करोड लगभग
17	आवंटन करने वाले निकाय का अभिमत	
18	क्या प्रश्नगत भूमि बाबत वर्तमान में किसी न्यायाल में कोई प्रकरण विचाराधीन है अथवा स्थगन आदेश प्रभावी है।	नहीं
19	अन्य विवरण।	





सेवा में,  
श्रीमान् अतिरिक्त आयुक्त (एल0पी0सी0),  
जयपुर विकास प्राधिकरण,  
जयपुर।

**विषय :- 150 बेड्ड परियोजना के लिए भूमि आवंटन हेतु अनुरोध**

**संदर्भ :- एमओयू/2024-25/13092/राइजिंग राजस्थान समिट(दिसम्बर-2024)**

महोदय,

उपरोक्त विषयान्तर्गत निवेदन है कि हम शिक्षा एवं कौशल विकास के क्षेत्र में एक सक्रिय रूप से एक संस्था के रूप में कार्यरत हैं। हमारा उद्देश्य जयपुर क्षेत्र में चिकित्सा के क्षेत्र में एक उच्चस्तरीय 150 बेड्ड फर्टिलिटी हॉस्पिटल का निर्माण करना है।

उपरोक्त संदर्भ के अंतर्गत राजस्थान सरकार द्वारा आयोजित राइजिंग राजस्थान में हमारी संस्था द्वारा उक्त परियोजना की स्थापना हेतु राजस्थान सरकार से एमओयू किया गया है। ताकि संपूर्ण राजस्थानवासियों को उच्च स्तरीय चिकित्सा का लाभ मिल सके।

राइजिंग राजस्थान 2024-25 के अंतर्गत 150 बेड्ड फर्टिलिटी हॉस्पिटल हेतु भूमि आवंटन के प्रावधान के तहत राजस्थान सरकार से एमओयू संख्या- एमओयू/2024-25/13092/राइजिंग राजस्थान समिट(दिसम्बर-2024) है। इस संबंध में हमारा भूमि आवंटन आवेदन स्वीकार किया जाये

हमने इस आवेदन के साथ निर्धारित शुल्क के रूप में रुपये 5000/- अक्षरे रुपये पांच हजार मात्र का डिमाण्ड ड्राफ्ट (डीडी) संख्या 443849 फ़ैडरल बैंक, जयपुर जो कि "सचिव, जयपुर विकास प्राधिकरण" के नाम से जारी किया है। संलग्न किया है।

यदि इस संबंध में कोई अतिरिक्त औपचारिकता आवश्यक हो तो मैं हम सदैव प्रस्तुत करेंगे। आपकी कृपा एवं सहयोग के लिए अग्रिम धन्यवाद।

आवेदक

[Somesb Bhanwariya]

Director,

Jaipur, Rajasthan (M) 9414079139



संलग्न :- एमओयू की प्रति।



Government of Rajasthan



**RISING  
RAJASTHAN**  
REPLETE • RESPONSIBLE • READY

## MEMORANDUM OF UNDERSTANDING

Ref. No.: MoU/2024-25/13092 dated 18/12/2024

This memorandum of understanding is entered between BHANWARIYA INFRA PROJECTS PVT LTD having its registered office at JAIPUR, RAJASTHAN (INDIA) and Government of Rajasthan with the intent to establish the following project in Rajasthan.

Project Title	150-BEDDED FERTILITY AND MATERNITY HOSPITAL I
Location	JAIPUR (JAIPUR)
Proposed Investment (Cr.)	80.00 Cr.
Proposed Employment	350 (Direct)
Proposed year of commencement of production	2026

Government of Rajasthan would facilitate the Organisation/Company to obtain necessary permissions/clearance etc. from concerned departments of the State as per the existing policies/rules and regulations of the State Government.

For on behalf of  
Government of Rajasthan  
Name: SMT. GAYATRI A. RATHORE  
(Authorised Signatory)  
Designation: PRINCIPAL SECRETARY TO GOVERNMENT  
Dept. Name: MEDICAL & HEALTH  
Government of Rajasthan

For and on behalf of  
BHANWARIYA INFRA PROJECTS PVT LTD  
Name: SOMESH BHANWARIYA  
(Authorised Signatory)  
Designation: DIRECTOR  
Mobile No.: 9414079139  
Email: info@bhanwariya.com



Note: This is a system-generated document and does not require any physical signature. Authenticity of the document can be verified by scanning the QR Code.





Government of Rajasthan



## REQUEST FOR MEMORANDUM OF UNDERSTANDING

### Request Details

Request Number	MoU/2024-25/13 092	Request Date/Time	06/12/2024 17:18: 55
Request Status	PENDING WITH BI P		

### A. Company Details

Name Company	of	BHANWARIYA INF RA PROJECTS PVT LTD	Country	INDIA
State		RAJASTHAN	District	JAIPUR
Registered Office Address		35-B, JAI AMBEY C OLONY CIVIL LINE S JAIPUR RAJASTH AN 302006		

### B. Company's Authorized Signatory Details

Name	SOMESH BHANW ARIYA	Designation	DIRECTOR
Mobile No. (with country code)	9414079139	Email ID	INFO@BHANWAR IYA.COM
Contact Person's Name	JAI NARAYAN BHA WARIYA	Contact Person's Mobile No. (with country code)	919414079139

### C. Project Proposal

Project Title	150-BEDDED FER TILITY AND MATE RNITY HOSPITAL I	Project Multiple Location in Rajasthan ?	in YES
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S.No.	District	Tehsil	Land Available ?
1	JAIPUR	JAIPUR	NO

Project Proposal      NEW      Sector      HEALTHCARE

Proposed      350      Proposed      200  
Employment           Employment  
(Direct)           (Indirect)

Proposed      80.00      Expected Year of      2026  
Investment      (In      commencement  
(Crores)      of Production

Expectations      LAND, CLEARANC  
from the State      E & FINANCE  
Govt. (if any)

#### D. Audit Trail

S.No.	Date/Time	Application Status	Remark	Attachment
1	06/12/2024 7:18:55	1 PENDING WITH BIP		

Close





## स्व घोषणा पत्र

मैं / हम सोमेश भावरिया पुत्र जय नारायण भावरिया, उम्र 35 वर्ष, निवासी प्लॉट 35-बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राजस्थान घोषणा करता हूँ कि आवेदन पत्र में वर्णित समस्त सूचनाएं तथा आवेदन पत्र के साथ संलग्न समस्त दस्तोवज 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 एवं मुझे इसके लिए विधि अनुसार दण्ड का सामना करना पड़ेगा तथा जो भी लाभ मेरे द्वारा प्राप्त किये गये हैं उन्हें पूर्ण रूप से वापिस ले लिया जाएगा।

दिनांक : 22.09.2025

स्थान : जयपुर

आवेदक के हस्ताक्षर





राजस्थान RAJASTHAN

CB 155289



शपथ पत्र / अंडरटेकिंग

मैं भावरिया इंफ्रा प्रोजेक्ट्स प्रा० लि०, जयपुर जरिये निर्देशक सोमेश भावरिया पुत्र श्री जय नारायण भावरिया निवासी प्लॉट नंबर 35-बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राज० सशपथ पूर्वक बयान करता हूँ कि :-

1. यह कि हमारे खिलाफ किसी भी न्यायालय में कोई कोर्ट केस एवं मामला विचाराधीन में नहीं है।
2. यह कि हमारी संस्था में जयपुर विकास प्राधिकरण अथवा किसी भी स्थानीय निकाय का किसी भी प्रकार का कोई आर्थिक बकाया नहीं है।

दिनांक 29.09.2025

जयपुर

ह० शपथ ग्रहिता

सत्यापन

उपरोक्त तथ्य मेरे निजी ज्ञान एवं विश्वास के अनुसार सही व सत्य है।

दिनांक 29.09.2025

जयपुर

ह० शपथ ग्रहिता

3 OCT 2025

ATTESTED

NOTARY  
RAJASTHAN (INDIA)



03/10/2025

03/10/2025



महाराष्ट्र शासन, शिक्षा विभाग  
मुंबई, दिनांक ०३/१०/२०२५  
१. अर्जित अंक १०० में से ८५ (८५%)  
२. अर्जित अंक ३२ में से २८ (८८%)  
(एक ३-५) / प्रश्नोत्तर विभाग पर अंक प्राप्त  
अर्जित अंक - २० प्रतिशत  
कुल अंक

दिनांक ०२, अर्जित अंक ८५/१५  
अर्जित अंक ८५/१५

महाराष्ट्र शासन, शिक्षा विभाग  
मुंबई, दिनांक ०३/१०/२०२५

महाराष्ट्र शासन, शिक्षा विभाग  
मुंबई, दिनांक ०३/१०/२०२५

०३/१०/२०२५



### शपथ पत्र

मैं भांवरिया इफ्रा प्रोजेक्टस प्रा0 लि0, जयपुर जरिये निर्देशक सोमेश भावरिया पुत्र श्री जय नारायण भावरिया निवासी प्लॉट नंबर 35-बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राज0 सशपथ पूर्वक बयान करता हूँ कि :-

1. यह कि मैं उक्त पते का स्थायी निवासी हूँ।
2. यह कि उक्त संस्था को राजस्थान सरकार जयपुर विकास प्राधिकरण जयपुर द्वारा रियायती दर पर किसी भी प्रकार का भूखण्ड आवंटित नहीं है ना ही इस बाबत कोई आवेदन किया है।
3. यह है कि यह शपथ पत्र 150 बेडेड फर्टिलिटी हॉस्पिटल के रूप में काम करेगी।
4. यह कि उक्त भूमि का उपयोग हॉस्पिटल के संचालन हेतु किया जायेगा जिसका किसी अन्यत्र उपयोग में नहीं लिया जायेगा।
5. यह कि हमे जविप्रा क्षेत्रांतर्गत शहरी क्षेत्र में भूमि आवंटित की जावे। इस बाबत जविप्रा की समस्त शर्तों की पालना करने के लिए बाध्य रहेंगे।

दिनांक 29.09.2025

जयपुर

ह0 शपथ ग्रहिता

सत्यापन

उपरोक्त तथ्य मेरे निजी ज्ञान एवं विश्वास के अनुसार सही व सत्य है।

दिनांक 29.09.2025

जयपुर

ATTESTED

ह0 शपथ ग्रहिता

NOTARY JAIPUR  
RAJASTHAN (INDIA)

3 OCT 2025



3 OCT 2025

समांक... 8913 दिनांक

अवस्था का नाम

मिना का नाम

निवासी

मुद्राक

बास्वे

प्रकाश चन्द

स्लान्द मिनेराल लाईसेन्स नं. 95/15

प्लॉट नं. 2, चन्दपुरी मार्केट, हवा सड़क, जयपुर

अभ्युक्त अधिनियम 1998 के अन्तर्गत

अभ्युक्त अधिनियम 1998 के अन्तर्गत

1- आवासीय अथवा व्यावसायिक सुविधाओं हेतु

(धारा 3-क) - 10 प्रतिशत

2- कार्य और उसकी प्रकृति के संरक्षण और संयोजन हेतु

(धारा 3-क)/प्राकृतिक आवासीय एवं व्यावसायिक निर्मित

आवासीयों के निर्माण हेतु - 20 प्रतिशत

कुल योग

हस्ताक्षर अभ्युक्त



APPROVED

NOTED

Here's a revised and detailed project report for your **150-Bedded Fertility and Maternity Hospital** in Jaipur, incorporating features like **luxury rooms for couples**, **pain-relief services pre-delivery**, **fearless delivery programs**, and **room categories**.

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## **Project Report for 150-Bedded Fertility & Maternity Hospital**

**Submitted to: Rising Rajasthan Summit 2024**

**Proposed Location: Jaipur, Rajasthan**

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### **Executive Summary**

This project envisions a 150-bedded state-of-the-art fertility and maternity hospital in Jaipur that offers advanced reproductive treatments and maternal care. A unique focus will be placed on **pain relief during labor**, **fearless delivery programs**, and **luxury accommodation for couples** to provide comfort, care, and a premium experience. This facility will cater to both urban and rural populations, including health tourism clients.

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### **Key Objectives**

1. Offer a **fearless and pain-free delivery experience** with advanced technologies and counseling.
  2. Provide **luxury accommodation options for couples** during admission and pre-delivery care.
  3. Establish Jaipur as a preferred destination for reproductive healthcare and medical tourism.
  4. Generate employment opportunities while fostering skill development in healthcare.
- 

### **Unique Facilities Offered**

1. **Pain-Free Labor and Fearless Delivery Programs**
  - Techniques: Epidural anesthesia, hydrotherapy, and hypnobirthing.
  - Emotional support through pre-natal counseling.
  - Dedicated pre-delivery relaxation rooms.
2. **Luxury Accommodation for Couples**
  - Private suites with premium amenities for long-term stays.
  - Services: Personal nursing, entertainment systems, dining, and baby-care workshops.
3. **Room Categories**
  - **Luxury Suites (15 rooms):** ₹15,000/day (including meals and personal care).





- **Premium Rooms (35 rooms):** ₹10,000/day (well-furnished with additional services).
  - **Standard Private Rooms (50 rooms):** ₹6,000/day.
  - **Semi-Private Rooms (30 rooms):** ₹4,000/day (shared by two patients).
  - **General Ward (20 beds):** ₹2,000/day.
4. **Comprehensive Healthcare Services**
- Fertility treatments: IVF, IUI, egg freezing, and advanced diagnostics.
  - Gynecological and maternity care.
  - In-house pharmacy, laboratory, and imaging services.

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## Project Location

- **Area Required:** ~5 acres.
- **Proposed Site:** Near Jaipur Ring Road or Jaipur SEZ for accessibility and cost-effectiveness.
- **Land Cost:** ₹10–15 crore (₹2–3 crore/acre).

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## Project Cost Estimates

Component	Details	Cost (₹ in Crore)
Land Acquisition	~5 acres near Jaipur Ring Road	10–15
Construction	~1,50,000 sq. ft. @ ₹2,500/sq. ft.	37.5
Luxury Interiors	Premium furnishing for luxury rooms	7
Medical Equipment	IVF, maternity, and diagnostic tech	15
Pain-Relief Tech & Counseling	Epidurals, hydrotherapy, relaxation	5
Licensing and Contingencies	Legal, miscellaneous expenses	3
<b>Total Estimated Cost</b>		<b>77.5–82.5</b>

---

## Revenue Model

1. **Room Tariffs and Services:**
  - Luxury Rooms: ₹15,000/day × 15 rooms × ~80% occupancy.
  - Premium and Standard Rooms: Proportionate revenue from 115 other beds.
2. **Fertility and Delivery Services:**
  - IVF treatments, deliveries, and diagnostics: ₹50 crore/year (estimated).
3. **Annual Expected Revenue:** ₹60–75 crore by Year 3.

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## Employment Generation

- **Direct Employment:** 350 staff (doctors, nurses, counselors, administrative staff).
- **Indirect Employment:** 200 people (housekeeping, suppliers, logistics).



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## Timeline

1. **Land Acquisition:** 6 months.
  2. **Construction & Furnishing:** 18 months.
  3. **Operational Readiness:** 24–30 months.
- 

## Impact on Rajasthan

- Strengthens Jaipur's position in healthcare and health tourism.
  - Improves access to maternal and reproductive care.
  - Boosts local economy through direct and indirect employment.
- 

Would you like help with detailed floor plans, visuals, or assistance in preparing a presentation for this report?



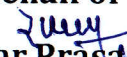


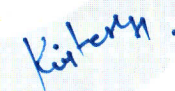
**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE BOARD MEETING OF THE DIRECTORS OF COMPANY HELD AT THE REGISTERED ADDRESS OF THE COMPANY SITUATED AT 35-B, JAI AMBEY COLONY CIVIL LINES, AJMER ROAD JAIPUR RAJ-302006 ON WEDNESDAY, 1<sup>ST</sup> OCT-25 AT 11:00AM**

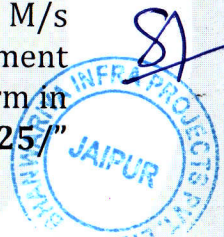
**"RESOLVED THAT** the company has decided to authorize, **Mr. Somesh Bhawariya S/o Jai Narayan Bhawariya, R/o 35-B, Jai Ambey Colony, Civil Lines, Ajmer Road, Jaipur-302006, Rajasthan.** and is hereby authorized to sign and submit all the necessary papers, letters, forms, etc to be submitted by the company in connection with authorizing any of the personnel of the company (applicant) to Jaipur Development Authority, Government of Rajasthan, for land allotment under **"Rising Rajasthan Submit-2024"**

**RESOLVED FURTHER THAT Mr. Somesh bhawariya S/o Jai Narayan Bhawariya R/o 35-B, Jai Ambey Colony Civil Lines, Ajmer Road, Jaipur Rajasthan-302006.** to appear, to plead , to argue, to act, to appeal, to sign, to accept and produce documents in and of behalf of our firm, to move and file any documents in every business related purpose which includes to produce, appear and sign documents whether financial or non-financial or non-financial before banks, any Government Departments of Rajasthan, RIICO, UDH and all other person, entities, departments of Rajasthan and organizations whether Government or Non-Government or JDA, UDH, Government of Rajasthan or to enter into works tenders, land allotment work, work agreements and all type of work & agreement under **"Rising Rajasthan Submit-2024"** & other business related works or produce and appear before every office and officers and departments and institutions, to sign, accept and produce documents to land allotment or appear before bank officials on behalf of me and the firm in any state of Indian Territory in the course of business and other miscellaneous proceedings to accept service of notices, to produce and take back documents, to apply for and take delivery of certificates and copies, to sign and negotiate the documents, to claim and accept award to make necessary correction, alterations, modifications, rectifications, additions or deletion on the documents or to do any other lawful work on our behalf before all the authorities of the all the departments, suppliers, vendors and businesspersons for our firm M/s Bhanwariya Infra Projects Pvt. Ltd. He will be authorized to take every document sign every document, and produce every document on my behalf for our firm in the course of **150 Baded Fertility Hospital Project under Mou/2024-25/"**  
**Rising Rajasthan-2024**

**By or on Behalf of the Board**

  
**Rameshwar Prasad Chaudhary**  
**Din 07186979**  
**Director**

  
**Kirtesh bhavariya**  
**Din 074918837**  
**Director**





आयकर विभाग  
INCOME TAX DEPARTMENT

भारत सरकार  
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card  
ARKPB3866C

नाम / Name  
SOMESH BHAWRIYA

पिता का नाम / Father's Name  
JAI NARAYAN BHAWRIYA

जन्म की तारीख /  
Date of Birth  
30/06/1989

हस्ताक्षर / Signature





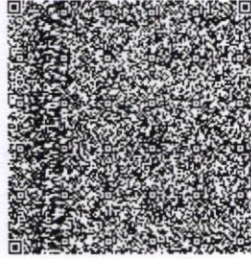
भारत सरकार  
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India

नामांकन क्रम/ Enrolment No.: 0000/00235/50983

To  
सोमेश भावरिया  
S/O, Jai Narayan Bhawariya  
35-b  
Jai Ambey Colony  
Civil Lines  
Ajmer Road  
Jaipur Rajasthan - 302006  
9024926676

Signature Not Verified  
Digitally signed by  
UNIQUE IDENTIFICATION  
AUTHORITY OF INDIA  
Date: 2022.09.08 06:09:36  
UTC



आपका आधार क्रमांक / Your Aadhaar No. :

7626 9625 5426

VID : 9165 7140 6543 3258

मेरा आधार, मेरी पहचान



भारत सरकार  
Government of India



सोमेश भावरिया  
Somesh Bhawariya  
जन्म तिथि/DOB: 30/06/1989  
पुरुष/ MALE

7626 9625 5426

VID : 9165 7140 6543 3258

मेरा आधार, मेरी पहचान



Government of India



### सूचना

- आधार पहचान का प्रमाण है, नागरिकता का नहीं।
- सुरक्षित QR कोड / ऑफलाइन XML / ऑनलाइन ऑथेंटिकेशन से पहचान प्रमाणित करें।
- यह एक इलेक्ट्रॉनिक प्रक्रिया द्वारा बना हुआ पत्र है।

### INFORMATION

- Aadhaar is a proof of identity, not of citizenship.
- Verify identity using Secure QR Code/ Offline XML/ Online Authentication.
- This is electronically generated letter.

- आधार देश भर में मान्य है।
- आधार कई सरकारी और गैर सरकारी सेवाओं को पाना आसान बनाता है।
- आधार में मोबाइल नंबर और ईमेल ID अपडेट रखें।
- आधार को अपने स्मार्ट फोन पर रखें, mAadhaar App के साथ।

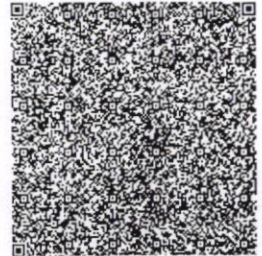
- Aadhaar is valid throughout the country.
- Aadhaar helps you avail various Government and non-Government services easily.
- Keep your mobile number & email ID updated in Aadhaar.
- Carry Aadhaar in your smart phone – use mAadhaar App.



भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India



पता:  
S/O जय नारायण भवरिया, 35-बी, जय अम्बेय बस्ती,  
सिविल लाइन्स, अजमेर रोड, जयपुर,  
राजस्थान - 302006  
Address:  
S/O, Jai Narayan Bhawariya, 35-b, Jai Ambey  
Colony, Civil Lines, Ajmer Road, Jaipur,  
Rajasthan - 302006



7626 9625 5426

VID : 9165 7140 6543 3258



1947



help@uidai.gov.in



www.uidai.gov.in







GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

Central Registration Centre

## Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that BHANWARIYA INFRA PROJECTS PRIVATE LIMITED is incorporated on this Twenty third day of November Two thousand seventeen under the Companies Act, 2013 (18 of 2013) and that the company is limited by shares.

The Corporate Identity Number of the company is U45202RJ2017PTC059575.

The Permanent Account Number (PAN) of the company is AAHCB5386N \*

Given under my hand at Manesar this Twenty third day of November Two thousand seventeen .

DS MINISTRY OF  
CORPORATE AFFAIRS 01

Digital Signature Certificate  
Mr AJAY KUMAR MEENA  
DROC

For and on behalf of the Jurisdictional Registrar of Companies  
Registrar of Companies  
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on [www.mca.gov.in](http://www.mca.gov.in)

Mailing Address as per record available in Registrar of Companies office:

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
35 B, JAI AMBEY COLONY, CIVIL LINES,, AJMER ROAD,, JAIPUR,  
Jaipur, Rajasthan, India, 302006

\* as issued by the Income Tax Department





MOA language: ☒ English ☐ Hindi

SRN of form INC-1

Pre-fill

\* Table applicable to company as notified under schedule I of the companies Act, 2013

A

**Table A- MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES**

1. The Name of the Company is

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

2. The Registered office of the company will be situated in the state of

Rajasthan-RJ

3.(a) The objects to be pursued by the company on its incorporation are

1. To takeover the business of the existing proprietorship firm M/S Bhawariya Construction Company of proprietor Jai Narain Bhawariya along with all the assets, liabilities, creditors, debtors, including all the purchases and sales, bonds, obligation or securities by original subscription, exchange or otherwise and to subscribe for the same either conditionally or otherwise, to guarantee the subscription thereof issued or guaranteed by any government, state, public body, or authority, firm, body corporate or any other entity or persons in India or elsewhere. To carry on the business of manufacturing, trading, importing, exporting and/or process, assemble, repair or otherwise deal in all kinds of equipments, machinery and accessories used in construction, water supply, sewage, electrical hydraulical, civil construction, power generation, irrigation, agricultural, mechanical works/projects/jobs. To carry on the business of manufacturing, trading, importing, exporting or process assemble, repair or otherwise deal in various types of welding sets, generating sets, electric motors, engines, power capacitors, electric switches, starters, plugs, panels, stabilizers, transformers, electric breakers, electric boards, electric-fittings, electric fixers, cables conductor accessories, ground wire accessories, bus bar accessories, insulator hardware, transmission erection tools and other electrical equipments. To manufacture, buy, sell, distribute, import, export, process, repair, assemble and/or deal in all types or workshop machinery, tools, tackles, material-handling equipments, measuring gauges, meters and instruments, mobile workshops, pipes, pipe-fittings, valves, strainers, refrigerators, air-conditioning plants, air compressors including spares and parts thereof.

2. To carry on in India and elsewhere the business of contractors, consultants and supervisors for construction of building, houses, multi story flats, offices, factories, workshops, water supply projects, sewage projects, hydraulic projects, civil construction projects, irrigation projects, agricultural projects, mechanical projects, electrical projects, earth work projects, Road, Highways, Culverts, Bridge, dams, barrages, canals, and other allied projects and to undertake such projects/ works on own, build and operate basis and to act as manufacturers, importers, exporters, buyers, sellers, repairers, stockists and otherwise dealers of all types of plant, equipment, machinery, spare part and accessories required in connection therewith. plan, promote, generate, acquire by purchase in bulk, develop, distribute and accumulate power by wind, solar, hydro, thermal, atomic, biomass, coal, lignite, gas, ocean energy, geothermal or any other form by which energy, power can be produced and to transmit, distribute, sell, and supply such power for captive consumption by the company and/or for consumption by the others. To carry on the business as producers, importers, exporters, miners, processors, buyers, sellers, distributors, stockists, agents and brokers of coal, coke, charcoal, lignite. To produce, manufacture, treat, process, prepare, refine, import, export, purchase, sell and generally to deal in either as principals or as agents either solely or in partnership with others, all types and kinds of cement, ordinary, white, coloured, Portland, Pozzolana, Alumina, Blast furnace, silica and all other varieties of cements as also cement products of any or all descriptions such as pipes, poles, slabs, asbestos sheets, blocks, tiles, garden wares, plaster of paris lime pipes, building materials including pre-fabricated items, concrete sleepers, poles, slabs and otherwise and articles, things, compounds and preparations connected with the aforesaid products. To acquire, utilize, grow, plant, cultivate and exploit any estates or land for floricultural, agricultural, horticultural, plantations, sericultural and farming purposes.

3.(b) Matters which are necessary for furtherance of the objects specified in clause 3(a) are

1. To buy, sell, manufacture, repair, alter and exchange, let or hire, export, import, and deal in all kinds of articles and things which may be required for the purpose of any of the main business in this Memorandum contained or which may seem capable of being profitably dealt with in connection with any of the said business covered in the main object.

2. To advance, deposit, securities and property (not amounting to be business of banking as defined under the Banking Regulations Act,





1949) to or with such persons, firms or bodies corporate as the company may think fit and in particular to customers and others having dealing with the company and on such terms as may deem expedient.

3. To guarantee the payment of money secured by or payable under or in respect of business of the Company.

4. To draw, make, accept, endorse, discount, execute and issue promissory notes, hundies, bills of exchange, bills of lading, warrants, debentures and other negotiable and transferable instruments and to open an account or accounts with any scheduled bank or banks and to pay into and to withdraw money from such account or accounts.

5. To invest and deal with the money of the Company not immediately required in such manner as the Company may deem fit to the attainment of the main objects of the company.

6. To communicate with chambers of commerce and other mercantile and public bodies throughout the world and concern and promote measure for the protection of the trade, industry and person engaged therein.

7. To subscribe to, become a member of, subsidise and co-operate with any other association, whether incorporated or not, whose objects are altogether or in part similar to those of the Company and to procure from and communicate to and such association, such informations may be likely to further the objects of the Company.

8. To build, construct, alter, enlarge, remove, pull down, replace, maintain, improve, develop, work, control and manage any buildings, offices, factories, mills, shops, other works and conveniences which the company may think directly or indirectly conducive to its objects and connected with the main line of business which the company will carry on or advance the interest of the company and to contribute or otherwise assist or take part in the construction, maintenance, development, working control and man-agement there of and to join with any other person or company doing any of these things.

9. To improve, manage, develop, grant rights or privileges in respect of or otherwise deal with all or any part of the property and rights of the company.

10 To vest any real or personal property rights or interest acquired by or belonging to company in any person or company on behalf of or for the benefit of the company and with or without any declared trust in favour of the company.

11. To purchase, take on lease, exchange, hire or otherwise acquire any movable or immovable property and any rights or privileges which the company may think necessary or convenient for the purpose of its business.

12. To apply for purchase or otherwise acquire, protect and renew in any part of the world, patents, licences, concession, patent rights, trade marks, designs and the like, conferring any exclusive or non-exclusive or limited right to their use, any secret or other information regarding any invention or research which may seem capable of being used for any of the purposes of the company or the acquisition of which may seem calculated directly or indirectly to benefit the company and to use develop or grant licence in respect there of otherwise turn to account the right of information so acquired and to expend money in experimenting upon, testing or improving any such patents, rights or inventions.

13. To acquire and undertake the whole or any part of the business, property or liabilities of any person, firm or body corporate, carrying on or proposing to carry on any business which the company is authorised to carry on or having property suitable for the purposes of the company or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or indirectly to benefit the Company.

14. To enter into any arrangements with any Government or any Authority, supreme, municipal, local or otherwise that may seem beneficial to any of the Company's object and to apply for, promote and obtain any Act of Parliament, privilege, concession, license or authorization of the Government or any other authority local or otherwise for enabling the company to carry on any of its objects into effect or for extending any of the powers of the Company and to carry out, exercise and comply with any such Act, privilege, concession, license or authorization.

15. To pay for any rights or property acquired by the Company and to remunerate any person, company or public bodies whether by cash payment or by allotment of shares, debentures or other securities of the Company credited as paid up in full or in part or otherwise.

16. To amalgamate, enter into partnership or into any arrangement for sharing profits, union of interests, co-operation, joint venture or reciprocal concession or for limiting competition with any person, firm or body corporate whether in India or outside or carrying on or engaged in or about to carry on or engage in any business or transaction which the Company is authorised to carry on or engage in or which can be carried on in conjunction therewith or which is capable of being conducted so as directly or indirectly to benefit the company and further to enter into any arrangement or contract with any person, association or body corporate whether in India or outside for technical know-how or for such other purpose that may seem calculated beneficial and conducive to the object of the Company.

17. To establish, promote or concur in establishing or promoting any company or companies for the purpose of acquiring all or any of the rights liabilities and properties of the company or for any other purpose which may seem directly calculated to benefit the Company and to place or guarantee, the placing of, underwrite, subscribe for or otherwise acquire all or any part of the shares, debentures or other securities of any such other company or companies.

18. To lease, let out on hire, mortgage, pledge, hypothecate, sell or otherwise dispose off the whole or any part of the undertaking of the Company or any land, business, property, rights or assets of any kind of the Company or any share of interest therein respectively in such manner and for such consideration as the Company may think fit and in particular for shares, debentures or securities of any other body corporate having objects altogether or in part similar to those of the Company.

19. To establish and equip laboratories and carry on analytical experimental and other work or undertaking and search in relation to the



objects of the Company.

20. To pay any premium or salaries and to pay for any property, rights or privileges acquired by the Company or for services rendered or to be rendered in connection with the promotion, formation of or for the business, of the company or for services rendered or to be rendered by any person, firm or body corporate in placing or assisting to place or guaranteeing the placing of any of the shares of the Company or any debentures, debentures-stocks or other securities of the Company or otherwise either wholly or partly in cash or in shares, bonds, debentures or other securities of the Company and to issue any such shares either as fully-paid up or with such amount credited as paid up thereon as may be agreed upon and to charge any such bonds, debentures or other securities upon all or any part of the property of the Company.

21. To pay out of the funds of the Company all costs, charges and expenses preliminary and incidental to the promotion, formation, establishment and registration of the Company and to take into consideration and to approve and confirm all acts, deeds and things that may be done or entered into with any person, firm or body corporate by the promoters of the company and further to enter into any agreement, arrangement or contract with the promoters and to reimburse them for all costs and expenses that may be incurred by them in or in connection with the formation or promotion of the Company.

22. To adopt such means of making known the product, business and interest of the Company as it may deem expedient and in particular by advertising in the press, radio, television and cinema, by circulars, by purchase construction and exhibitions of work of art or general interest, by publication of books and by granting prizes, rewards and donations subjects to the provisions of law.

23. To procure the company to be registered or recognised in any part of the world outside the Union of India.

24. To establish and maintain or procure the establishment and maintenance of any provident fund or any contributory or non-contributory pension or superannuation fund and to give or procure the giving of donations, gratuities, pension, allowance, emoluments, bonus, profit, sharing bonus, benefits or any other payment to any person who are or were at any time in the employment or service of the Company or its predecessors in business or of any company which is a subsidiary of the company or is allied to or associated with the company or any such subsidiary or who are or were at any time Directors or officers of the Company or any of such other company as aforesaid and the wives, widows, families, dependents or connections of any such person and to provide for the welfare of all or any of the aforesaid person from time to time by subscribing, subsidizing or contributing to any institutions, associations, funds, clubs, trusts profits sharing or other schemes and by building or contributing to the building of dwelling houses or quarters and by providing, subscribing or contributing towards places of instructions and recreation, hospitals and dispensaries, medical and other attendance and to make payment to or towards the insurance of any such person as aforesaid and to do any of the matters aforesaid either alone or in conjunction with any such other company as aforesaid.

25. To aid peculiarly or otherwise any association, body or movement having for its objects any solution, settlement or surmounting of industrial labor problems or the promotion of industry or trade.

26. To subscribe in or donate to or guarantee money for national philanthropic, benevolent, public, general or useful object, fund or organization, association or institution or for any exhibition or for any purpose which may be likely directly or indirectly to further the object of the Company or the interest of its members subject to the provisions of the Companies Act, 2013

27. To make arrangements with persons engaged in any trade, business or profession for the concession to the company's members, ticket-holders and their friends, of any special rights, privileges and advantages and in particular in regard to the supply of goods.

28. On winding up of the company, to distribute all or any of the property of the company amongst the members in specific or in kind or proceeds of sale or disposal of any property of the company but so that no distribution amounting to a reduction of capital be made except with the sanction (if any) for the time being required by law and subject to Companies Act. 2013

29. To do all or any of the above things in any part of the world as principals, agents, contractors, trustees, attorney, agents or otherwise and either alone or in conjunction with other and to establish offices, agencies or branches for carrying on any of the aforesaid objects in India as elsewhere in the world and to under-take the management of any company or companies having objects altogether or in part similar to those of the Company.

4. The liability of the member(s) is limited and this liability is limited to the amount unpaid, if any, on the shares held by them.

5. The share capital of the company is

50,000,000.00

rupees, divided into,

5,000,000.00	Equity	shares of	10.00	rupees each	
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- 6 ☒ We, the several persons, whose names and addresses are subscribed, 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 against our respective names:





S.No.	Subscriber Details				
	Name, Address, Description and Occupation	DIN/PAN/Passport Number	No. of shares taken	DSC	Dated
1	JAI NARAIN BHAWARIYA S/O GHASI RAM BHANWARIYA R/O 2, CHAK VATIKA, KUMHARIYAVAS TH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07184875	4630000 Equity	JAI NARAYAN BHAWARIYA	21/11/17
2	RAMESHWAR PRASAD CHAUDHARI S/O GHASI LAL CHAUDHARI R/O CHAK VATIKA PO, KUMHARIYAVAS TH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07186979	100000 Equity	RAMESHWAR PRASAD CHAUDHARI	21/11/17
3	SOMESH BHAWARIYA S/O JAI NARAIN BHAWARIYA R/O CHAK VATIKA, TEH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07186981	100000 Equity	SOMESH BHAWARIYA	21/11/17
4	KIRTESH BHAVARIYA S/O JAI NARAIN BHAVARIYA R/O CHAK VATIKA(JAT MOUHALLA), CHAK VATIKA, TEH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07491837	100000 Equity	KIRTESH BHAVARIYA	21/11/17
Total Shares taken			4,930,000.00 Equity		

Signed before Me					
Name	Address, Description and Occupation		DIN/PAN/Passport Number/ Membership Number	DSC	Dated
FCS	MAHENDRA PRAKASH KHANDLWAL	S/o SHRI K.L. KHANDLWAL ADDRESS:-202, PRISM TOWER, INFRONT OF PHQ, LALKOTHI, JAIPUR, RAJASTHAN OCCUPATION: PCS	6266	Mahendra Prakash Khandlwal	21/11/17



*[Handwritten signature]*

Modify

Check Form



[Pursuant to Schedule I (see Sections 4 and 5) to the Companies Act, 2013)] FORM NO. INC-34

**SPICE AOA**

(e-Articles of Association)

AOA language ☒ English ☐ Hindi

SRN of form INC-1

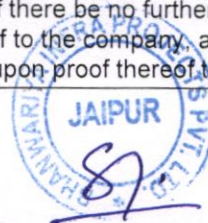
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\*Table  as notified under schedule I of the companies Act, 2013 is applicable to the company

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

A COMPANY LIMITED BY SHARES

		Article No	Description
			Interpretation
<input type="checkbox"/>	<input checked="" type="checkbox"/>	I	(1) In these regulations — (a) "the Act" means the Companies Act, 2013, (b) "the seal" means the common seal of the company. (2) Unless the context otherwise requires, words or expressions contained in these regulations shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these regulations become binding on the company. (3) "private company" means a company having a minimum paid-up share capital of one lakh rupees or such higher paid-up share capital as may be prescribed, and which by its articles,— (i) restricts the right to transfer its shares; (ii) except in case of One Person Company, limits the number of its members to two hundred: Provided that where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this clause, be treated as a single member: Provided further that— (A) persons who are in the employment of the company; and (B) 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, shall not be included in the number of members; and (iii) prohibits any invitation to the public to subscribe for any securities of the company
			<b>Share capital and variation of rights</b>
<input type="checkbox"/>	<input type="checkbox"/>	II 1	Subject to the provisions of the Act and these Articles, the shares in the capital of the company shall be under the control of the Directors who may issue, allot or otherwise dispose of the same or any of them to such persons, in such proportion and on such terms and conditions and either at a premium or at par and at such time as they may from time to time think fit.
<input type="checkbox"/>	<input type="checkbox"/>	2	(i) Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation, in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided, -- (a) one certificate for all his shares without payment of any charges; or (b) several certificates, each for one or more of his shares, upon payment of twenty rupees for each certificate after the first. (ii) Every certificate shall be under the seal and shall specify the shares to which it relates and the amount paid-up thereon. (iii) In respect of any share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all such holders
<input type="checkbox"/>	<input type="checkbox"/>		(i) If any share certificate be worn out, defaced, mutilated or torn or if there be no further space on the back for endorsement of transfer, then upon production and surrender thereof to the company, a new certificate may be issued in lieu thereof, and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the



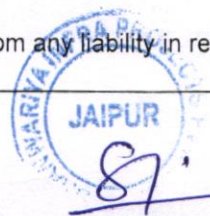


		3	company and on execution of such indemnity as the company deem adequate, a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.  (ii) The provisions of Articles (2) and (3) shall mutatis mutandis apply to debentures of the company.
<input type="checkbox"/>	<input type="checkbox"/>	4	Except as required by law, no person shall be recognised by the company as holding any share upon any trust, and the company shall not be bound by, or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any share, or any interest in any fractional part of a share, or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.
<input type="checkbox"/>	<input type="checkbox"/>	5	(i) The company may exercise the powers of paying commissions conferred by sub-section (6) of section 40, provided that the rate per cent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder. (ii) The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40. (iii) The commission may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in the one way and partly in the other.
<input type="checkbox"/>	<input type="checkbox"/>	6	(i) If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, subject to the provisions of section 48, and whether or not the company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class.  (ii) To every such separate meeting, the provisions of these regulations relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.
<input type="checkbox"/>	<input type="checkbox"/>	7	The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking pari passu therewith.
<input type="checkbox"/>	<input type="checkbox"/>	8	Subject to the provisions of section 55, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are to be redeemed on such terms and in such manner as the company before the issue of the shares may, by special resolution, determine.
			<b>Lien</b>
<input type="checkbox"/>	<input type="checkbox"/>	9	(i) The company shall have a first and paramount lien -- (a) on every share (not being a fully paid share), for all monies (whether presently payable or not) called, or payable at a fixed time, in respect of that share; and (b) on all shares (not being fully paid shares) standing registered in the name of a single person, for all monies presently payable by him or his estate to the company: Provided that the Board of directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause.  (ii) The company's lien, if any, on a share shall extend to all dividends payable and bonuses declared from time to time in respect of such shares.
<input type="checkbox"/>	<input type="checkbox"/>	10	The company may sell, in such manner as the Board thinks fit, any shares on which the company has a lien:  Provided that no sale shall be made -- (a) unless a sum in respect of which the lien exists is presently payable; or (b) until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.
<input type="checkbox"/>	<input type="checkbox"/>	11	(i) To give effect to any such sale, the Board may authorise some person to transfer the shares sold to the purchaser thereof  (ii) The purchaser shall be registered as the holder of the shares comprised in any such transfer.  (iii) The purchaser shall not be bound to see to the application of the purchase money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.
<input type="checkbox"/>	<input type="checkbox"/>	12	(i) The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable. (ii) The residue, if any, shall, subject to a like lien for sums not presently payable as existed upon the shares before the sale, be paid to the person entitled to the shares at the date of the sale.
			<b>Calls on shares</b>





<input type="checkbox"/>	<input type="checkbox"/>	13	<p>(i) The Board may, from time to time, make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and not by the conditions of allotment thereof made payable at fixed times: Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at less than one month from the date fixed for the payment of the last preceding call.</p> <p>(ii) Each member shall, subject to receiving at least fourteen days' notice specifying the time or times and place of payment, pay to the company, at the time or times and place so specified, the amount called on his shares.</p> <p>(iii) A call may be revoked or postponed at the discretion of the Board.</p>
<input type="checkbox"/>	<input type="checkbox"/>	14	A call shall be deemed to have been made at the time when the resolution of the Board authorizing the call was passed and may be required to be paid by instalments.
<input type="checkbox"/>	<input type="checkbox"/>	15	The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.
<input type="checkbox"/>	<input type="checkbox"/>	16	<p>(i) If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent per annum or at such lower rate, if any, as the Board may determine.</p> <p>(ii) The Board shall be at liberty to waive payment of any such interest wholly or in part.</p>
<input type="checkbox"/>	<input type="checkbox"/>	17	<p>(i) Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date, whether on account of the nominal value of the share or by way of premium, shall, for the purposes of these regulations, be deemed to be a call duly made and payable on the date on which by the terms of issue such sum becomes payable.</p> <p>(ii) In case of non-payment of such sum, all the relevant provisions of these regulations as to payment of interest and expenses, forfeiture or otherwise shall apply as if such sum had become payable by virtue of a call duly made and notified.</p>
<input type="checkbox"/>	<input type="checkbox"/>	18	<p>The Board --</p> <p>(a) may, if it thinks fit, receive from any member willing to advance the same, all or any part of the monies uncalled and unpaid upon any shares held by him; and</p> <p>(b) upon all or any of the monies so advanced, may (until the same would, but for such advance, become presently payable) pay interest at such rate not exceeding, unless the company in general meeting shall otherwise direct, twelve per cent per annum, as may be agreed upon between the Board and the member paying the sum in advance.</p>
			<b>Transfer of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	19	<p>(i) The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee.</p> <p>(ii) The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.</p>
<input type="checkbox"/>	<input type="checkbox"/>	20	<p>The Board may, subject to the right of appeal conferred by section 58 decline to register --</p> <p>(a) the transfer of a share, not being a fully paid share, to a person of whom they do not approve; or</p> <p>(b) any transfer of shares on which the company has a lien.</p>
<input type="checkbox"/>	<input type="checkbox"/>	21	<p>The Board may decline to recognise any instrument of transfer unless --</p> <p>(a) the instrument of transfer is in the form as prescribed in rules made under sub-section (1) of section 56;</p> <p>(b) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer; and</p> <p>(c) the instrument of transfer is in respect of only one class of shares.</p>
<input type="checkbox"/>	<input type="checkbox"/>	22	<p>On giving not less than seven days' previous notice in accordance with section 91 and rules made thereunder, the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine:</p> <p>Provided that such registration shall not be suspended for more than thirty days at any one time or for more than forty-five days in the aggregate in any year.</p>
			<b>Transmission of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	23	<p>(i) On the death of a member, the survivor or survivors where the member was a joint holder, and his nominee or nominees or legal representatives where he was a sole holder, shall be the only persons recognised by the company as having any title to his interest in the shares</p> <p>(ii) Nothing in clause (i) shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.</p>





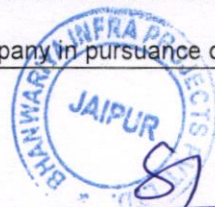
<input type="checkbox"/>	<input type="checkbox"/>	24	<p>(i) Any person becoming entitled to a share in consequence of the death or insolvency of a member may, upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided, elect, either --</p> <p>(a) to be registered himself as holder of the share; or</p> <p>(b) to make such transfer of the share as the deceased or insolvent member could have made.</p> <p>(ii) The Board shall, in either case, have the same right to decline or suspend registration as it would have had, if the deceased or insolvent member had transferred the share before his death or insolvency.</p>
<input type="checkbox"/>	<input type="checkbox"/>	25	<p>(i) If the person so becoming entitled shall elect to be registered as holder of the share himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects.</p> <p>(ii) If the person aforesaid shall elect to transfer the share, he shall testify his election by executing a transfer of the share.</p> <p>(iii) All the limitations, restrictions and provisions of these regulations relating to the right to transfer and the registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid as if the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.</p>
<input type="checkbox"/>	<input type="checkbox"/>	26	<p>A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company:</p> <p>Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the share, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share, until the requirements of the notice have been complied with.</p>
			<b>Forfeiture of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	27	<p>If a member fails to pay any call, or instalment of a call, on the day appointed for payment thereof, the Board may, at any time thereafter during such time as any part of the call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.</p>
<input type="checkbox"/>	<input type="checkbox"/>	28	<p>The notice aforesaid shall --</p> <p>(a) name a further day (not being earlier than the expiry of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made; and</p> <p>(b) state that, in the event of non-payment on or before the day so named, the shares in respect of which the call was made shall be liable to be forfeited.</p>
<input type="checkbox"/>	<input type="checkbox"/>	29	<p>If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may, at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Board to that effect.</p>
<input type="checkbox"/>	<input type="checkbox"/>	30	<p>(i) A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit.</p> <p>(ii) At any time before a sale or disposal as aforesaid, the Board may cancel the forfeiture on such terms as it thinks fit.</p>
<input type="checkbox"/>	<input type="checkbox"/>	31	<p>(i) A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding the forfeiture, remain liable to pay to the company all monies which, at the date of forfeiture, were presently payable by him to the company in respect of the shares.</p> <p>(ii) The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.</p>
<input type="checkbox"/>	<input type="checkbox"/>	32	<p>(i) A duly verified declaration in writing that the declarant is a director, the manager or the secretary, of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share;</p> <p>(ii) The company may receive the consideration, if any, given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of;</p> <p>(iii) The transferee shall thereupon be registered as the holder of the share; and</p> <p>(iv) The transferee shall not be bound to see to the application of the purchase money, if any, nor shall his title</p>

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			to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.
<input type="checkbox"/>	<input type="checkbox"/>	33	The provisions of these regulations as to forfeiture shall apply in the case of nonpayment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium, as if the same had been payable by virtue of a call duly made and notified.
			<b>Alteration of capital</b>
<input type="checkbox"/>	<input type="checkbox"/>	34	The company may, from time to time, by ordinary resolution increase the share capital by such sum, to be divided into shares of such amount, as may be specified in the resolution.
<input type="checkbox"/>	<input type="checkbox"/>	35	Subject to the provisions of section 61, the company may, by ordinary resolution, -- (a) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares; (b) convert all or any of its fully paid-up shares into stock, and reconvert that stock into fully paid-up shares of any denomination; (c) sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum; (d) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person.
<input type="checkbox"/>	<input type="checkbox"/>	36	Where shares are converted into stock, -- (a) the holders of stock may transfer the same or any part thereof in the same manner as, and subject to the same regulations under which, the shares from which the stock arose might before the conversion have been transferred, or as near thereto as circumstances admit: Provided that the Board may, from time to time, fix the minimum amount of stock transferable, so, however, that such minimum shall not exceed the nominal amount of the shares from which the stock arose. (b) the holders of stock shall, according to the amount of stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose; but no such privilege or advantage (except participation in the dividends and profits of the company and in the assets on winding up) shall be conferred by an amount of stock which would not, if existing in shares, have conferred that privilege or advantage. (c) such of the regulations of the company as are applicable to paid-up shares shall apply to stock and the words "share" and "shareholder" in those regulations shall include "stock" and "stock-holder" respectively.
<input type="checkbox"/>	<input type="checkbox"/>	37	The company may, by special resolution, reduce in any manner and with, and subject to, any incident authorised and consent required by law, -- (a) its share capital; (b) any capital redemption reserve account; or (c) any share premium account.
			<b>Capitalisation of profits</b>
<input type="checkbox"/>	<input type="checkbox"/>	38	(i) The company in general meeting may, upon the recommendation of the Board, resolve -- (a) that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the company's reserve accounts, or to the credit of the, profit and loss account, or otherwise available for distribution; and (b) that such sum be accordingly set free for distribution in the manner specified in clause (ii) amongst the members who would have been entitled thereto, if distributed by way of dividend and in the same proportions. (ii) The sum aforesaid shall not be paid in cash but shall be applied, subject to the provision contained in clause (iii), either in or towards -- (A) paying up any amounts for the time being unpaid on any shares held by such members respectively; (B) paying up in full, unissued shares of the company to be allotted and distributed, credited as fully paid-up, to and amongst such members in the proportions aforesaid; (C) partly in the way specified in sub-clause (A) and partly in that specified in sub-clause (B); (D) A securities premium account and a capital redemption reserve account may, for the purposes of this regulation, be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares; (E) The Board shall give effect to the resolution passed by the company in pursuance of this regulation.



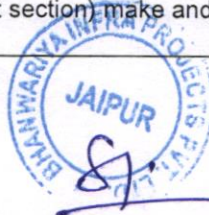


<input type="checkbox"/>	<input type="checkbox"/>		<p>(i) Whenever such a resolution as aforesaid shall have been passed, the Board shall --</p> <p>(a) make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares if any; and</p> <p>(b) generally do all acts and things required to give effect thereto.</p> <p>(ii) The Board shall have power --</p> <p>39 (a) to make such provisions, by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit, for the case of shares becoming distributable in fractions; and</p> <p>(b) to authorise any person to enter, on behalf of all the members entitled thereto, into an agreement with the company providing for the allotment to them respectively, credited as fully paid-up, of any further shares to which they may be entitled upon such capitalisation, or as the case may require, for the payment by the company on their behalf, by the application thereto of their respective proportions of profits resolved to be capitalised, of the amount or any part of the amounts remaining unpaid on their existing shares;</p> <p>(iii) Any agreement made under such authority shall be effective and binding on such members.</p>
			<b>Buy-back of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	40	Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force, the company may purchase its own shares or other specified securities.
			<b>General meetings</b>
<input type="checkbox"/>	<input type="checkbox"/>	41	All general meetings other than annual general meeting shall be called extraordinary general meeting.
<input type="checkbox"/>	<input type="checkbox"/>	42	<p>(i) The Board may, whenever it thinks fit, call an extraordinary general meeting.</p> <p>(ii) If at any time directors capable of acting who are sufficient in number to form a quorum are not within India, any director or any two members of the company may call an extraordinary general meeting in the same manner, as nearly as possible, as that in which such a meeting may be called by the Board.</p>
			<b>Proceedings at general meetings</b>
<input type="checkbox"/>	<input type="checkbox"/>	43	<p>(i) No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.</p> <p>(ii) Save as otherwise provided herein, the quorum for the general meetings shall be as provided in section 103.</p>
<input type="checkbox"/>	<input type="checkbox"/>	44	The chairperson, if any, of the Board shall preside as Chairperson at every general meeting of the company.
<input type="checkbox"/>	<input type="checkbox"/>	45	If there is no such Chairperson, or if he is not present within fifteen minutes after the time appointed for holding the meeting, or is unwilling to act as chairperson of the meeting, the directors present shall elect one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	46	If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting, the members present shall choose one of their members to be Chairperson of the meeting.
			<b>Adjournment of meeting</b>
<input type="checkbox"/>	<input type="checkbox"/>	47	<p>(i) The Chairperson may, with the consent of any meeting at which a quorum is present, and shall, if so directed by the meeting, adjourn the meeting from time to time and from place to place.</p> <p>(ii) No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.</p> <p>(iii) When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting.</p> <p>(iv) Save as aforesaid, and as provided in section 103 of the Act, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.</p>
			<b>Voting rights</b>





<input type="checkbox"/>	<input type="checkbox"/>	48	Subject to any rights or restrictions for the time being attached to any class or classes of shares, -- (a) on a show of hands, every member present in person shall have one vote; and (b) on a poll, the voting rights of members shall be in proportion to his share in the paid-up equity share capital of the company.
<input type="checkbox"/>	<input type="checkbox"/>	49	A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.
<input type="checkbox"/>	<input type="checkbox"/>	50	(i) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders. (ii) For this purpose, seniority shall be determined by the order in which the names stand in the register of members.
<input type="checkbox"/>	<input type="checkbox"/>	51	A member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian, and any such committee or guardian may, on a poll, vote by proxy.
<input type="checkbox"/>	<input type="checkbox"/>	52	Any business other than that upon which a poll has been demanded may be proceeded with, pending the taking of the poll.
<input type="checkbox"/>	<input type="checkbox"/>	53	No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid
<input type="checkbox"/>	<input type="checkbox"/>	54	(i) No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes. (ii) Any such objection made in due time shall be referred to the Chairperson of the meeting, whose decision shall be final and conclusive.
			<b>Proxy</b>
<input type="checkbox"/>	<input type="checkbox"/>	55	The instrument appointing a proxy and the power-of-attorney or other authority, if any, under which it is signed or a notarised copy of that power or authority, shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 24 hours before the time appointed for the taking of the poll; and in default the instrument of proxy shall not be treated as valid.
<input type="checkbox"/>	<input type="checkbox"/>	56	An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105
<input type="checkbox"/>	<input type="checkbox"/>	57	A vote given in accordance with the terms of an instrument of proxy shall be valid, notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed, or the transfer of the shares in respect of which the proxy is given: Provided that no intimation in writing of such death, insanity, revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.
			<b>Board of Directors</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	58	The number of the directors and the names of the first directors shall be determined in writing by the subscribers of the memorandum or a majority of them. 1.JAI NARAIN BHAWARIYA 2.RAMESHWAR PRASAD CHAUDHARI 3.SOMESH BHAWARIYA 4. KIRTESH BHAVARIYA
<input type="checkbox"/>	<input type="checkbox"/>	59	(i) The remuneration of the directors shall, in so far as it consists of a monthly payment, be deemed to accrue from day-to-day. (ii) In addition to the remuneration payable to them in pursuance of the Act, the directors may be paid all travelling, hotel and other expenses properly incurred by them -- (a) in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company; or (b) in connection with the business of the company.
<input type="checkbox"/>	<input type="checkbox"/>	60	The Board may pay all expenses incurred in getting up and registering the company.
<input type="checkbox"/>	<input type="checkbox"/>	61	The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register; and the Board may (subject to the provisions of that section) make and vary such regulations as it may think fit respecting the keeping of any such register.





<input type="checkbox"/>	<input type="checkbox"/>	62	All cheques, promissory notes, drafts, hundis, bills of exchange and other negotiable instruments, and all receipts for monies paid to the company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by such person and in such manner as the Board shall from time to time by resolution determine
<input type="checkbox"/>	<input type="checkbox"/>	63	Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.
<input type="checkbox"/>	<input type="checkbox"/>	64	(i) Subject to the provisions of section 149, the Board shall have power at any time, and from time to time, to appoint a person as an additional director, provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles. (ii) Such person shall hold office only up to the date of the next annual general meeting of the company but shall be eligible for appointment by the company as a director at that meeting subject to the provisions of the Act.
			<b>Proceedings of the Board</b>
<input type="checkbox"/>	<input type="checkbox"/>	65	(i) The Board of Directors may meet for the conduct of business, adjourn and otherwise regulate its meetings, as it thinks fit. (ii) A director may, and the manager or secretary on the requisition of a director shall, at any time, summon a meeting of the Board.
<input type="checkbox"/>	<input type="checkbox"/>	66	(i) Save as otherwise expressly provided in the Act, questions arising at any meeting of the Board shall be decided by a majority of votes. (ii) In case of an equality of votes, the Chairperson of the Board, if any, shall have a second or casting vote.
<input type="checkbox"/>	<input type="checkbox"/>	67	The continuing directors may act notwithstanding any vacancy in the Board; but, if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board, the continuing directors or director may act for the purpose of increasing the number of directors to that fixed for the quorum, or of summoning a general meeting of the company, but for no other purpose.
<input type="checkbox"/>	<input type="checkbox"/>	68	(i) The Board may elect a Chairperson of its meetings and determine the period for which he is to hold office. (ii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the directors present may choose one of their number to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	69	(i) The Board may, subject to the provisions of the Act, delegate any of its powers to committees consisting of such member or members of its body as it thinks fit. (ii) Any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Board.
<input type="checkbox"/>	<input type="checkbox"/>	70	(i) A committee may elect a Chairperson of its meetings. (ii) If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the members present may choose one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	71	(i) A committee may meet and adjourn as it thinks fit. (ii) Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present, and in case of an equality of votes, the Chairperson shall have a second or casting vote.
<input type="checkbox"/>	<input type="checkbox"/>	72	All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director, shall, notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such director or such person had been duly appointed and was qualified to be a director.
<input type="checkbox"/>	<input type="checkbox"/>	73	Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.
			<b>Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer</b>
<input type="checkbox"/>	<input type="checkbox"/>	74	Subject to the provisions of the Act, -- (i) A chief executive officer, manager, company secretary or chief financial officer may be appointed by the Board for such term, at such remuneration and upon such conditions as it may think fit; and any chief executive officer, manager, company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board;





			(ii) A director may be appointed as chief executive officer, manager, company secretary or chief financial officer
<input type="checkbox"/>	<input type="checkbox"/>	75	A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer, manager, company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, chief executive officer, manager, company secretary or chief financial officer.
			<b>The Seal</b>
<input type="checkbox"/>	<input type="checkbox"/>	76	(i) The Board shall provide for the safe custody of the seal. (ii) The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the Board or of a committee of the Board authorised by it in that behalf, and except in the presence of at least two directors and of the secretary or such other person as the Board may appoint for the purpose; and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.
			<b>Dividends and Reserve</b>
<input type="checkbox"/>	<input type="checkbox"/>	77	The company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the Board.
<input type="checkbox"/>	<input type="checkbox"/>	78	Subject to the provisions of section 123, the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.
<input type="checkbox"/>	<input type="checkbox"/>	79	(i) The Board may, before recommending any dividend, set aside out of the profits of the company such sums as it thinks fit as a reserve or reserves which shall, at the discretion of the Board, be applicable for any purpose to which the profits of the company may be properly applied, including provision for meeting contingencies or for equalizing dividends; and pending such application, may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may, from time to time, think fit. (ii) The Board may also carry forward any profits which it may consider necessary not to divide, without setting them aside as a reserve
<input type="checkbox"/>	<input type="checkbox"/>	80	(i) Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid, but if and so long as nothing is paid upon any of the shares in the company, dividends may be declared and paid according to the amounts of the shares. (ii) No amount paid or credited as paid on a share in advance of calls shall be treated for the purposes of this regulation as paid on the share. (iii) All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid; but if any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.
<input type="checkbox"/>	<input type="checkbox"/>	81	The Board may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.
<input type="checkbox"/>	<input type="checkbox"/>	82	(i) Any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the register of members, or to such person and to such address as the holder or joint holders may in writing direct. (ii) Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.
<input type="checkbox"/>	<input type="checkbox"/>	83	Any one of two or more joint holders of a share may give effective receipts for any dividends, bonuses or other monies payable in respect of such share.
<input type="checkbox"/>	<input type="checkbox"/>	84	Notice of any dividend that may have been declared shall be given to the persons entitled to share therein in the manner mentioned in the Act.
<input type="checkbox"/>	<input type="checkbox"/>	85	No dividend shall bear interest against the company.
			<b>Accounts</b>





<input type="checkbox"/>	<input type="checkbox"/>	86	<p>(i) The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations, the accounts and books of the company, or any of them, shall be open to the inspection of members not being directors.</p> <p>(ii) No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.</p>
			<b>Winding up</b>
<input type="checkbox"/>	<input type="checkbox"/>	87	<p>Subject to the provisions of Chapter XX of the Act and rules made thereunder --</p> <p>(i) If the company shall be wound up, the liquidator may, with the sanction of a special resolution of the company and any other sanction required by the Act, divide amongst the members, in specie or kind, the whole or any part of the assets of the company, whether they shall consist of property of the same kind or not.</p> <p>(ii) For the purpose aforesaid, the liquidator may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members.</p> <p>(iii) The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary, but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.</p>
			<b>Indemnity</b>
<input type="checkbox"/>	<input type="checkbox"/>	88	<p>Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.</p>
<input type="checkbox"/>			





Subscriber Details						
S. NO	Name, Address, Description and Occupation	DIN/PAN/Passport Number	Place	DSC	Dated	
1	JAI NARAIN BHAWARIYA S/O GHASI RAM BHANWARIYA R/O 2, CHAK VATIKA, KUMHARIYAVAS TH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07184875	JAIPUR	JAI NARAYAN BHAWARIYA	21/11/2017	
2	RAMESHWAR PRASAD CHAUDHARI S/O GHASI LAL CHAUDHARI R/O CHAK VATIKA PO, KUMHARIYAVAS TH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07186979	JAIPUR	RAMESHWAR PRASAD CHAUDHARI	21/11/2017	
3	SOMESH BHAWARIYA S/O JAI NARAIN BHAWARIYA R/O CHAK VATIKA, TEH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07186981	JAIPUR	SOMESH BHAWARIYA	21/11/2017	
4	KIRTESH BHAVARIYA S/O JAI NARAIN BHAVARIYA R/O CHAK VATIKA(JAT MOUHALLA), CHAK VATIKA, TEH. CHAKSU, JAIPUR, RAJASTHAN OCCUPATION: BUSINESS	07491837	JAIPUR	KIRTESH BHAVARIYA	21/11/2017	

Signed Before Me

Name		Address, Description and Occupation	DIN/PAN/Passport Number/ Membership Number	Place	DSC	Dated
FCS	MAHENDRA PRAKASH KHANDLWAL	S/o SHRI K.L. KHANDLWAL ADDRESS:-202, PRISM TOWER, INFRONT OF PHQ, LALKOTHI, JAIPUR, RAJASTHAN OCCUPATION: PCS	6266	JAIPUR	Mahendra Prakash Khandlwal	21/11/2017

Checkform

Modify





आयकर विभाग  
INCOME TAX DEPARTMENT

भारत सरकार  
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card

AAHCB5386N



नाम / Name

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

निगमन/गठन की तारीख  
Date of Incorporation / Formation

23/11/2017

24112017





(Amended)



Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number :08AAHCB5386N1Z0

1.	Legal Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
2.	Trade Name, if any	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
3.	Additional trade names, if any				
4.	Constitution of Business	Private Limited Company			
5.	Address of Principal Place of Business	Building No./Flat No.: 35-B Name Of Premises/Building: JAI AMBEY COLONY Road/Street: CIVIL LINES AJMER ROAD City/Town/Village: JAIPUR District: Jaipur State: Rajasthan PIN Code: 302006			
6.	Date of Liability				
7.	Date of Validity	From	05/01/2018	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving				

Signature

Validity unknown

 Digitally signed by DS GOODS  
 AND SERVICES TAX  
 NETWORK 07  
 Date: 2023.12.21 00:45:28 IST


Name	
Designation	
Jurisdictional Office	
Date of issue of Certificate	21/12/2023
Note: The registration certificate is required to be prominently displayed at all places of Business/Office(s) in the State.	

This is a system generated digitally signed Registration Certificate issued based on the deemed approval of application on 21/12/2023 .





Goods and Services Tax Identification Number: 08AAHCB5386N1Z0

Details of Additional Place of Business(s)

Legal Name BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

Trade Name, if any BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

Additional trade names, if any

Total Number of Additional Places of Business(s) in the State 1

1 Village-Chak Vatika, Post-Kumhariyawas, Via-Shivdaspura, Jaipur, Rajasthan, 303905







Goods and Services Tax Identification Number: 08AAHCB5386N1Z0

Legal Name BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

Trade Name, if any BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

Additional trade names, if any

Details of Managing / Whole-time Directors and Key Managerial Persons

1		Name	JAI NARAYAN BHAWARIYA
		Designation/Status	DIRECTOR
		Resident of State	Rajasthan
2		Name	SOMESH BHAWARIYA
		Designation/Status	DIRECTOR
		Resident of State	Rajasthan
3		Name	KIRTESH BHAVARIYA
		Designation/Status	DIRECTOR
		Resident of State	Rajasthan







GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
Central Registration Centre

## Certificate of Incorporation

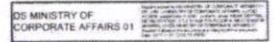
[Pursuant to sub-section (2) of section 7 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that BHANWARIYA INFRA PROJECTS PRIVATE LIMITED is incorporated on this Twenty third day of November Two thousand seventeen under the Companies Act, 2013 (18 of 2013) and that the company is limited by shares.

The Corporate Identity Number of the company is U45202RJ2017PTC059575.

The Permanent Account Number (PAN) of the company is AAHCB5386N \*

Given under my hand at Manesar this Twenty third day of November Two thousand seventeen .



Digital Signature Certificate  
Mr AJAY KUMAR MEENA  
DROC

For and on behalf of the Jurisdictional Registrar of Companies  
Registrar of Companies  
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on [www.mca.gov.in](http://www.mca.gov.in)

Mailing Address as per record available in Registrar of Companies office:

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
35 B, JAI AMBEY COLONY, CIVIL LINES,, AJMER ROAD,, JAIPUR,  
Jaipur, Rajasthan, India, 302006

\* as issued by the Income Tax Department





Annex-8A,

**Bhanwariya Infra Projects Pvt Ltd.**  
List of Project completed in last 7 years Upto March 2025

Sr. No.	Department	Work Status	Tender Ref. No.	Awarded to	Description of work	Work Order Number	WO Date	Work Order Value (in lacs.)	Commencement Date	Contractual Completion Date	Actual Date of Completion	Completion Certificate No.	Actual Value of work completed (Rs. in Lacs)
1	jdVVNL-Jodhpur	Completed	TN-176	BIPPL	Supply & Erection of material / equipment for 76.5 Km 33KV Double / Single Circuit Line on Lattice Tower/9.0 Mtr. PCC Pole on Turnkey basis (Bikaner Circle)	jdVVNL/SE(TW)/IU/TN TW-176/WO No. 37/Supply/D.2411 jdVVNL/SE(TW)/IU/TN TW-176/WO No. 38/Erection/D.2412	24-Oct-13	1,734.97	25-Oct-13	03-Nov-15	10-Jul-15	jdVVNL/CE/RZ/Bikaner/2017-18/F/D-3421	1,431.20
2	jdVVNL-Jodhpur	Completed	TN-177	BIPPL	Supply, Erection, Testing & Commissioning of 33KV Line work on Turnkey Basis (Churu Circle)	SE(TW)/IU/TN-177/WO-39 (Supply) / D.2429 SE(TW)/IU/TN-177/WO-40 (Erection) / D.2430	25-Oct-13	1,213.69	14-06-20214	30-Oct-15	30-Nov-15	jdVVNL/SE/O&M/Churu/2016-17/F/D-6019	928.61
3	jdVVNL-Jodhpur	Completed	TN-240	BIPPL	Supply & Erection of 11kV Three Phase line on 8 mtr. PCC Pole 60 Mtr. Span Wessel conductor on Turnkey Basis Ratangarh.	jdVVNL/SE(TW)/IU/E.TN TW-240/WO no. 98/Supply/D.1986 jdVVNL/SE(TW)/IU/E.TN TW-240/WO no. 99/Erection/D.1987	09-Oct-14	701.42	10-Oct-14	10-Oct-15	05-Oct-15	jdVVNL/XEN/O&M/Ratangarh/2015-16/F/D-398	137.59
4	jdVVNL-Jodhpur	Completed	TN-241	BIPPL	Survey, Supply, Erection, Testing & Commissioning of 11KV 3-Phase and 1-Phase Line, 11KV 3 Phase and 1-Phase Substation and 3 phase and 1-phase LT Line work on turnkey basis for Supangarh division under Churu Circle	jdVVNL/SE(TW)/IU/E.TN TW-241/WO no. 100/Supply/D.2050 jdVVNL/SE(TW)/IU/E.TN TW-241/WO no. 101/Erection/D.2051	14-Oct-14	711.37	15-Oct-14	15-Oct-15	05-Oct-15	jdVVNL/XEN/O&M/Churu/2016-17/F/D-1313	158.19
5	jdVVNL-Jodhpur	Completed	TN-242	BIPPL	Survey, Supply, Erection, Testing & Commissioning of 11kV 3-Phase and 1-Phase Line, 11KV 3 Phase and 1-Phase Substation and 3 phase and 1-phase LT Line work on turnkey basis for Sadulpur division under Churu Circle	jdVVNL/SE(TW)/IU/E.TN TW-242/WO no. 102/Supply/D.2167 jdVVNL/SE(TW)/IU/E.TN TW-242/WO no. 102/Erection/D.2168	21-Oct-14	711.37	21-Oct-14	21-Oct-15	18-Oct-15	jdVVNL/XEN/O&M/Churu/2016-17/F/D-1312	158.43
6	jdVVNL-Jodhpur	Completed	TN-245	BIPPL	Survey, Supply, Erection, Testing & Commissioning of 11KV 3-Phase and 1-Phase Line, 11KV 3 Phase Structure and 3 phase and 1-phase LT Line work on turnkey basis for Sadulpur division under Churu Circle	jdVVNL/SE(TW)/IU/E.TN TW-245/WO no. 116/Supply/D.2461 jdVVNL/SE(TW)/IU/E.TN TW-245/WO no. 116/Erection/D.2461	18-Nov-14	1,516.91	19-Nov-14	19-Nov-15	02-Nov-15	jdVVNL/SE/DC/BKN/2016-17/F/D-7347	126.21



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7	JDA-Jaipur	Completed	Aanand Vihar	BIPPL	Electrification work of JDA residential scheme Aanand Vihar at Village Prithvisinghpura Jatshinghura Kankroda Ajmer Road, Jaipur.	JDA/EE-Electrical-1/WO/2014-15/Oct/49	17-Oct-14	2.94	27-Oct-14	26-Apr-15	02-May-16	JDA/EE/Elect-1/2015-16/D-260	288.20
8	JDA-Jaipur	Completed	Aanand Vihar	BIPPL	33/11 KV Sub-Station work for JDA residential scheme Aanand Vihar at Village Prithvisinghpura Kankroda Ajmer Road, Jaipur.	JDA/EE-Electrical-1/WO/2014-15/Oct/48	17-Oct-14	267.94	27-Oct-14	26-Apr-15	27-Apr-16	JDA/EE/Elect-III/2016-17/D-24	292.31
9	JDA-Jaipur	Completed	Durgapura Railway Station	BIPPL	Shifting of 11 KV /LT line and transformer occurring as obstacle in development work of outside parking and adjoining 80 feet road along with Street light at Durgapura Railway Station, Jaipur.	JDA/EE-Project-4/WO/2015-16/Jul/10	14-Jul-15	123.94	24-Jul-15	23-Nov-15	18-Nov-15	JDA/EE/Elect-III/2015-16/D-115	90.37
10	RIICO	Completed	Kaladwas Udaipur	BIPPL	Shifting of Existing over head power lines at I/A Kaladwas Extn. Udaipur.	U(32)/2015-2016/10042	26-Nov-15	313.01	01-Dec-15	31-Aug-16	31-Aug-16	RIICO/XEN(P)/16-17/D-199	400.10
11	JVVNL-Jaipur	Completed	TN-316	BIPPL	Award of Contract for Supply of material/equipment for the work of shifting of overhead electrical lines to underground cable along with its associated work in Jhalawar city on NH-12 (Ganga Nagar motors, Jhirniya to Patan Tiraha) on turn key basis under TN-316 of Jaipur Discom.	IPD/SE(TW)/XEN(TW-III)/AEN.TW-III/Bhawariya /Supply/ TN-316/D-4546 IPD/SE(TW)/XEN(TW-III)/AEN.TW-III/Bhawariya /ETC/ TN-316/D-4547	30-Mar-16	919.63	31-Mar-16	30-Jul-16	22-Mar-18	J.P. DISCOM/SE (O&M)/TWRC/D-8078	880.92
12	JDA-Jaipur	Completed	Surajpura, Titoli, Chakku	BIPPL	Electrification work of Residential Scheme at Surajpura, Titoli, Chakku, Jaipur.	D-02	17-May-16	711.42	19-May-16	18-Feb-17	11-Nov-16	FB() JDA/Xen/(Elect-I)2016-17/D-515	711.63
13	BSROCC	Completed	Dudu-Malpura-Todaraising-Chhan Road	BIPPL	HT/LT Line shifting work on Dudu-Malpura-Todaraising-Chhan Road (SH-37-A)	PD/IP/Elect-II/2016-17/136	21-Sep-16	201.67	21-Sep-16	20-Jan-17	10-Apr-18	PD/Elect-IP-II/2019-20/577	280.43
14	JDA-Jaipur	Completed	Mahindra SEZ	BIPPL	33KV Charging Feeder work in rehabilitation scheme for farmer whose land acquire for Mahindra SEZ Jaipur.	17	27-Sep-16	435.92	30-Sep-16	29-Mar-17	06-Jan-17	FB() JDA/XEN/(Elect-I) 2016-17/D-514	430.36
15	JDA-Jaipur	Completed	Jaijas Vihar	BIPPL	Electrification work of Residential Scheme at Jaijas Vihar, Kalwara, Jaipur.	19	19-Oct-16	444.17	25-Oct-16	24-Apr-17	21-Jun-21	JDA/EE/Elect-III/2021-22/D-399	489.91
16	JDA-Jaipur	Completed	Ramchandrapura	BIPPL	Electrification work of Residential Scheme at Beed Ramchandrapura, Jaipur.	18	17-Oct-16	375.69	22-Oct-16	21-Apr-17	22-Feb-22	JDA/EE/Elect-III/2022/D-370	407.87
17	JVVNL-Jaipur	Completed	TN-398	BIPPL	Supply and Erection contract of material/equipment for system strengthening works of Sawal Madhopur Circle in Jaipur Discom under "IPDS" Scheme against Package no. JVVNL/IPDS/SWM/TN-398	IPD/SE(TW)/XEN(TW-III)/TN-398/IPDS/Supply/Bhawariya D.5078 & IPD/SE(TW)/XEN(TW-III)/TN-398/IPDS/Erection No.ETC/D.5079	31-Mar-17	1,078.92	31-Mar-17	31-Mar-19	16-Sep-19	JVVNL/XEN/IPDS/SWM/2019-20/F/D-300	881.41
18	JVVNL-Jaipur	Completed	TN-396	BIPPL	Supply and Erection contract of material/Equipment for system strengthening works of Jhalawar Circle in Jaipur Discom under "IPDS" Scheme against Package no. JVVNL/IPDS/LW/TN-396	IPD/SE(TW)/XEN(TW-III)/TN-396/IPDS/Supply/Bhawariya D.5076 & IPD/SE(TW)/XEN(TW-III)/TN-396/IPDS/Erection/D.5077	31-Mar-17	1,157.01	31-Mar-17	31-Mar-19	31-Aug-19	JVVNL/XEN/IPDS/LW/2019-20/F/D-533	953.44





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19	JdVVNL-Jodhpur	Completed	TN-350	BIPPL	Supplied Erected Tested & Commissioned following New Sub Station and Augmentation of Sub Stations, 33 KV Line, 11 KV and LT Line work, Jodhpur District	JDVVNL/SE(TW)/J/J/XEN/ IPDS/TN-TW-350/WO.No. 183/D.4044 & JDVVNL/SE(TW)/J/J/XEN/ IPDS/TN-TW-350/WO.No. 184/D.4045	06-Mar-17	2,171.00	07-Mar-17	06-Mar-19	27-Dec-18	JDVVNL/XEN/IPDS/J/ 2019-20/1214	1,679.49
20	AVVNL-Ajmer	Completed	TN-26	BIPPL	Supply & Erection for Rural Electrification Works in Ajmer in Ajmer Discom, Rajasthan under Deen Dayal Upadhyaya Gram Jyoti Yojna on Turnkey basis against package No. AVVNL/DDUGY/AJM/TN-26	AVVNL/SE (DDUGY)/XEN/AEN-II/TN: 26/Supply/P.O.No.42/D.175 & AVVNL/SE (DDUGY)/XEN/AEN-II/TN: 26/Erection/P.O.No.43/D.176	21-Apr-17	2,628.94	23-Apr-17	21-Apr-19	20-Aug-19	No.AVVNL/XEN/DDUGY/AJM/2020-21/F/D.183	3,053.39
21	AVVNL-Ajmer	Completed	TN-265	BIPPL	Letter of Award for Supply and Contract for System Strengthening Works in Jhunjhunu District (JJN) in Ajmer Discom, Rajasthan under Integrated Power Development Scheme (IPDS) on turnkey basis against Package No. AVVNL/IPDS/JJN/TN-265.	AVVNL/SE(TW/IPDS/TN: 265/Supply/P.O.No.119. (A)/D.208 & AVVNL/SE(TW/IPDS/TN: 265/Erection/P.O.No.119. (B)/D.209	31-May-17	3,598.00	02-Jun-17	31-May-19	10-Dec-19	AVVNL/XEN/Project/JJN/2019-20/F/D.424	3,429.78
22	AVVNL-Ajmer	Completed	TN-272	BIPPL	Supply & Erection of contract for System strengthens works in Bhilwara District (BWH) in Ajmer Discom, Raj. Under Integrated Power Development Scheme (IPDS) under this sub-division against Package No. AVVNL/IPDS/TN-272	1)AVVNL/SE(TW/IPDS/TN: 272/Supply/P.O.No.108. (A)/D.103. 2)AVVNL/SE(TW/IPDS/TN: 272/Erection/P.O.No.108. (B)/D.102.	21-Apr-17	2,236.00	21-Apr-17	21-Apr-19	30-Sep-19	AVVNL/XEN/Project/BHL/2019-20/F/D.113	1,815.77
23	UIT-Kota	Completed	SCA	BIPPL	Construction of 33/11 KV GSS at Shabeed Chandra Shekhar Azad Affordable (Chief Minister Jan Awas Yojna) Scheme at Rajasthan Cables Industries DCM Road Kota	F-3/Acc. Electric/2017-18/451-60	24-May-17	251.61	01-Jun-17	30-Jan-18	22-Oct-18	F-3/UIT-Kota Electrical/2019-20/F/D.239	186.72
24	UIT-Kota	Completed	Block-D	BIPPL	Construction of 33/11 KV Sub Station at Mohanlal Sukhadiya Housing Scheme Block-D	901-10	30-Aug-17	318.43	07-Sep-17	06-May-18	15-Jun-20	F-3/UIT-Kota Electrical/2019-20/F/D.529	215.37
25	UIT-Kota	Completed	Block-F	BIPPL	Construction of 33/11 KV Sub Station at Mohanlal Sukhadiya Housing Scheme Block-F	911-20	30-Aug-17	318.53	07-Sep-17	06-May-18	30-Dec-19	F-3/UIT-Kota Electrical/2019-20/F/D.240	217.81
26	JdVVNL-Jodhpur	Completed	TN-364	BIPPL	Supply and Erection contract for execution of works of Feeder Separation, strengthening of Sub-transmission & distribution system (ST&D) including metering of feeders & consumers/rural electrification and domestic connections in Sriganganagar District under DDUGY on turnkey basis against package No. TN-TW-364.	JDVVNL/SE(DDUGY)/S.XEN(DDUGY)/TN-TW: 364/W.O-210/Supply/D.1413 & JDVVNL/SE(DDUGY)/S.XEN(DDUGY)/TN-TW: 364/W.O-211/Erection/D.1425 dt.30.06.2017	30-Jun-17	1,689.86	30-Jun-17	30-Jun-19	25-Nov-19	JDVVNL/XEN/DDUGY/SGNR/2019-20/F/D.313	2,564.63



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27	DVVNL-Agra	Completed	TN-2599	BIPPL	Conversion of Overhead Electrical Power Distribution into Underground Electrical Power Distribution System in Selected Areas and Interlinking of 33 KV S/S's by Partial Underground and Partial Overhead Line in Town - Mathura under the jurisdiction of DVVNL on turnkey basis under Integrated Power Development Scheme (IPDS) against Tender Spec No. DVVNL-MM/2599-2017	10220/SE (MM)/DVVNL-MM /2599-2017 (IPDS) & 10221/SE (MM)/DVVNL-MM/2599-2017 (IPDS)	31-Jul-18	3,794.77	15.04.2018	30-Sep-18	30-Sep-19	939	4,565.33
28	AVVNL-Ajmer	Completed	TN-66	BIPPL	Rural Electrification Works of Nagaur District of Ajmer Discom, Rajasthan under SAUBHAGYA Scheme AVVNL/SAUBHAGYA/ NGR/TN-66/Lot-2	AVVNL/SE (DDUGV)/XEN/AEN-II/TN-66-Lot-2/SUPPLY/P.O.NO.93 /D.4558 AVVNL/SE (DDUGV)/XEN/AEN-II/TN-66-Lot-2/ERECTION/P.O.NO.94 /D.4559	05-Mar-19	1,832.93	06-Mar-19	05-Jun-19	28-Dec-19	AVVNL/XEN/Project/NGR/2020-21/F/D 391	413.62
29	AVVNL-Ajmer	Completed	TN-68	BIPPL	Rural Electrification Works of Nagaur District of Ajmer Discom, Rajasthan under SAUBHAGYA Scheme AVVNL/SAUBHAGYA/ NGR/TN-68/Lot-4	AVVNL/SE (DDUGV)/XEN/AEN-II/TN-68-Lot-4/SUPPLY/P.O.NO.91 /D.4556 AVVNL/SE (DDUGV)/XEN/AEN-II/TN-68-Lot-4/ERECTION/P.O.NO.92 /D.4557	05-Mar-19	1,295.07	06.03.2019	05-Jun-19	10-Sep-19	AVVNL/XEN/Project/NGR/2020-21/F/D	246.39
30	JdVVNL-Jodhpur	Completed	TN-479	BIPPL	SITC of RADP 2018-19 deposit work for 11kV line, LT Line, Single Phase Substation work under S/D Bajju block - Kolayat on turnkey basis.	JdVVNL/SE(TW)/S.XEN(TW)/P./Supply/D-981 & JdVVNL/SE(TW)/S.XEN(TW)/P./Erection/D-982	09-Jul-20	203.55	15.07.2020	08-Oct-22		Completion Certificate not Found	
31	JdVVNL-Jodhpur	Completed	TN-472	BIPPL	33 KV, 11 KV, LT line, 11/0.433 KV & 6.35 KV S/S and 33KV S/S Harsani Fanta inside acquired land by BLMCL under AEN (CSD-I), JdVVNL, Barmer; 11 KV, LT line, 11/0.433 KV & 6.35 KV S/S inside acquired land by BLMCL under AEN (CSD-II), JdVVNL, Barmer & Supply, Erection of 11.85 KM 33KV line on Lattice tower and 0.45 KM U/G cable form 400 KV GSS Genhu to Jasai MES work under AEN (Rural), Barmer	JdVVNL/SE(TW)/S.XEN(TW)/TNTW-472F./Supply/D-971 and JdVVNL/SE(TW)/S.XEN(TW)/TNTW-472F./Erection/D-972	08-Jul-20	674.90	08.07.2020	31-Jan-22	31-Jan-22	XEN(O&M)/WORKS/BARMER/TN-472/2022-23/D-641	736.97
32	RHB	Completed	Vatika	BIPPL	External Electrification & Street Light work at Vatika Residential Scheme, RHB, Jaipur	652	07-Dec-21	300.61	15.12.2021	14-Dec-22	18-Jun-22	RHB/Elect/2022-23/D-772	343.81
33	JVVNL-Jaipur	Completed	TN-398	BIPPL	supply & erection of contract for system strngthens works of sawai madhopur circle in jaipur discom under IPDS scheme against package No. JVVNL/IPDS/SWM/TN-398	IPD/SE(TW)XEN(TW-III)/TN-398/IPDS/Supply/bhanwanya D.5078 & No. ETC/D.5079	31-Mar-17	1,078.92	31-Mar-17	30-Mar-19	16-Sep-19	JVVNL/XEN/IPDS/SWM//2019-20/F/D 300	881.41
34	JVVNL-Jaipur	Completed	Ramanawas	BIPPL	Execution of Various activities involved for further strnthning of electrical network PS bamanawas individual dedicated 11kv feeder (new 33/11 KV SS with its 11kv feeder interconnections keeping 45m to 55m span length insertion of intermited poles in the existing 11kv line in order to bring span length as 45m to 55m drawal of neutral in the existing lenth of 11kv line in PS Bamanawas	IPD/SE/O&M/SWM/Store/F/D/D-6028	01-Dec-10	142.59	18-Feb-11	17-Aug-12	30-Jun-17	JVVNL/XEN/TECH/D-3446	72.51





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35	JVVNL-Jaipur	Completed	TN-508	BIPPL	schedule of survey price (BOQ) For construction of <b>Langadbas</b> 33/11KV Sub Station and their associated 33KV Lines on turnkey basis on CAPEX mode in Jaipur Zone under Jaipur Discom against TN-508 (Lot-I)	IPD/SE(TW)/XEN(TW-III)/TN-508/Lot-I/D.6320	31-Dec-19	67.97	15-Jan-20	-	22-Sep-20	JVVNL/XEN/TECH/2 0-21/D 2151	57.45
36	JVVNL-Jaipur	Completed	TN-508	BIPPL	schedule of survey price (BOQ) For construction of <b>Dehimi Kalan</b> 33/11KV Sub Station and their associated 33KV Lines on turnkey basis on CAPEX mode in Jaipur Zone under Jaipur Discom against TN-508 (Lot-I)	IPD/SE(TW)/XEN(TW-III)/TN-508/Lot-I/D.6320	31-Dec-19	140.39	15-Jan-20	-	22-Jan-21	JVVNL/XEN/TECH/2 0-21/D 1864	135.57
37	JVVNL-Jaipur	Completed	TN-508	BIPPL	schedule of survey price (BOQ) For construction of <b>Chaksu</b> 33/11KV Sub Station and their associated 33KV Lines on turnkey basis on CAPEX mode in Jaipur Zone under Jaipur Discom against TN-508 (Lot-I)	IPD/SE(TW)/XEN(TW-III)/TN-508/Lot-I/D.6320	31-Dec-19	54.35	15-Jan-20	-	22-Dec-20	JVVNL/XEN/TECH/2 0-21/D 3138	50.04
38	JVVNL-Jaipur	Completed	TN-508	BIPPL	schedule of survey price (BOQ) For construction of <b>Shrichandpura</b> 33/11KV Sub Station and their associated 33KV Lines on turnkey basis on CAPEX mode in Jaipur Zone under Jaipur Discom against TN-508 (Lot-I)	IPD/SE(TW)/XEN(TW-III)/TN-508/Lot-I/D.6320	31-Dec-19	133.40	15-Jan-20	-	08-Dec-20	JVVNL/XEN/TECH/2 0-21/D 2162	116.08
39	JVVNL-Jaipur	Completed	TN-508	BIPPL	Schedule of survey price (BOQ) For construction of <b>Sonkh</b> 33/11KV Sub Station and their associated 33KV Lines on turnkey basis on CAPEX mode in Jaipur Zone under Jaipur Discom against TN-508 (Lot-I)	IPD/SE(TW)/XEN(TW-III)/TN-508/Lot-I/D.6320	31-Dec-19	128.65	15-Jan-20	-	29-Jun-21	JVVNL/XEN/TECH/2 1-22/D 867	163.77
40	RSRDOC	Completed	Medical College-Pratap Nagar	BIPPL	Electrical Cabling work bus duct & panel work in 500 bedded hospital for Medical College at Pratap Nagar, Jaipur	PD/IP/Elect-III/2017-18/13	21-Aug-17	294.14	24-Aug-17	23-Aug-18	30-Sep-19	PD/Elect-IP-II/2020-21/173	312.72
41	RSRDOC	Completed	Medical College-Pratap Nagar	BIPPL	33/11KV Electrical Sub Station work of 500 bedded hospital for medical college at Pratap Nagar Jaipur	PD/IP/Elect-III/2017-18/12	21-Aug-17	359.54	24-Aug-17	23-Aug-18	15-Jun-19	PD/Elect-IP-II/2019-20/740	309.89
42	GED-Goa	Completed	TN-39	BIPPL	Work of conversion of 11KV S/c Overhead Chimbel feeder to underground network for a distance of 23 kms. Under tribal welfare scheme. in the jurisdiction of Sub Division -III, Rambolim, Divisions-I(O&M), Panaji.	EE/Dve-I/ Ten-39(19-20)/CSC/ tender-04(21-22)/1785	16-Jul-21	757.00	31-Jul-17	15-Apr-22	30-Sep-22	SE-II(N)/Elec/Tech 7(1)/2022-23/1986	759.54
43	UIT-Kota	Completed	Bajrangpura	BIPPL	work for underground cabling for 33KV line going over the houses in Bajrangpura, Subhash Nagar, Lakshman Vihar housing colonies.	81-90	12-Apr-22	304.91	19-Apr-22	18-Jul-22	09-Sep-22	F3/Elect/2022-23/857	271.16
44	CSPTCL	Completed	Khairgarh	BIPPL	Construction of 132/33 KV S/s Khairgarh at Vill-Kumbh, Distt-Rajnandgaon on turnkey basis against tender no TR-19/02	The CE (P&F), CSPTCL, Raipur's order No. 02-04/SS-II/TR-19/02 /Supply/11.dtd. 20.04.2020. The CE (P&F), CSPTCL, Raipur's order No. 02-04/SS-II/TR-19/02 E&TC/15.dtd 20.04.2020.	20-Apr-20	1,233.12	27-Apr-20	27-Apr-21	02-Dec-22	052/3400/EE/EHT:Constrn/534 Dt. 17/8/2022	1,299.52
45	UPPTCL	Completed	Moth	BIPPL	Construction of SAS based 220/132 KV Substation Moth (Jhansi) on Turnkey Basis	LOI No. 313-ESDC-I(C)/SD/909	08-Jul-21	1,240.01	15-Jul-21	08-Oct-22	15-Apr-23	2352	-
46	UPPTCL	Completed	Kanduni	BIPPL	Construction of SAS based 220/132/33KV Substation Kanduni (Sitapur) on Turnkey Basis	LOI No. 745-ESDC-I(E)/SD/902	08-Jul-21	1,784.41	15-Jul-21	08-Oct-22	06-Oct-23	1896	-
47	TPSODL	Completed	11KV AMC	BIPPL	Maintenance of 11kV & LT Network and MMG Activities for Lot-II (JED & MED Divisions)	TPSODL/RC/2021-22/045	18-Jun-21	2,083.62	01-Jul-21	30-Jun-23	30-Sep-23	1224	5,785.47



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48	TPSODL	Completed	33KV AMC	BIPPL	Maintenance of 33/11kV Grids & 33kV Circuits, City Circle	TPSODL/LOI/2021-22/001	07-May-21	145.02	01-Jun-21	30-Jun-23	30-Sep-23	Nil	3.51
49	TPSODL	Completed	Various Projects	BIPPL	Various project works including Augmentation of PTR, Replacement of various sizes of DTR, 11 kV / 33kV new line erection/ augmentation, CRP installation, VCB installation, RMU installation etc	RC No- 6200000547, 6200000561, 6200000562 & 6200000563	18-Oct-21	4,560.00	18-Oct-21	17-Oct-22	17-Oct-22	Nil	1,277.92
51	JDA-Jaipur	Completed	West Way Heights	BIPPL	Electrification of JDA Scheme West Way Heights, Jaipur (Part-1)	JDA/EE Electrical I/WO/2021-2022/Mar/44 Dt. 24.03.2022	24-Mar-22	1,086.71	24-Mar-22	23-Dec-22	18-Nov-23	JDA/EE (Elect- I)/2024/D-214 Dt. 18-4-2024	1,157.78
52	JDA-Jaipur	Completed	Swarn Vihar	BIPPL	Construction of 33/11 KV GSS & Charging feeders at JDA Scheme Swarn Vihar, Jaipur	JDA/EE Electrical I/WO/2021-2022/Feb/37 Dt. 02.02.2022	02-Feb-22	337.07	07-Feb-22	06-Jun-22	20-Dec-23	JDA/EE (Elect- I)/2024/D-215 Dt. 18-4-2024	411.81
53	JDA-Jaipur	Completed	Anupam Vihar	BIPPL	Electrification work in JDA Residential Scheme Anupam Vihar, JDA, Jaipur.	JDA/EE Electric III/WO/2021-2022/Feb/12 Dt. 01.02.2022	01-Feb-22	283.59	08-Feb-22	07-Feb-23			
54	JDA-Jaipur	Completed	Metro Enclave	BIPPL	Electrification work at JDA Multipurpose Scheme Metro Enclave, B2 bypass, JDA, Jaipur	JDA/EE Electric III/WO/2021-2022/Mar/17 Dt. 22/03/22	22-Mar-22	938.65	23-Mar-22	22-Dec-22	20-Dec-23	JDA/Elect-I/23-24/D-16 Dt. 09-04-2024	1,172.54
57	JdVvNL-Jodhpur	Completed	TN-619	BIPPL	Supply, erection, installation and commissioning of material/ equipment for the work of release of 2481 Nos. AG connection in FY 2022-23 on turnkey basis in NOKHA, DIST DIV-II Division under Bikaner District Circle.	JdVvNL/SE(TW)/S/XENIT WO/INTIW-619/E Supply/WO: 216/D.1416 & Erection/WO-217/D.1417 Dt. 30.09.2022	30-Sep-22	11,922.97	15-Oct-22	15-Mar-24	31-Jul-24	JdVvNL/SE(DC)/TN-619/2023-24/F/D-6623	11,436.69
66	GED-Goa	Completed	TN-27	BIPPL	Work of conversion of 11 overhead line to underground network by laying 11KV cable of size 300 sqmm. for old industry feeder & new industry feeder emanating from 33KV/11KV corlim substation	EE/Div-I/Tender-12/21-22 [T-27(19-20) CSC/4704 Dt. 09.12.2021	09-Dec-21	465.74	24-Dec-21	23-Dec-22		In Process	
67	GED-Goa	Completed	TN-33	BIPPL	Work for Conversion of overhead 11 KV SICGL feeder from 33/11KV Sancoale substation to 11KV U/G (NIT No.33) Vasco	EE/Div.XI/Tech-Tender No.33 (19-20)/CSC/5180/2021-22 Dt. 29.12.2021	29-Dec-21	421.33	13-Jan-22	12-Oct-22		In Process	
71	GED-Goa	Completed	TN-08	BIPPL	Work of releasing 33KV Power supply to IIT installation Military Hospital Garrison Engineers at Rambholm for a contract demand of 1900 KVA by laying 33KV XLPE 185sqmm U/G cable from Rambholm Substation to proposed Military Hospital for a 2.1km	No.EE/Div-I/O&M/Tender: 08/21-22/1610 dt. 20.06.2022	20-Jun-22	182.83	06-Jul-22	05-Jan-23			
72	NPC, Kota	Completed	NPC-K/ELE/2020/13	BIPPL	Supply, Installation, Testing, Commissioning of power supply for Forge and Extrusion facilities at NPC Kota	LOA No: Ref. NPC/NEC-K/ELE-2020-13/ LOA/2021 dt.08.05.2021	08-May-21	397.45	20-Nov-21				
73	UIT-Kota	Completed	Mukundra Vihar	BIPPL	Construction of 1x 5 mva 33/11 kv substation and 33 kv line at mukundra vihar special scheme	1191-1200	04-Feb-22	342.83	11-Feb-22	10-Aug-22			
74	EIL	Completed		BIPPL	Overall Lighting works for residual utilities and offsite (RU&O) Facilities for Rajasthan Refinery Project of M/s HRRL	LOA No. B229/0951/1016/LOA/11 6 Dt. 7.7.2021	07-Jul-21	3,843.26	07-Jul-21	31-May-23	30-May-23		
					<b>Total</b>			<b>68,666.77</b>					<b>54,201.65</b>





Amx-8B.

**Bhanwariya Infra Projects Pvt Ltd.**  
List of Project WIP Upto March 2025

Sr. No.	Department	Work Status	Tender Ref. No.	Awarded to	Description of work	Work Order Number	WO Date	Work Order Value (in lacs.)	Commencement Date	Contractual Completion Date	Actual Date of Completion	Completion Certificate No.	Actual Value of work completed (Rs. in Lacs)
50	SECR-Bilaspur	W.I.P	TN-18	BIPPL	Work of Augmentation of 132/25kV Traction substation, provision of new SP/SSP and additional interrupters at TSS/SP/SSP in connection with Bharsaguda-Bilaspur 4th Line	GAD/C/RSP/BL/2994/T-521/SPL Dt. 23.10.2019	23-Oct-19	4,586.38	24-Oct-19	22-Oct-25	-	-	-
55	JVVNL-Jaipur	W.I.P	TN-523	BIPPL	Work of supply, Erection, installation, testing and commissioning of material/ equipment for release of Agriculture connections on turnkey basis in Karauli Circle against TN-523 Karauli Lot-I.	EPD/SECTW/JA/ENCTW-10/TN-523, Lot-1/Rahangaria/D-282 Dt. 20.09.2022	20-Sep-22	6,211.13	05-Oct-22	17-Apr-24	-	-	-
56	JVVNL-Jaipur	W.I.P	TN-535	BIPPL	Supply, erection, installation, testing and commissioning of material/ equipment for the various activities of Development of Distribution Infrastructure at Tonk circle of Jaipur Discom of Rajasthan State under RDSS on Turnkey basis.	EPD/SECTW/JA/ENCTW-11/RDSS/73-535/TNK/P/6.3622-23 Dt. 31.03.23	31-Mar-23	9,411.62	01-Apr-23	30-Jun-25	-	-	-
58	JdVVNL-Jodhpur	W.I.P	TN-634	BIPPL	Development of distribution infrastructure for loss reduction under Revamped Reforms-based and Results-linked Distribution Sector Scheme (RDSS) in Jalore Circle.	JdVVNL/SECTW/JA/XENCTW-SS-11/TNTW-634 /Supply/WO No.277/D.23. & Erection/WO No.378/ Dt. 10.04.23	10-Apr-23	16,323.69	10-Apr-23	28-Jun-25	-	-	-
59	JdVVNL-Jodhpur	W.I.P	TN-662	BIPPL	Supply, installation, testing and commissioning of equipments for illumination work at 33/11 KV sub-station to be carried out on turnkey basis in domain of Jodhpur Discom	JdVVNL/SECTW/JA/XENCTW/TNTW-662/P/WO/D-1657 Dt. 24.08.23	24-Aug-23	1,522.45	23-Sep-23	20-Apr-24	-	-	-
60	JdVVNL-Jodhpur	W.I.P	TN-667	BIPPL	Supply erection testing and commissioning of material and equipment for 267.00Km OH 33KV line, 0.657Km UG Cable DC, 33Nos of 3311KV S/S, 247.44Km OH 11KV line, 0.465Km UG Cable DC IC work on TW basis in various Circles under Jodhpur Discom.	JdVVNL/SECTW/JA/XENCTW/TNTW-667/P/Supply/WO-243/Dt. 13.09.23 & Erection/WO-244/Dt. 13.09.23 Dt. 24.07.23	24-Jul-23	6,654.00	31-Jul-23	27-Jan-24	-	-	-
61	JdVVNL-Jodhpur	W.I.P	TN-671	BIPPL	Supply, Installation, Testing and Commissioning of Equipments for Improvement of Earth Resistance at 33/11Kv Sub- Stations on Turnkey Basis	JdVVNL/SECTW/JA/XENCTW/TNTW-671/P/Supply/WO-1905 & Erection/WO-1906 Dt. 06.09.23	06-Sep-23	4,443.93	05-Oct-23	30-Jun-24	-	-	-
62	JdVVNL-Jodhpur	W.I.P	TN-678	BIPPL	Smart Customer Care Centre System on SAAS (System as a Service) Basis with Fault Rectification Team (FRT)	JdVVNL/SECTW/JA/XENCTW/TNTW-678/WO No. 292/Dt. 17.03 Dt. 06.10.23	06-Oct-23	18,807.23	05-Nov-23	04-Nov-26	-	-	-
63	JdVVNL-Jodhpur	W.I.P	TN-1921	BIPPL	Hiring of Trolley Mounted Lifter having capacity 1 Ton & 2 Ton at each divisional & circle office respectively for to & fro transportation of Distribution Transformer etc and Crane Service for loading /Un-loading of Power Transformer (3.15/5.0 MVA) at each circle level of Jodhpur Discom on 24 hrs basis for initial period of 2 years.	JdVVNL/SECTW/JA/XENCTW/TNTW-1921/Dt. 05.10.23	05-Oct-23	5,639.50	04-Dec-23	03-Dec-25	-	-	-
64	GED-Goa	W.I.P	TN-26	BIPPL	Work of replacement of old/ failed 200/400/630KVA DTC and erection of new 200/400/630KVA DTC under the jurisdiction of S/D I, Div. X, Ponda Goa North Goa District of Goa UNDER RDSS	LOI No. EEX/Tech/CSC-Tender-24/23-241/2022-23/2023 Dt. 31.08.2023	31-Aug-23	2,543.25	15-Sep-23	11-Jun-24	-	-	-
65	GED-Goa	W.I.P	TN-08	BIPPL	Work for Conversion of LT OH to UG Cable HOBAR Feeder Nit No. 08 (20-21)/CSC	RE/Div. VII/Tech-Tender-08 (20-21)/SC/3999/2021-22 Dt. 14.12.2021	14-Dec-21	3,712.79	29-Dec-21	28-Dec-22	-	-	-



Sr. No.	Department	Work Status	Tender Ref. No.	Awarded to	Description of work	Work Order Number	WO Date	Work Order Value (In Lacs.)	Commencement Date	Contractual Completion Date	Actual Date of Completion	Completion Certificate No.	Actual Value of work completed (Rs. in Lacs)
68	GED-Goa	W.I.P	TN-98	BIPPL	Work of laying of 33 KV, 3 core x 400sqmm underground cable for 33 KV Pernem I and Pernem II feeder from Sukekulan to Pernem Sub- Station under the jurisdiction of Sub-Division-I Pernem, Division-XVII Mapusa.	LOI No. Tender-98/23-24/CSC/EE/Tech/Rnt: XVU/23-24/5652 Dt. 11.02.2024.	11-Mar-24	1,129.00	26-Mar-24	25-Dec-24	-	-	-
69	GED-Goa	W.I.P	TN-60	BIPPL	Work for renovation and improvement of the existing LT distribution network at various places of Chinchinim, Sarzora & Dramapur V.P. under the jurisdiction of Chinchinim Section Office under Sub Division-II, Chinchinim, Division-XVI, Margao.	LOI No. EE-XVI/C&M/Tech: Tender-60/2022-23/CSC/6268/2023-24 Dt. 08.03.2024	08-Mar-24	529.00	29-Mar-24	28-Mar-25	-	-	-
70	GED-Goa	W.I.P	TN-120	BIPPL	Work of hiring of sky lifters, crane mounted vehicles to facilitate maintenance activities for Goa Electricity Department.	No. EE/Dn-1/Tender: 170/23-24/C&M/Tender: 08/24-25/Dn-1/2782 dt. 29.08.2024	20-Aug-24	11,455.72	21-Aug-24	20-Aug-25	-	-	-
75	JDA-Jaipur	W.I.P	-	BIPPL	Annual Maintenance work for two year of garden lights in WTP, Woodland, Jawahar Circle park and Green Belt from Jawahar circle mode to Jagatpura Mode, JDA, Jaipur	No. JDA/EE Electric IV/LOA/2024-2025/Aug/06 Dt. 05.08.2024	-	25.00	-	-	-	-	-
76	NBPDCL	W.I.P	TN-109	BIPPL	Notification of Award for Supply of Installation Service Contract (Contract Part-II) For Turn Key Contract for "Development of Distribution Infrastructure for providing Grid connectivity to villages earlier electrified through off-grid (Mini Grid Plant and standalone System) of West Cham parani district of NBPDCL under Revamped Distribution Sector Scheme against NIT No. 109/PR/NBPDCL/2024".	NDA No. 509 & 510 N-XIII/RDSS-3063/2024 Dt. 27.02.2025	-	184.00	-	-	-	-	-
77	JdVNL-Jodhpur	W.I.P	TN-695	BIPPL	Development of Distribution Infrastructure for feeder segregation work (Ag and Non Ag) of 228 Nos. of remaining 11 KV mixed load feeders in Bikaner District Circle of Jodhpur Discom (Rajasthan) under Loss Reduction part of RDSS scheme TN-695	-	-	24,799.98	-	-	-	-	-
78	BDA	W.I.P	Nit-31	BIPPL	Internal electrification work in SPZ scheme	-	-	2,583.00	-	-	-	-	-
					<b>Total</b>			<b>1,20,561.68</b>					





Acknowledgement Number:562971691290922

Date of filing:29-Sep-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	AAHCB5386N		
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B , JAI AMBEY COLONY , CIVIL LINES AJMER ROAD , JAIPUR , JAIPUR,Jaipur , 27-Rajasthan , 91-India , 302006		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	562971691290922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,66,99,380
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,17,53,300
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	1,17,53,300
	Taxes Paid	7	1,48,81,973
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 31,28,670
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

Income Tax Return submitted electronically on 29-Sep-2022 10:31:27 from IP address 122.180.253.100 and verified by having PAN on 29-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AAHCB5386N06562971691290922E2582B727163917F58405D25D95F35902209B34E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	accounts@bhanwariya.com		
Status	Company(Domestic)	Assessment Year	2022-2023
Ward	CIRCLE 1, JPR	Year Ended	31.3.2022
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	29/09/2022	Acknowledgement No.:	562971691290922
Last Year Return Filed On	19/11/2021	Acknowledgement No.:	855817150191121
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071 ,Type: Cash Credit ,IFSC: FDRL0001832		
Tele:	Mob:9414079139		

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

1. AIS report not imported

**Income from Business or Profession (Chapter IV D)**

**46699380**

Profit as per Profit and Loss a/c	43819822	
<u>Add:</u>		
Depreciation Debited in P&L A/c	4507950	
Disallowable under section 37 (Transfer from other information)	655796	
Disallowable under section 36 (Transfer from other information)	949643	
Disallowable under section 40 (Transfer from other information)	42044	
Total	49975255	
<u>Less:</u>		
Depreciation as per Chart u/s 32	3275875	
	3275875	
		46699380

Profit as per Profit and Loss a/c

0

**Gross Total Income**

**46699380**

**Total Income**

**46699380**

Round off u/s 288 A

**46699380**

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





JCB	15%	316704	0	0	316704	0	0	316704	47506	269198
EPABX	15%	1793	0	0	1793	0	0	1793	269	1524
Water Purifier	15%	28720	0	28941	57661	0	0	57661	6479	51182
Creta	15%	1223000	0	0	1223000	0	0	1223000	183450	1039550
CAMERA	15%	74309	0	0	74309	0	0	74309	11146	63163
LED TV	15%	35332	156779	0	192111	0	0	192111	28817	163294
OFFICE EQUIPMENTS	15%	59065	28240	479924	567229	0	0	567229	49090	518139
Battery - Exide (UPS)	15%	16094	10781	0	26875	0	0	26875	4031	22844
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1589	0	0	1589	0	0	1589	238	1351
UPS	40%	916	0	2288	3204	0	0	3204	824	2380
ERP Software	25%	321454	0	0	321454	0	0	321454	80364	241090
Welding Machine (Model-ARC400)	15%	18673	0	0	18673	0	0	18673	2801	15872
mobile	15%	864248	125529	0	989777	0	0	989777	148467	841310
Motor Cycle	15%	55722	0	0	55722	0	0	55722	8358	47364
Bicycle	15%	4255	0	0	4255	0	0	4255	638	3617
Mahindra Bolero	15%	982083	0	0	982083	0	0	982083	147312	834771
Range Rover	15%	0	9391346	0	9391346	0	0	9391346	1408702	7982644
Security System	15%	0	0	293635	293635	0	0	293635	22023	271612
<b>Total</b>		<b>7429128</b>	<b>1040679</b>	<b>2256942</b>	<b>20092866</b>	<b>0</b>	<b>0</b>	<b>20092866</b>	<b>3275875</b>	<b>16816991</b>

#### Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Bank of Baroda	Sanganer Jaipur	27950200001345		BARB0JAISAN	Current
2	Kotak Mahindra Bank	C-SCHEME JAIPUR	6912104928		KKBK0003541	Cash Credit
3	Yes Bank Ltd	O-19A Ground Floor Ashok Marg C-Scheme Jaipur 302001	002484600004340		YESB0000024	Cash Credit
4	Bank of Baroda	SANGANER JAIPUR	27950200000643		BARB0JAISAN	Current
5	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071		FDRL0001832	Cash Credit(Primary)
6	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867		FDRL0001832	Current
7	STATE BANK OF INDIA		000000394763233 29	302002139	SBIN0031795	Current
8	FEDERAL BANK		22230200000989	495049002	FDRL0002223	Current
9	FEDERAL BANK		13735600003483		FDRL0001373	Other
10	FEDERAL BANK		18320200002048		FDRL0001832	Current
11	FEDERAL BANK		18325600001227		FDRL0001832	Over Draft
12	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	226049003	FDRL0001679	Other
13	FEDERAL BANK	BILASPUR	16665600001244	495049002	FDRL0001666	Other

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	322908936
2	30AAHCB5386N1ZD	50515837
3	23AAHCB5386N1Z8	0
4	09AAHCB5386N1ZY	7320176
5	22AAHCB5386N1ZA	241862339
6	04AAHCB5386N1Z8	38307472
7	21AAHCB5386N1ZC	201704622
	<b>TOTAL</b>	<b>862619382</b>

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





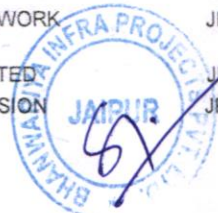
60	22AAHCB5386N1ZA	AA221121104763Y	20-Dec-2021	November,2021	11581050	11581050
61	09AAHCB5386N1ZY	AB091121107704L	18-Dec-2021	November,2021	0	0
62	04AAHCB5386N1Z8	AA041121024998C	18-Dec-2021	November,2021	0	0
63	21AAHCB5386N1ZC	AA2101222208701	19-Feb-2022	January,2022	17884135	17884135
64	09AAHCB5386N1ZY	AB0901222814087	19-Feb-2022	January,2022	0	0
65	09AAHCB5386N1ZY	AB090222310356K	19-Mar-2022	February,2022	0	0
66	22AAHCB5386N1ZA	AA2201221060259	19-Feb-2022	January,2022	21525308	21525308
67	04AAHCB5386N1Z8	AA0401220305026	19-Feb-2022	January,2022	0	0
68	30AAHCB5386N1ZD	AA3012210420282	19-Jan-2022	December,2021	8949153	8949153
69	04AAHCB5386N1Z8	AA0402220303911	19-Mar-2022	February,2022	0	0
70	08AAHCB5386N1Z0	AA080122566679U	21-Feb-2022	January,2022	62098687.7	62098687.7
71	21AAHCB5386N1ZC	AA211221436516Q	24-Jan-2022	December,2021	16195970	16195970
72	09AAHCB5386N1ZY	AB0912217452295	19-Jan-2022	December,2021	0	0
73	21AAHCB5386N1ZC	AA211121254931S	21-Dec-2021	November,2021	11111497	11111497
74	23AAHCB5386N1Z8	AA230122261718G	17-Feb-2022	January,2022	0	0
75	08AAHCB5386N1Z0	AA080222498718R	19-Mar-2022	February,2022	73074202.74	73074202.74
76	30AAHCB5386N1ZD	AA3002220321562	19-Mar-2022	February,2022	13721829	13721829
77	22AAHCB5386N1ZA	AA2202221110953	19-Mar-2022	February,2022	27887143	27887143
78	04AAHCB5386N1Z8	AA040322038629C	19-Apr-2022	March,2022	368242	368242
79	23AAHCB5386N1Z8	AA230322453665D	19-Apr-2022	March,2022	0	0
80	08AAHCB5386N1Z0	AA080322888693R	20-Apr-2022	March,2022	133042229	133042229
81	30AAHCB5386N1ZD	AA300322047746I	20-Apr-2022	March,2022	27844855	27844855
82	09AAHCB5386N1ZY	AB090322864663Y	20-Apr-2022	March,2022	5294370	5294370
83	22AAHCB5386N1ZA	AA220322151146U	20-Apr-2022	March,2022	21691960	21691960
84	21AAHCB5386N1ZC	AA210322340079Q	20-Apr-2022	March,2022	99668319.62	99668319.62
Total					860148220.89	860148220.89

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	STATE BANK OF INDIA , STATE BANK BHAVAN 3RD FLOOR FRT DEPARTMENT MADAME CAMAE ROAD NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021	-	5457346
2	SFT-003_03B Cash withdrawals in current account	STATE BANK OF INDIA , STATE BANK BHAVAN 3RD FLOOR FRT DEPARTMENT MADAME CAMAE ROAD NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021	-	0
3	SFT-005 Time deposit	THE FEDERAL BANK LIMITED , FEDERAL TOWERS PB NO 103 TAXATION DEPARTMENT ALUVA, ALUVA, KERALA, INDIA, 683101	-	56360950
Total				61818296.00

Details of T.D.S. on Non-Salary(26 AS Import Date:28 Sep 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	378188	378188
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	407000	407000
3	DAKSHINANCHAL VIDYUT VITRAN NIGAM LIMITED	AGRD11654G	36914	36914
4	ENGINEERS INDIA LTD.	DELE00048G	1779791	1779791
5	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	535035	535035
6	EXECUTIVE ENGINEER-ELECT.DIV. I	PTLE10345G	986851	986851
7	GLOBAL INFRABUILD PRIVATE LIMITED	JPRG05216B	70427	70427
8	INDIAN RAILWAY FINANCE CORP LTD	DELI04124B	2590742	2590742
9	J V V N LIMITED - JODHPUR	JDHJ01550D	718243	718243
10	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	2213883	2213883
11	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	9102	9102
12	RESIDENT ENGINEER ELECTRIC DIVISION	JPRR02690C	446545	446545





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
AAHCB5386N Code :GST-007

A.Y. 2022-2023 PAN :

  
Signature

(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED

Date-29.09.2022

CompuTax : GST-007 [BHANWARIYA INFRA PROJECTS PRIVATE LIMITED]

VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892



# 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  
562813790290922

Date of e-Filing  
29-Sep-2022

Name	: BHANWARIYA INFRA PROJECTS PRIVATE LIMITED
PAN/TAN	: AAHCB5386N
Address	: 35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, JAIPUR, ., Rajasthan, 302006
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	: 2022-23
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 425013

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







**FORM NO. 3CA**  
[See rule 6G(1)(b)]

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  
**M / s. BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur  
PAN AAHCB5386N

was conducted by us VINOD SINGHAL & CO LLP in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 25-Aug-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-MAR-2022  
(b) the audited Balance Sheet as at 31-MAR-2022; 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:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : JAIPUR  
Date : 25/08/2022  
UDIN : 22425013AULBLM7216

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)

(MANISH KHANDELWAL)  
PARTNER  
Membership No: 425013





**FORM NO. 3CD**

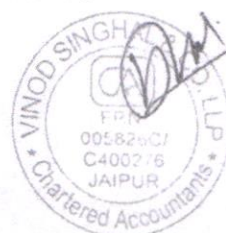
[See rule 6G(2)]

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

01	Name of the assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
02	Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur			
03	Permanent Account Number (PAN)	AAHCB5386N			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAHCB5386N1ZO	
	Goods and service tax	UTTAR PRADESH		09AAHCB5386N1ZY	
	Goods and service tax	MADHYA PRADESH		23AAHCB5386N1Z8	
	Goods and service tax	CHATTISHGARH		22AAHCB5386N1ZA	
	Goods and service tax	ODISHA		21AAHCB5386N1ZC	
	Goods and service tax	CHANDIGARH		04AAHCB5386N1Z8	
	Goods and service tax	GOA		30AAHCB5386N1ZD	
05	Status	Company			
06	Previous year	from 01-Apr-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

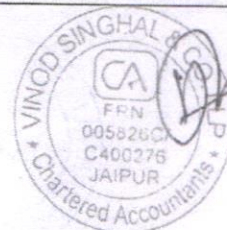
**Part B**

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
		NA	
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
	Name of Partner/Member	Date of change	Type of change
		Old profit sharing ratio	New profit Sharing Ratio
		Remarks	
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
	Sector	Sub Sector	Code
	CONSTRUCTION	Other construction activity n.e.c.	06010
	b) If there is any change in the nature of business or profession, the particulars of such change.	No	
	Business	Sector	Sub Sector
		Code	Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	



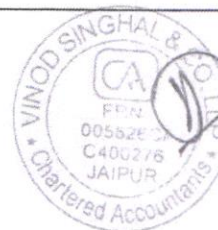


b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, -, -, RAJASTHAN, 302006, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No
	Section	Amount	Remarks if any:
13	a) Method of accounting employed in the previous year		Mercantile system (Mercantile System)
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)		No
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Net Effect (Rs.)
			Remarks if any:
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements	
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD	
	ICDS VII - Governments Grants	NA	
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.	
14	a) Method of valuation of closing stock employed in the previous year.		Raw Material and Finished Goods :- Cost or NRV Whichever is lower
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-		Nil
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition
			Amount at which capital assets converted into stock
			Remarks if any:
16	Amounts not credited to the profit and loss account, being, -		
	a) the items falling within the scope of section 28;		Nil
	Description	Amount	Remarks if any:



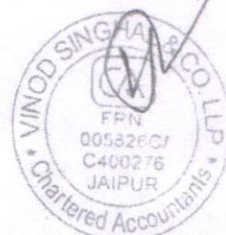


b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	Nil																																							
	Description                      Amount	Remarks if any:																																							
c)	escalation claims accepted during the previous year;	Nil																																							
	Description                      Amount	Remarks if any:																																							
d)	any other item of income;	Nil																																							
	Description                      Amount	Remarks if any:																																							
e)	capital receipt, if any.	Nil																																							
	Description                      Amount	Remarks if any:																																							
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:																																								
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:10%;">Details of property</th> <th style="width:10%;">Consideration received or accrued</th> <th style="width:10%;">Value adopted or assessed or assessable</th> <th style="width:10%;">Remarks if any:</th> <th style="width:10%;">Country</th> <th style="width:10%;">Address Line 1</th> <th style="width:10%;">Address Line 2</th> <th style="width:10%;">Pincode</th> <th style="width:10%;">City or Town or District</th> <th style="width:10%;">Locality or Area</th> <th style="width:10%;">Post Office</th> <th style="width:10%;">State</th> <th style="width:10%;">Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?																											
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?																													
18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-																																								
	As Per Annexure "A"																																								
	a) Description of asset/block of assets.																																								
	b) Rate of depreciation.																																								
	c) Actual cost or written down value, as the case may be.																																								
	ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)																																								
	cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession																																								
	cc) Adjusted written down value																																								
	d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-																																								
	i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.																																								
	ii) change in rate of exchange of currency, and																																								
	iii) Subsidy or grant or reimbursement, by whatever name called.																																								
	e) Depreciation allowable.																																								
	f) Written down value at the end of the year.																																								
19	Amounts admissible under sections																																								
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:30%;">Section</th> <th style="width:20%;">Amount debited to P&amp;L</th> <th style="width:20%;">Amount admissible as per the provisions of the Income-tax Act, 1961</th> <th style="width:30%;">Remarks if any:</th> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>	Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:																																				
Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:																																						
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]																																								
	Description                      Amount	Remarks if any:																																							
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):																																								





Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
EMPLOYEES STATE INSURANCE	161	01/11/2021	15/06/2021	161
EMPLOYEES STATE INSURANCE	6404	14/06/2021	15/06/2021	6404
EMPLOYEES STATE INSURANCE	227	01/11/2021	15/06/2021	227
EMPLOYEES STATE INSURANCE	19518	15/07/2021	15/07/2021	19518
EMPLOYEES STATE INSURANCE	1208	01/11/2021	15/07/2021	1208
EMPLOYEES STATE INSURANCE	2526	13/08/2021	15/07/2021	2526
EMPLOYEES STATE INSURANCE	38658	13/08/2021	15/08/2021	38658
EMPLOYEES STATE INSURANCE	3442	13/08/2021	15/08/2021	3442
EMPLOYEES STATE INSURANCE	35254	13/09/2021	15/09/2021	35254
EMPLOYEES STATE INSURANCE	7917	13/09/2021	15/09/2021	7917
EMPLOYEES STATE INSURANCE	43025	15/10/2021	15/10/2021	43025
EMPLOYEES STATE INSURANCE	2438	15/10/2021	15/10/2021	2438
EMPLOYEES STATE INSURANCE	43340	15/11/2021	15/11/2021	43340
EMPLOYEES STATE INSURANCE	1199	15/11/2021	15/11/2021	1199
EMPLOYEES STATE INSURANCE	47931	15/12/2021	15/12/2021	47931
EMPLOYEES STATE INSURANCE	876	15/12/2021	15/12/2021	876
EMPLOYEES STATE INSURANCE	224	13/01/2022	15/01/2022	224
EMPLOYEES STATE INSURANCE	3620	13/01/2022	15/01/2022	3620
EMPLOYEES STATE INSURANCE	1072	13/01/2022	15/01/2022	1072
EMPLOYEES STATE INSURANCE	9633	12/01/2022	15/01/2022	9633
EMPLOYEES STATE INSURANCE	25874	13/01/2022	15/01/2022	25874
EMPLOYEES STATE INSURANCE	1982	13/01/2022	15/01/2022	1982
EMPLOYEES STATE INSURANCE	387	13/01/2022	15/01/2022	387
EMPLOYEES STATE INSURANCE	685	12/01/2022	15/01/2022	685
EMPLOYEES STATE INSURANCE	1763	12/01/2022	15/01/2022	1763
EMPLOYEES STATE INSURANCE	9468	15/02/2022	15/02/2022	9468
EMPLOYEES STATE INSURANCE	2384	15/02/2022	15/02/2022	2384
EMPLOYEES STATE INSURANCE	6061	15/02/2022	15/02/2022	6061
EMPLOYEES STATE INSURANCE	35713	15/02/2022	15/02/2022	35713
EMPLOYEES STATE INSURANCE	668	15/02/2022	15/02/2022	668
EMPLOYEES STATE INSURANCE	238	15/02/2022	15/02/2022	238
EMPLOYEES STATE INSURANCE	2351	14/03/2022	15/03/2022	2351
EMPLOYEES STATE INSURANCE	1919	14/03/2022	15/03/2022	1919
EMPLOYEES STATE INSURANCE	5626	14/03/2022	15/03/2022	5626
EMPLOYEES STATE INSURANCE	27707	14/03/2022	15/03/2022	27707
EMPLOYEES STATE INSURANCE	811	14/03/2022	15/03/2022	811
EMPLOYEES STATE INSURANCE	2288	14/03/2022	15/03/2022	2288
EMPLOYEES STATE INSURANCE	73	14/03/2022	15/03/2022	73
EMPLOYEES STATE INSURANCE	1445	14/04/2022	15/04/2022	1445
EMPLOYEES STATE INSURANCE	2400	14/04/2022	15/04/2022	2400
EMPLOYEES STATE INSURANCE	5377	14/04/2022	15/04/2022	5377
EMPLOYEES STATE INSURANCE	26758	14/04/2022	15/04/2022	26758
EMPLOYEES STATE INSURANCE	387	14/04/2022	15/04/2022	387
EMPLOYEES STATE INSURANCE	75	14/04/2022	15/04/2022	75
EMPLOYEES STATE INSURANCE	253	14/04/2022	15/04/2022	253
EMPLOYEES STATE INSURANCE	2187	14/04/2022	15/04/2022	2187
ज. अ. अ.	1066	14/04/2022	15/04/2022	1066
EMPLOYEES STATE INSURANCE	429	15/01/2022	04/03/2022	429
EMPLOYEES STATE INSURANCE	803	15/02/2022	04/03/2022	803
EMPLOYEES STATE INSURANCE	10716	15/05/2021	15/05/2021	10716
PROVIDENT FUND	1529	01/11/2021	15/05/2021	1529
PROVIDENT FUND	106378	15/05/2021	15/05/2021	106378
PROVIDENT FUND	47236	15/06/2021	15/06/2021	47236
PROVIDENT FUND	18186	19/06/2021	15/06/2021	18186
PROVIDENT FUND	2154	01/11/2021	15/06/2021	2154

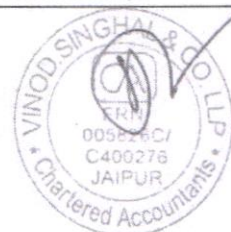




PROVIDENT FUND	191259	15/07/2021	15/07/2021	191259
PROVIDENT FUND	24094	13/08/2021	15/07/2021	24094
PROVIDENT FUND	17324	01/11/2021	15/07/2021	17324
PROVIDENT FUND	343624	13/08/2021	15/08/2021	343624
PROVIDENT FUND	39658	01/11/2021	15/08/2021	39658
PROVIDENT FUND	174338	21/01/2022	15/08/2021	174338
PROVIDENT FUND	119658	21/01/2022	15/09/2021	119658
PROVIDENT FUND	60238	07/10/2021	15/09/2021	60238
PROVIDENT FUND	315190	13/09/2021	15/09/2021	315190
PROVIDENT FUND	23115	01/11/2021	15/09/2021	23115
PROVIDENT FUND	385362	15/10/2021	15/10/2021	385362
PROVIDENT FUND	134255	21/01/2022	15/10/2021	134255
PROVIDENT FUND	55924	01/11/2021	15/10/2021	55924
PROVIDENT FUND	422947	15/11/2021	15/11/2021	422947
PROVIDENT FUND	136713	21/01/2022	15/11/2021	136713
PROVIDENT FUND	137103	21/01/2022	15/12/2021	137103
PROVIDENT FUND	466865	14/12/2021	15/12/2021	466865
PROVIDENT FUND	649606	12/01/2022	15/01/2022	649606
PROVIDENT FUND	16680	15/01/2022	15/01/2022	16680
PROVIDENT FUND	13639	12/01/2022	15/01/2022	13639
PROVIDENT FUND	10640	15/02/2022	15/02/2022	10640
PROVIDENT FUND	678722	15/02/2022	15/02/2022	678722
PROVIDENT FUND	588268	14/03/2022	15/03/2022	588268
PROVIDENT FUND	51063	14/03/2022	15/03/2022	51063
PROVIDENT FUND	26093	15/04/2022	15/04/2022	26093
PROVIDENT FUND	666307	13/04/2022	15/04/2022	666307
PROVIDENT FUND	44034	13/04/2022	15/04/2022	44034

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;		Nil
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;		
	Particulars	Amount in Rs.	
	donation		655796
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions		Nil
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.		Nil
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force		Nil
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above		Nil
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law		Nil
	Particulars	Amount in Rs.	Remarks if any:





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

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted:

Nil

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

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Nil

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

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

A Details of payment on which tax is not deducted:

Nil

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

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

Nil

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

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

A Details of payment on which levy is not deducted:

Nil

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

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

Nil

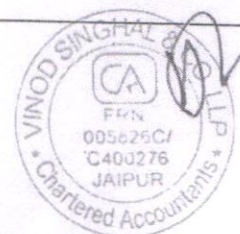
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

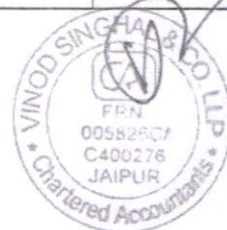
vi Royalty, license fee, service fee etc. under sub-clause (iib)

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



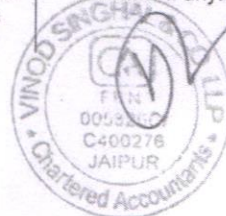


Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
vii Payment to PF/other fund etc. under sub-clause (iv)													
ix Tax paid by employer for perquisites under sub-clause (v)													
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA													
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks							
d) Disallowance/deemed income under section 40A(3):													
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:							
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:							
e) provision for payment of gratuity not allowable under section 40A(7); Nil													
f) any sum paid by the assessee as an employer not allowable under section 40A(9); Nil													
g) particulars of any liability of a contingent nature; Nil													
Nature of Liability		Amount	Remarks if any:										
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; Nil													
Particulars		Amount	Remarks if any:										
i) amount inadmissible under the proviso to section 36(1)(iii). Nil													
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. Nil													
23 Particulars of payments made to persons specified under section 40A(2)(b).													
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no							
Prem Devi	Directors wife		966907	Interest									
Jai Narayan Bhawariya	Director		2630868	Interest									
Jai Narayan Bhawariya	Director		6300000	Remuneration									
Jai Narayan Bhawariya	Director		864000	Rent									
Somesh Bhanwariya	Director		2434143	Interest									
Somesh Bhanwariya	Director		4410000	Remuneration									
Kritesh Bhanwariya	Director		1860976	Interest									
Kritesh Bhanwariya	Director		3780000	Remuneration									



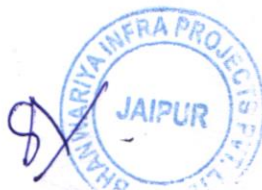


	Rameshwar Prasad Chaudhary	Director		120928	Interest		
	Deepika Bhanwariya	Directors Daughter		42480	Interest		
	Sadhna Bhanwariya	Directors Daughter		134960	Interest		
	Goodwill Enterprises	Directors Proprietorship Firm		17009468	Purchase		
	Bhanwariya Enterprises	Director brothers Proprietorship Firm		337020	Interest		
	Bhanwariya Electricals	Director brothers Proprietorship Firm		640180	Interest		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					Nil	
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					Nil	
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year; Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year; Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	B was incurred in the previous year and was						
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						
	Nature of Liability		Amount	Remarks if any:		Section	
	TDS and TCS Payable		185911			Sec 43B(a) -tax , duty,cess,fee etc	
	ESI Payable		211619			Sec 43B(b) -provident /superannuation/gratuity/other fund	
	PF Payable		1534051			Sec 43B(b) -provident /superannuation/gratuity/other fund	
	GST Odisha		8383508			Sec 43B(a) -tax , duty,cess,fee etc	
	GST Goa		2772476			Sec 43B(a) -tax , duty,cess,fee etc	
	GST RCM Rajasthan		34200			Sec 43B(a) -tax , duty,cess,fee etc	
	b) not paid on or before the aforesaid date. Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. No						
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. No						
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment		
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. NA						
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:		





28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.															No	
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.															No	
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56															NA	
	Nature of Income				Amount				Remarks if any:								
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56															NA	
	Nature of Income				Amount				Remarks if any:								
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]															No	
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?															NA	
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time			Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time			Expected Date	Remarks if any:				
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B															NA	



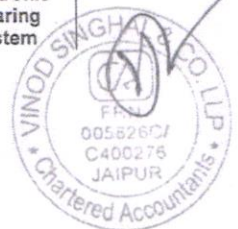


	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:	
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)				NA			
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Bhawariya electricals	jaipur		1080000	No	6106500	Electronic clearing system	
		Deepika Bhanwariya	jaipur		1608000	No	1768000	Electronic clearing system	
		Jai Narayan Bhanwariya	jaipur		8926000	No	27902821.25	Electronic clearing system	
		Kritesh Bhanwariya	jaipur		5150000	No	19117300	Electronic clearing system	
		Prem Devi	jaipur		1365000	No	8811390	Electronic clearing system	
		Rameshwar Choudhary	jaipur		18795000	Yes	6842360	Electronic clearing system	
		Sadhana bhanwariya	jaipur		1540000	No	4758000	Electronic clearing system	
		Somesh Bhanwariya	jaipur		6483000	No	24692522	Electronic clearing system	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			





Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						
Nil						
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:						
Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
Jai Narayan Bhanwariya	JAIPUR		1090000	27902821.25	Electronic clearing system	





Bhanwariya Enterprises	JAIPUR		407000	3099000	Electronic clearing system	
Deepika Bhawariya	JAIPUR		1590000	1768000	Electronic clearing system	
Kirtesh bhawariya	JAIPUR		410000	19117300	Electronic clearing system	
Premi Devi	JAIPUR		610500	8811390	Electronic clearing system	
Rameshwar Choudhary	JAIPUR		22057360	6842360	Electronic clearing system	
Sadhna Bhawariya	JAIPUR		4100000	4758000	Electronic clearing system	
Somesh Bhawariya	JAIPUR		1058000	24692522	Electronic clearing system	
BHAWARIYA ELECTRICLAS	JAIPUR		20000	6106500	Electronic clearing system	

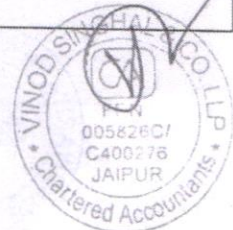
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

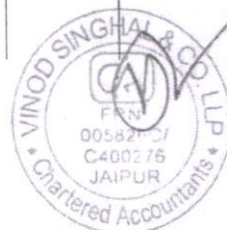
e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

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



Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No				
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
	Section	Amount			Remarks if any:					
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	JPRB0551 2D	194A	Interest other than Interest on securities	9957343	9957343	9957343	996034			
	JPRB0551 2D	194C	Payments to contractors	178506640	175264350	175264350	2010291			
	JPRB0551 2D	194-I	Rent	2344216	960000	960000	96000			
	JPRB0551 2D	192A	Payment of accumulated balance due to an employee	34532909	16919210	16919210	4599600			
	JPRB0551 2D	194J	Fees for professional or technical services	10337193	10246192	10246192	594926			
	JPRB0551 2D	194H	Commission or brokerage	306000	306000	306000	15300			
	JPRB0551 2D	194Q	TDS on Purchase of Goods	504750046	388562372	388562372	338424			





39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
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40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	Particulars		Previous Year		%	Preceding previous Year		%
	Total turnover of the assessee		841494824			568278112		
	Gross profit/turnover		152900486	841494824	18.17	86669268	568278112	15.25
	Net profit/turnover		43819821	841494824	5.21	24424230	568278112	4.30
	Stock-in-trade/turnover		70171168	841494824	8.34	36659366	568278112	6.45
	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 along with details of relevant proceedings.						Nil		
	Financial year to which demand/re fund relates to	Name of other Tax law	State	Other	Type (Demand raised/Ref und received)	Date of demand raised/refu nd received	Amount	Remarks	

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B				NA		
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286			NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March, 2022)			NA		

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



(MANISH KHADELWAL)  
PARTNER  
Membership No: 425013

Place : JAIPUR  
Date : 25/08/2022  
UDIN : 22425013AULBLM7216

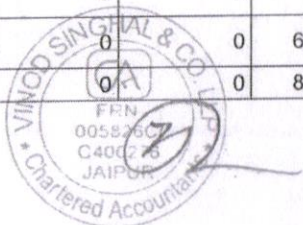




**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
AC(1)	15%	1,39,602	0	0	1,39,602	3,29,094	0	0	0	0	45,622	4,23,074
AC(2)	15%	7,650	0	0	7,650	0	0	0	0	0	1,148	6,502
AC(3)	15%	8,165	0	0	8,165	0	0	0	0	0	1,225	6,940
ATTENDANCE MACHINE	15%	7,462	0	0	7,462	0	0	0	0	0	1,119	6,343
Biometric Machine	15%	5,494	0	0	5,494	0	0	0	0	0	824	4,670
Concrete Mixer	15%	30,246	0	0	30,246	0	0	0	0	0	4,537	25,709
Inverter	15%	67,947	0	0	67,947	3,813	0	0	0	0	10,764	60,996
Submersible Pump	15%	46,304	0	0	46,304	0	0	0	0	0	6,946	39,358
Mahindra Jeep	15%	43,130	0	0	43,130	0	0	0	0	0	6,470	36,660
Tata Indigo	15%	64,010	0	0	64,010	0	0	0	0	0	9,602	54,408
Fortuner	15%	4,05,022	0	0	4,05,022	0	0	0	0	0	60,753	3,44,269
JCB	15%	3,16,704	0	0	3,16,704	0	0	0	0	0	47,506	2,69,198
EPABX	15%	1,793	0	0	1,793	0	0	0	0	0	269	1,524
Water Purifier	15%	28,720	0	0	28,720	28,941	0	0	0	0	6,479	51,182
Computer and Printers	40%	10,77,929	0	0	10,77,929	6,23,264	0	0	0	0	6,20,653	10,80,540
NAS Backup Device	40%	9,236	0	0	9,236	0	0	0	0	0	3,694	5,542
Furniture and Fixtures	10%	6,93,695	0	0	6,93,695	11,90,103	0	0	0	0	1,47,183	17,36,615
Website	25%	8,19,278	0	0	8,19,278	0	0	0	0	0	2,04,820	6,14,458





12	Furniture & fixtures	0	5,81,004	5,81,004	23/11/2021	23/11/2021
13	Furniture & fixtures	0	1,79,840	1,79,840	09/12/2021	09/12/2021
14	Furniture & fixtures	0	30,593	30,593	08/01/2022	08/01/2022
15	Furniture & fixtures	0	10,400	10,400	31/01/2022	31/01/2022
	<b>Total</b>	<b>3,66,166</b>	<b>8,23,937</b>	<b>11,90,103</b>		

**Block 15% LED TV**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	LED TV	19,045	0	19,045	01/10/2021	01/10/2021
2	LED TV	1,37,734	0	1,37,734	01/10/2021	01/10/2021
	<b>Total</b>	<b>1,56,779</b>	<b>0</b>	<b>1,56,779</b>		

**Block 15% OFFICE EQUIPMENTS**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN	6,000	0	6,000	10/07/2021	10/07/2021
2	FAN	0	5,212	5,212	05/10/2021	05/10/2021
3	FAN	0	5,720	5,720	24/11/2021	24/11/2021
4	FAN	0	4,640	4,640	24/12/2021	24/12/2021
5	FAN	0	1,450	1,450	28/02/2022	28/02/2022
6	FAN	0	3,125	3,125	25/03/2022	25/03/2022
7	FAN	0	1,250	1,250	31/03/2022	31/03/2022
8	Kitchen Equipments	5,940	0	5,940	03/06/2021	03/06/2021
9	Kitchen Equipments	9,100	0	9,100	10/07/2021	10/07/2021
10	Office Equipment	7,200	0	7,200	02/04/2021	02/04/2021
11	Office Equipment	0	4,880	4,880	24/12/2021	24/12/2021
12	Tools Spares and Hardwares	0	4,53,647	4,53,647	31/03/2022	31/03/2022
	<b>Total</b>	<b>28,240</b>	<b>4,79,924</b>	<b>5,08,164</b>		

**Block 15% Battery - Exide (UPS)**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Battery	10,781	0	10,781	05/08/2021	05/08/2021
	<b>Total</b>	<b>10,781</b>	<b>0</b>	<b>10,781</b>		

**Block 15% mobile**





S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile	1,20,169	0	1,20,169	01/10/2021	01/10/2021
2	Mobile	5,360	0	5,360	01/10/2021	01/10/2021
	<b>Total</b>	<b>1,25,529</b>	<b>0</b>	<b>1,25,529</b>		

**Block 40% UPS**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	UPS	0	2,288	2,288	28/03/2022	28/03/2022
	<b>Total</b>	<b>0</b>	<b>2,288</b>	<b>2,288</b>		

**Block 15% Range Rover**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Range Rover	93,91,346	0	93,91,346	14/09/2021	14/09/2021
	<b>Total</b>	<b>93,91,346</b>	<b>0</b>	<b>93,91,346</b>		

**Block 15% Security System**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Security System	0	2,16,635	2,16,635	20/01/2022	20/01/2022
2	Security System	0	77,000	77,000	28/03/2022	28/03/2022
	<b>Total</b>	<b>0</b>	<b>2,93,635</b>	<b>2,93,635</b>		







To,  
The Members,  
Bhanwariya Infra Projects Private Limited,  
Jaipur

**Report on the Audit of the Financial Statements**

We have audited the accompanying Financial Statements of BHANWARIYA INFRA PROJECTS PRIVATE LIMITED which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, the statement of Profit and Loss, and statement of cash flows for the year then ended and a summary of the 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 Companies Act, 2013 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 March 31, 2022, its Profit, and statement of 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.

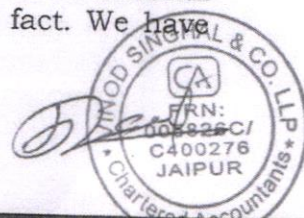
**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information.

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 in the 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.



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Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



## **Responsibilities of Management and Those Charged with Governance for the 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, (changes in equity) 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

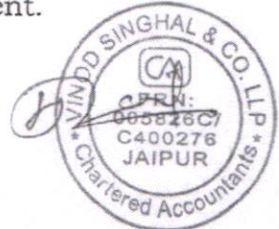
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **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 scepticism 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.

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.

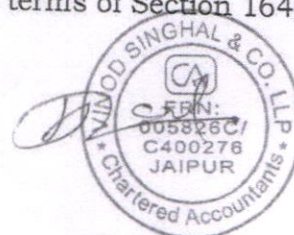
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure-A**", a statement on the matters specified in the paragraph 3 and 4 of the order.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts 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 & Loss, and statement of cash flows 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) Rule, 2014.
- e) On the basis of written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.





- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, and the operating effectiveness of such controls, refer our separate report in **Annexure-B**
- g) 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 derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
- a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year by the company for the FY 2021-22

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No.: 005826C/C4002

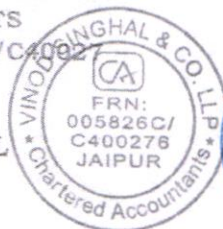
MANISH KHANDELWAL

Partner

Membership No.: 425013

UDIN: 22425013AULBM7216

Place:-Jaipur, 25<sup>th</sup> August 2022





**"ANNEXURE-A" TO THE INDEPENDENT AUDITORS' REPORT**

**ANNEXURE-A REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH-2022**

(i)	(a) A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment.  B. Whether the company is maintaining proper records showing full particulars of Intangible Assets.	YES, The Company has Maintained Proper Records Showing Full Particulars, Including Quantitative Details and Situation of Property, Plant And Equipment in Computerized System.  YES, The Company Is Maintaining Proper Records Showing Full Particulars Of Intangible Assets.
	(b) Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts;	Yes, The Management Has Physically Verified The Property, Plant And Equipment At Reasonable Intervals And No Discrepancies Were Observed.
	(c) Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.	N.A.
	(d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer. specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	There is no Revaluation of Property, Plant And Equipment Or Intangible Assets Or Both During The Year.
	(e) Whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements.	There Is No Such Case During The Current Financial Year 2021-22.
(ii)	(a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.	YES, As Per Explanation and Representation Given By Management, Physical Verification Of Inventory Is Conducted At Reasonable Interval On Site.
	(b) Whether during any point of time of the year, 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; whether 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, if not, give details;	Yes, 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 and on the basis of representation from management there are 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)	(a)	Whether during the year the company has made investments in, 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, if so,-	YES						
	(b)	Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-							
		A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;	N.A.						
		B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.	<table><tr><th>Particulars</th><th>Balance</th></tr><tr><th>As On</th><th>31.03.2022</th></tr><tr><td>1. Loan to Pratap Saran</td><td>Rs.-5,00,000.00/-</td></tr></table>	Particulars	Balance	As On	31.03.2022	1. Loan to Pratap Saran	Rs.-5,00,000.00/-
Particulars	Balance								
As On	31.03.2022								
1. Loan to Pratap Saran	Rs.-5,00,000.00/-								
	(b)	whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	No						
	(c)	In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	Yes						
	(d)	If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	No Overdue						
	(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans]	No						
	(f)	Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	No						
(iv)		In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.	In Respect Of Loans Granted, Provisions Of Sec.185 & 186 Of The Companies Act, 2013 Is Complied With.						
(v)		In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.	The company has not accepted any deposit from the public.						





(vi)	Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;	Not Applicable																		
(vii)	<div><div>(a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;</div><div>(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);</div></div>	As per information & explanation given to us there is no statutory due outstanding as at last date of financial year which pertains to last six months.																		
(viii)	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	Not Applicable																		
((ix)	<div>whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-</div> <table><tr><td>Nature of borrowing, including debt securities</td><td>Name of lender</td><td>Amount not paid on due date</td><td>Whether principal or interest</td><td>No. of days delay or unpaid</td><td>Remarks (if any)</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)													According to the information and explanation given to us and based on our examination of records of the company, there are no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)															
(x)	<div><div>(a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;</div><div>(b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;</div></div>	Not Applicable																		
(xi)	<div><div>(a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;</div><div>(b) whether any 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;</div><div>(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;</div></div>	<div>As per the management representation, there is no such case as on the date of balance sheet.</div> <div>No Such Case Found In The Company</div> <div>Whistle Blower Mechanism Not Applicable In This Company</div>																		
(xii)	(a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;																			





	(b) Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	Not Applicable
	(c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof	
(xiii)	Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.	According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, Transactions With The Related Parties Are In Compliance With Sections 177 And 188 Of The Act Where Applicable And Details Of Such Transaction In The Financial Statements Have Been Disclosed As Required By The Applicable Accounting Standards.
(xiv)	(a) Whether the company has an internal audit system commensurate with the size and nature of its business;	Not Applicable
	(b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	
(xv)	Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with.	According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, The Company Has Not Entered Into Non-Cash Transactions With Directors Or Persons Connected With Him, Hence This Para Is Not Applicable.
(xv)	(a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	The Company Is Not Required To Be Registered Under Section 45-IA Of The Reserve Bank Of India Act 1934.
	(b) Whether the company has 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;	Company Has Not Conducted Any Non-Banking Financial Or Housing Finance Activities Without A Valid Certificate Of Registration (CoR).
	(c) Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;	The Company Is Not A Core Investment Company (CIC)
	(d) Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.	Not Applicable





(xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	<b>Company Has Not Incurred Cash Losses In The Financial Year And In The Immediately Preceding Financial Year</b>
(xvii)	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	<b>There Has Not Been Any Resignation Of The Statutory Auditors During The Year</b>
(xix)	On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;	<b>In Our Knowledge There Are No Material Uncertainty Exists As On The Date Of The Audit Report About Company Ability To Meet Its Liability.</b>
(xx)	(a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	<b>Not Applicable</b>  <b>N.A.</b>
	(b) Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.	
(xxi)	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	<b>There Are No Any Qualifications Or Adverse Remarks By The Respective Auditors In The Companies (Auditor's Report) Order (Caro) Reports Of The Companies Included In The Consolidated Financial Statements</b>

For VINOD SINGHAL & CO. LLP

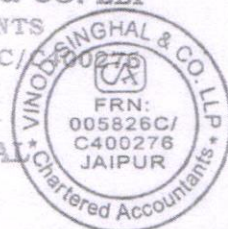
CHARTERED ACCOUNTANTS

Registration No.: 005826C/C400276

MANISH KHANDELWAL

Partner

Membership No.: 425013



Place:-Jaipur

Dated: 25-08-2022

UDIN: - 22425013AULBLM7216



**"ANNEXURE-B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED.**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the Internal Financial Controls over financial reporting of Bhanwariya Infra Projects Private Limited as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

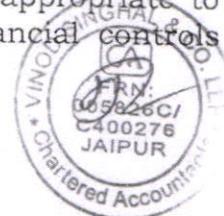
The Company's management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





## Meaning of Internal Financial Controls over Financial Reporting

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

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

## Inherent Limitations of Internal Financial Controls Over Financial Reporting

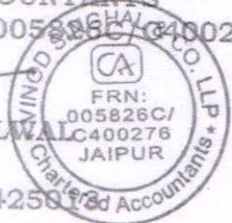
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

We have framed our opinion on the basis of the management representation letter received by the Company's management. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the institute of Chartered Accountants of India.

For VINOD SINGHAL & CO LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/400276

MANISH KHANDELWAL  
Partner  
Membership No.: 425613  
Date: -25-08-2022  
Place: -Jaipur  
UDIN: - 22425013AULBLM7216





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Balance Sheet as at 31st March, 2022

Particulars	Note No	31-Mar-22	31-Mar-21
		Rs. In Lacs	Rs. In Lacs
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	3	493.00	493.00
(b) Reserves and Surplus	4	1,257.93	934.54
(c) Money received against share warrants		-	-
(2) Share Application Money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	1,096.22	877.94
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	6	-	6.94
(d) Long-Term Provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	827.80	544.13
(b) Trade Payables			
- Total outstanding dues of micro enterprises and small enterprises			-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	8	631.88	1,367.72
(c) Other current liabilities	9	882.62	126.35
(d) Short-term Provisions			-
<b>Total</b>		<b>5,189.46</b>	<b>4,350.61</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	128.39	46.58
(ii) Intangible assets		11.21	11.45
(iii) Capital Work-in-progress			-
(iv) Intangible assets under development			-
(b) Non-current investments	11	0.32	0.32
(c) Deferred Tax assets (Net)	12	7.19	4.47
(d) Long-term loans and advances		-	-
(e) Other non-current assets	13	35.32	32.18
(2) Current assets			
(a) Current Investments			-
(b) Inventories	14	701.71	366.59
(c) Trade Receivables	15	1,294.05	822.74
(d) Cash and Cash equivalents	16	664.89	829.40
(e) Short-term Loans & Advances	17	5.00	-
(f) Other Current Assets	18	2,341.39	2,236.88
<b>Total</b>		<b>5,189.46</b>	<b>4,350.61</b>

Notes to Accounts & Summary of Significant

1 & 2

The accompanying notes are the integral part of the financial statements

As per our report of even date

For and on behalf of the Board

For VINOD SINGHAL & CO LLP

For BHANWARIYA INFRA PROJECTS (P) LTD

Chartered Accountants

FRN : 005826C/C400276

(MANISH KHANDELWALA)

Partner

Mem. No. 425013

Dated:- 25.08.2022

Place: JAIPUR

UDIN:22425013AULBLM7213



(JAI NARAYAN BHAWARIYA)  
DIRECTOR (DIN: 07184875)

(SOMESH BHAWARIYA)  
DIRECTOR (DIN: 07186981)





# BHAWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Profit and Loss statement for the period ended 31st March, 2022

	Particulars	Note No	31-Mar-22	31-Mar-21
			Rs. In Lacs	Rs. In Lacs
I.	Revenue from operations	19	8,414.95	5,682.78
II.	Other Income	20	30.51	37.56
III.	Total Income (I + II)		8,445.46	5,720.34
IV.	<u>Expenses:</u>			
	Cost of Materials Consumed	21	7,221.06	4,747.28
	Changes in Inventories	22	(335.12)	68.81
	Employee Benefits Expenses	23	399.71	286.52
	Finance Costs	24	303.80	211.04
	Depreciation and Amortization Expenses	25	45.08	15.89
	Other Expenses	26	372.73	146.55
	Total Expenses (IV)		8,007.26	5,476.10
V.	Profit before exceptional and extraordinary items and tax (III - IV)		438.20	244.24
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		438.20	244.24
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		438.20	244.24
X.	Tax expense:			
	(1) Current tax		117.53	69.80
	(2) Deferred tax		(2.72)	(0.10)
XI.	Profit/(Loss) from the period from continuing operations (VII - VIII)		323.38	174.55
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		323.38	174.55
XVI.	Earnings per equity share:			
	(1) Basic		6.56	3.54
	(2) Diluted		6.56	3.54

Notes to Accounts & Summary of significant accounting policies

1 & 2

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

As per our report of even date

For VINOD SINGHAL & CO LLP

Chartered Accountants

FRN : 005826C/C40027

(MANISH KHANDELWAL)

Partner

Mem. No. 425013

Dated:- 25.08.2022

Place: JAIPUR

UDIN:22425013AULBLM7216

For and on behalf of the Board

For BHAWARIYA INFRA PROJECTS (P) LTD

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07184875)

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07186981)





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**(CIN :U45202RJ2017PTC059575)**

**Notes to financial statements for the year ended 31<sup>st</sup> March 2022**

**1. Corporate Information**

Bhanwariya Infra Projects Private Limited is a private limited company which was incorporated on November 23, 2017 under the provision of the Companies Act, 2013 vide Registration No.U45202RJ2017PTC059575 issued by the Registrar of Companies, Rajasthan. The company is engaged in providing construction, erection, commissioning services to various government departments and private clients.

**2. Significant Accounting Policies:**

**2.1 Basis of preparation**

The accompanying financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting and comply with the Accounting Standards issued in terms of Section 133 of the Companies Act, 2013 and in accordance with generally accepted accounting principles in India.

**2.2 Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.

As per opinion of the management, all the current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities have been provided in the books of accounts.

**2.3 Presentation and disclosure of financial statements (AS-1)**

Financial Statements are prepared in accordance with the Schedule III of the Companies Act, 2013 requirements Previous year's Figures are reclassified whenever is required.

**2.4 Valuation of Inventories (AS-2)**

Raw Material, Components, Stores and Spare are Valued at cost or NRV whichever is lower Working-Progress and finished goods are valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.





## **2.5 Cash Flow Statements (AS-3) & Sec.2(85) of Companies Act,2013**

AS-3 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company).

Also as per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of Small Company as per Sec.2(85) of the Companies Act,2013.

## **2.6 Contingencies and Event Occurring after the Balance Sheet date (AS-4)**

There are no such contingencies or event occurred after the balance sheet date, which has to be disclosed here.

## **2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)**

There is no extraordinary item or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy, hence this AS is not applicable on the Company.

## **2.8 Construction Contracts (AS-7)**

Since the Company is engaged in Construction Activities, this AS is applicable on the Company.

## **2.9 Revenue Recognition (AS-9)**

Revenue is recognized to the extent that is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Also there is no such instance of postponing of revenue recognition.

## **2.10 Property, Plant and Equipment (AS-10)**

Fixed assets are taken from the Proprietorship concern at the book value as on 31.12.2017. Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

## **2.11 Effects of changes in the Foreign Exchange Rates (AS-11)**

This AS is not applicable on the Company as the Company is not having any Foreign currency exposure.

## **2.12 Government Grants (AS-12)**

This AS is not applicable on the Company as there is no grant received during the period under audit.





### 2.13 Investments (AS-13)

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 long term (Non-Current) investments and non-current investment valued at cost price.

### 2.14 Employee Benefits (AS-15)

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss for the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the profit and loss account of the year in which the employee has rendered services and treated as defined benefit plans. The expense is recognized on the assumption that such benefits are payable at the end of the year to all the eligible employees.

### 2.15 Borrowing Cost (AS-16)

Company has qualifying assets and borrowing cost which are incurred for cited qualifying assets capitalized during the year. Therefore Balance borrowing costs are charged to revenue.

### 2.16 Segment Reporting (AS-17)

AS-17 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company), but there is no reporting segment in the Company.

### 2.17 Related Party Disclosures (AS-18)

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:-

#### (i) List of Related parties (Key Managerial Person & Their Relatives)

S. No.	Name	Relationship
1	Jai Narayan Bhawariya	Director
2	Rameshwar Prasad Chaudhary	Director
3	Somesh Bhawariya	Director
4	Kirtesh Bhawariya	Director
5	Deepika Bhawariya	Director's Daughter
6	Sadhna Bhawariya	Director's Daughter
7	Paragon Power Equipment (Prop: Prem Devi)	Director's Wife
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	Director's Proprietorship Firm
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	Director's Brother Proprietorship Firm
10	Bhawariya Electricals (Prop: Surendra Singh Choudhary)	Director's Brother Proprietorship Firm
11	SS Construction (Prop. Somesh Bhawariya)	Director's Proprietorship Firm





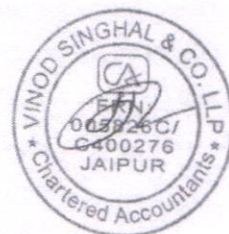
(ii) Disclosure in respect of Related Parties Transactions During the year as under:-

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	13,65,000.00/(6,10,500.00)	88,11,390.00	Interest Exp-9,66,907.00
2	Jai Narayan Bhawariya	89,26,000.00/(10,90,000.00)	2,79,02,821.25	Interest Exp-26,30,868.00 Remuneration-63,00,000.00 Rent-8,64,000.00
3	Somesh Bhawariya	64,83,000.00/(10,58,000.0)	2,46,92,522.00	Interest Exp-24,34,143.00 Remuneration-44,10,000.00
4	Kirtesh Bhavariya	51,50,000.00/(4,10,000.00)	1,91,17,300.00	Interest Exp-18,60,976.00 Remuneration-37,80,000.00
5	Rameshwar Prasad Chaudhary	18795000/(22057360)	-	Interest Exp -1,20,928.00
6	Deepika Bhawariya	16,08,000.00/(15,90,000.00)	1,78,000.00	Interest Exp -42,480.00
7	Sadhna Bhawariya	15,40,000.00/(41,00,000.00)	21,98,000.00	Interest Exp-1,34,960.00
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Purchase-1,70,09,468.00+ GST Sales -33,22,605.00+GST
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	(4,07,000.00)	26,92,000.00	Interest Exp-3,37,020.00
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	10,80,000.00/(20,000.00)	61,06,500.00	Interest Exp-6,40,180.00

**2.18 Earning Per Share (AS-20)**

Basic earnings per share are calculated by dividing the net profit or net loss for the period attributable to equity shareholders by the average number of equity shares outstanding during the year. Calculation of Basic & Diluted EPS is stated below:

Particulars	2021-22	2020-21
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	3,23,38,488.34	17,454,935.62
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4930000	4930000
(c) Basic & Diluted Earnings per Share (in Rs.)	6.56	3.54
(d) Nominal Value per Share (in Rs.)	10	10





## **2.19 Taxes on income (AS-22)**

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## **2.20 Impairment of Assets (AS-28)**

The Company, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assessee.

## **2.21 Provisions, Contingent Liabilities and Contingent Assets (AS-29)**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.

### **Particulars**

	<b><u>2021-22</u></b>	<b><u>2020-21</u></b>
Claims against the company not acknowledged as debt	NIL	NIL
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	NIL	NIL
Other Commitments	NIL	NIL

## **2.22 Others:**

On the basis of the records available with the Company, there is no amount payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

On the basis of explanation given by management, all payable of promoters is treated as non-current liabilities and EMD/SD/Withheld treated as current assets.

## **2.23 Undisclosed Income:**

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).





### 3. Additional Regulatory Information

#### 3.1 Title deeds of Immovable Property not held in name of the Company:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
There are no any immovable property hence this para is not applicable						

#### 3.2 Revaluation of Property, Plant and Equipment:

The company has not revalued it's any Property, Plant and Equipment during the reporting period.

#### 3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

#### 3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date

#### 3.5 Intangible assets under development:

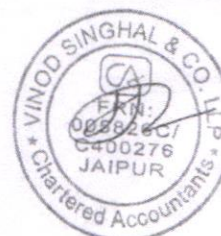
There is no Intangible asset under development in the company at the balance sheet date

#### 3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

#### 3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, 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 and on the basis of representation from management there are 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.





### 3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

### 3.9 Relationship with Struck off Companies:

Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

### 3.10 Registration of charges or satisfaction with Registrar of Companies

There are no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

### 3.11 Compliance with number of layers of companies:

The company has not any subsidiary company during or at the end of reporting period.

### 3.12 Ratio Analysis:

Particulars	Numerator/Denominator	31-Mar-22		31-Mar-21		Change in %	Reason
(a) Current Ratio	Current Assets	50,07,03,741.86	2.14	42,55,61,322.48	2.09	2.38%	-
	Current Liabilities	23,42,30,298.64		20,38,19,174.48			
(b) Debt-Equity Ratio	Total Debts	10,96,22,397.46	0.63	8,77,94,067.25	0.62	1.80%	-
	Equity	17,45,82,344.51		14,27,54,369.18			
(c) Return on Equity Ratio	Profit after Tax	3,23,38,488.34	0.20	1,74,54,935.62	0.13	56.24%	Profit after tax increase
	Average Shareholder's Equity	15,86,68,356.84		13,40,26,901.37			
(d) Inventory turnover ratio	Total Turnover	84,14,94,824.46	15.75	56,82,78,112.09	14.17	11.17%	-
	Average Inventories	5,34,15,267.00		4,01,00,033.00			
(e) Trade receivables turnover ratio	Total Turnover	84,14,94,824.46	7.95	56,82,78,112.09	6.74	17.89%	-
	Average Account Receivable	10,58,39,501.73		8,42,62,837.50			
(f) Trade payables turnover ratio	Total Purchases	45,73,03,770.46	4.57	34,31,00,397.32	2.52	81.26%	Trade payable decrease
	Average Account Payable	9,99,80,007.42		13,59,66,727.74			
(g) Net capital turnover ratio	Total Turnover	84,14,94,824.46	3.16	56,82,78,112.09	2.56	23.22%	-
	Net Working Capital	26,64,73,443.22		22,17,42,148.00			
(h) Net profit ratio	Net Profit before Tax	4,38,19,821.46	0.05	2,44,24,230.09	0.04	21.16%	-
	Total Turnover	84,14,94,824.46		56,82,78,112.09			
(i) Return on Capital employed	EBIT	7,42,00,106.65	0.26	4,55,28,582.29	0.20	31.97%	Net profit increase
	Capital Employed	28,47,15,254.97		23,05,48,436.43			
(j) Return on investment	Net Profit after Tax	3,23,38,488.34	0.11	1,74,54,935.62	0.08	50.02%	Net profit increase
	Total Investment	28,47,15,254.97		23,05,48,436.43			





### 3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

### 3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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 company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
F.R.N.: 005826C/C400276

(MANISH KHADELWA)

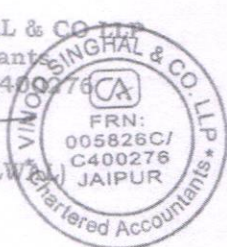
Partner

M.No. 425013

Date- 25.08.2022

Place: -Jaipur

UDIN: - 22425013AULBLM7216



FOR BHANWARIYA INFRA PROJECTS PVT LTD

(JAI NARAYAN BHAWARIYA)  
Director (DIN: 07184875)

(SOMESH BHAWARIYA)  
Director (DIN: 07186981)





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No. 3- Share Capital**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
<b>Equity Share Capital</b>		
Authorised Share capital		
5000000 Equity Shares of Rs.10 each fully paid up	500.00	500.00
<b>Issued, subscribed &amp; fully paid share capital</b>		
4930000 Equity Shares of Rs.10 each fully paid up	493.00	493.00
<b>Total</b>	<b>493.00</b>	<b>493.00</b>

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting

Equity Shares	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
At the beginning of the period	4930000	493.00	4930000	493.00
Issued during the period	-	-	-	-
Outstanding at the end of the	<b>4930000</b>	<b>493.00</b>	<b>4930000</b>	<b>493.00</b>

(b) Details of shareholders holding more than 5% in the company at the end of the year

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs.10/- each				
Jai Narayan Bhawariya	4730000	95.94%	4630000	93.91%
<b>Total</b>	<b>4730000</b>	<b>95.94%</b>	<b>4630000</b>	<b>93.91%</b>

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled to one vote per share with same rights. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters at the end of the year				% Change during the year.
Sr. no.	Promoter Name	No. of Shares	% of total Shares	
1	Jai Narayan Bhanwariya	47,30,000	95.94%	2.03%
<b>Total</b>		<b>4730000</b>	<b>95.94%</b>	<b>2.03%</b>

**Notes No. 4-Reserve & Surplus**

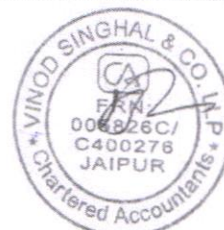
Particular	31.03.2022	31.03.2021
	Rs.	Rs.
<b>Profit &amp; Loss account</b>		
Balance as per last financial Statements	934.54	759.99
Add: amount transferred statement of profit & loss	323.38	174.55
Less: Appropriations	-	-
<b>Total</b>	<b>1,257.93</b>	<b>934.54</b>

**Notes No.5 Long Term Borrowing**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Car Loan	4.84	8.29
Federal Bank Bolero Loan 18327400000664	5.51	7.31
Loan From Federal Bank - GECL 16666900000647	52.81	-
Loan From Federal Bank - GECL 18326900000117	47.30	81.39
Range Rover Loan-030321980050000	68.79	-
Unsecured Loan from Directors and Relatives	916.99	780.94
<b>Total</b>	<b>1,096.22</b>	<b>877.94</b>

**Notes No.6- Other Long Term Liabilities**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
CSR Specified Fund	-	6.94
<b>Total</b>	<b>-</b>	<b>6.94</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No.7 Short Term Borrowing**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Bob Car Loan	3.53	3.23
Federal Bank Bolero Loan 18327400000664	1.81	1.68
Loan From Federal Bank - GECL 18326900000117	34.10	23.61
Range Rover Loan-030326520000019	10.07	-
NSIC Ltd.	443.95	494.69
Bank O/D	334.34	20.92
<b>Total</b>	<b>827.80</b>	<b>544.13</b>

**Notes No.8 Trade Payables**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Sundry Creditors	631.88	1,367.72
<b>Total</b>	<b>631.88</b>	<b>1,367.72</b>

**Notes No. 9 Other Current Liability**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
TDS and TCS Payable	1.86	13.69
GST Payable	148.32	56.05
ESI Payable	2.12	1.02
PF Payable	15.34	3.61
Salary and other Payable	21.14	23.21
Engineers India Ltd (EIL) - Mobilization Advance	315.39	-
SD (Contractors)	365.52	24.91
Hold & Advance- Sub Contractor	12.95	3.85
<b>Total</b>	<b>882.62</b>	<b>126.35</b>

**Notes No. 11 Non-Current Investment**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Gold Bond	0.32	0.32
<b>Total</b>	<b>0.32</b>	<b>0.32</b>

**Notes No.12 Deferred Tax Assets**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
WDV as per Companies ACT	139.60	58.04
WDV as per IT ACT	168.17	74.29
Difference	28.57	16.25
Preliminary Exp C/F	-	1.52
Tax rate 25.17%	28.57	17.77
<b>Total</b>	<b>7.19</b>	<b>4.47</b>

**Notes No 13 Other Non Current Assets**

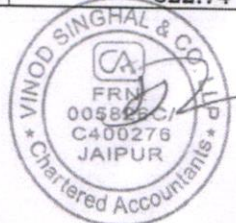
Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Kailash Sen Court Case Act 1923	4.80	4.80
Ram Swaroop Bhagwan Sahay Court Case 1923	5.04	5.04
Registration & Security Deposit	25.47	22.33
<b>Total</b>	<b>35.32</b>	<b>32.18</b>

**Notes No 14 Inventories**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Closing Stock	701.71	366.59
<b>Total</b>	<b>701.71</b>	<b>366.59</b>

**Notes No.15 Trade Receivable**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Trade Receivables	1,294.05	822.74
<b>Total</b>	<b>1,294.05</b>	<b>822.74</b>





**BHAWARIYA INFRA PROJECTS PVT. LTD.**

(CIN : U45202RJ2017PTC059575)

FIXED ASSETS (As per Companies Act) For F.Y 2021-22 (In Lacs)

Note No.- 10

S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION			Net Block		
		AS AT 01.04.2021	ADDITION	ACQUSITION THROUGH BUSINESS COMBINATION	REVALUATION	DELETION	AS AT 31.03.2022	TOTAL UP TO 31.03.21	FOR THE YEAR	TOTAL UP TO 31.03.22	AS ON 31.03.22	As on 31.03.2021
(A)	PLANT & MACHINERY											
1	Air Conditioner	2.53	3.29				5.82	1.10	0.40	1.50	4.33	1.44
2	Concrete Mixer	0.53	-				0.53	0.28	0.05	0.33	0.20	0.25
3	Inverter	1.10	0.04				1.14	0.47	0.12	0.59	0.55	0.63
4	Submersible Pump	0.82	-				0.82	0.38	0.08	0.46	0.36	0.43
5	Camera	1.09	-				1.09	0.36	0.13	0.49	0.60	0.73
6	LED TV	0.53	1.57				2.10	0.25	0.22	0.47	1.63	0.28
7	Grinder Mixer	0.02	-				0.02	0.01	0.00	0.01	0.01	0.02
8	Welding Machine	0.26	-				0.26	0.08	0.03	0.12	0.14	0.17
	Total ( A )	6.88	4.90			-	11.78	2.92	1.04	3.96	7.82	3.96
(B)	Vehicles											
1	Mahindra Jeep	0.76	-				0.76	0.62	-	0.62	0.14	0.14
2	Tata Indigo	1.13	-				1.13	0.92	-	0.92	0.21	0.21
3	Fortuner	7.13	-				7.13	6.02	-	6.02	1.11	1.11
4	Creta 1.6 CRDi	18.30	-				18.30	9.95	2.61	12.56	5.74	8.35
5	Motor Cycle	0.66	-				0.66	0.11	0.17	0.28	0.37	0.54
6	Car-Range Rover Velar	-	93.91				93.91	-	16.94	16.94	76.97	-
7	Bike	-	-				-	-	-	-	-	-
8	Bicycle	0.05	-				0.05	0.01	0.02	0.02	0.02	0.04
9	Mahindra Bolero	10.62	-				10.62	0.82	3.06	3.88	6.74	9.80
	Total ( B )	38.63	93.91			-	132.55	18.45	22.80	41.24	91.30	20.19
(C)	Office Equipments											
1	Epabx	0.03	-				0.03	0.03	-	0.03	0.01	0.01
2	Biometric	0.10	-				0.10	0.09	-	0.09	0.01	0.01
3	Water Purifier	0.45	0.29				0.74	0.33	0.08	0.42	0.32	0.12
4	Attendance Machine	0.13	-				0.13	0.11	0.01	0.12	0.01	0.02
5	Office Equipments	0.88	5.08				5.96	0.62	1.80	2.42	3.54	0.26
	Total ( C )	1.59	5.37			-	6.96	1.18	1.89	3.08	3.88	0.40
(D)	Computer											
1	Computer and Printers	16.58	6.23				22.81	5.88	8.72	14.61	8.20	10.69
2	NAS Backup Device	0.53	-				0.53	0.51	-	0.51	0.03	0.03
3	Mobile Phone	9.34	1.26				10.60	1.79	5.00	6.79	3.81	7.55
4	UPS	0.02	0.02				0.04	0.01	0.00	0.02	0.02	0.00
5	Battery	0.20	0.11				0.31	0.17	0.07	0.24	0.08	0.04
	Total ( D )	26.68	7.62			-	34.30	8.36	13.79	22.16	12.14	18.32
(E)	FURNITURE & FIXTURE											
1	Furniture & Fixture	9.86	11.90				21.76	6.14	2.37	8.51	13.25	3.72
	Total ( E )	9.86	11.90			-	21.76	6.14	2.37	8.51	13.25	3.72
	(F). Sub Total (A+B+C+D+E)	83.64	123.70			-	207.34	37.05	41.90	78.95	128.39	46.58
(G)	Intangible Assets											-
1	Website	22.19	-				22.19	14.21	2.17	16.39	5.81	7.98
2	ERP Software	4.74	-			-	4.74	1.27	0.90	2.16	2.57	3.47
3	Security Systems	-	2.94			-	2.94	-	0.11	0.11	2.83	-
	Sub Total (G)	26.93	2.94			-	29.87	15.48	3.18	18.66	11.21	11.45
	Grand Total (F+G)	110.57	126.64			-	237.21	52.53	45.08	97.61	139.60	58.04





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No. 16 Cash & Cash equivalents**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Balances with Bank	1.50	170.59
FDRs	649.56	631.87
Cash in Hand	13.84	26.93
<b>Total</b>	<b>664.89</b>	<b>829.40</b>

**Notes No 17 Short Term Loans & Advances**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Advance to Pratap Saran for Sub Contract	5.00	-
<b>Total</b>	<b>5.00</b>	<b>-</b>

**Notes No. 18 Other Current Assets**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
M.D.	1,350.45	1,285.01
Security Deposits	242.89	224.36
Recoverable from Departments	206.75	352.92
CTL Testing Recoverable	11.26	5.74
Advances to Sub Contractos	65.29	18.90
Advances to Creditors/Prepaid Exp	98.47	95.97
Income Tax Refund	26.21	40.85
Income Tax Refund F.Y.-21-22	154.58	
Less-Provision for Income Tax	117.53	
GST Input	37.04	
<b>Total</b>	<b>2,341.39</b>	<b>2,236.88</b>

**Note No. 19 Revenue from Operations**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Sales	8,151.73	5,413.70
GST Recoverable(TDS deducted on GST)	263.22	269.08
<b>Total</b>	<b>8,414.95</b>	<b>5,682.78</b>

**Note No. 20 Other Income**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Interest on FDR and IT Refund	30.51	37.56
<b>Total</b>	<b>30.51</b>	<b>37.56</b>

**Note No. 21 Cost of Material Consumed**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Purchase	4,573.04	3,431.00
GST Exp. (TDS deducted on GST)	263.22	269.08
Direct Expenses (Refer details below)	2,384.81	1,047.19
<b>Total</b>	<b>7,221.06</b>	<b>4,747.28</b>

**Direct Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Borrowing Cost	36.71	19.75
Payment to Sub-Contractors	1,419.82	852.93
Freight & Cartage	93.72	72.11
Labour Charges Others	677.02	66.85
Site Expenses	106.47	8.28
Loading & Unloading and Handling Expenses	10.70	5.25
Other Mis.Expenses	37.80	20.48
Water & Electricity Exp (Site)	2.58	1.54
<b>Total</b>	<b>2,384.81</b>	<b>1,047.19</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Note No. 22 Change in Inventory**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Opening Stock	366.59	435.41
Less-Closing Stock	701.71	366.59
<b>Total</b>	<b>(335.12)</b>	<b>68.81</b>

**Note No. 23 Employee Benefits Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Salary	346.21	275.47
Staff Welfare Expenses	20.19	2.70
ESI & PF Contribution (Employer)	33.32	8.35
<b>Total</b>	<b>399.71</b>	<b>286.52</b>

**Note No. 24 Finance Cost**

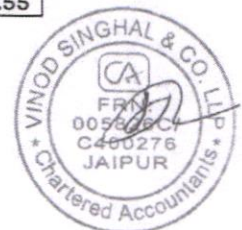
Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
-Interest Others	99.80	55.09
- Bank Charges & Commission	103.02	54.08
- Bank Interest	93.45	89.79
- Loan Processing Charges	7.53	12.08
<b>Total</b>	<b>303.80</b>	<b>211.04</b>

**Note No 25- Depreciation and amortization expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Depreciation on Property, Plant and Equipment	45.08	15.89
<b>Total</b>	<b>45.08</b>	<b>15.89</b>

**Notes No 26- Other Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Audit Fees	1.75	1.75
Advertisement Expenses	0.22	0.87
AMC Charges	0.33	0.16
Balance Written Off	1.41	18.46
Consultancy, Legal & Professional Charges	43.51	28.40
Commission Expenses	3.06	0.44
Conveyance Expenses	50.36	3.66
Demand and Penalty (By Department)	2.88	14.19
Donation/CSR Expinditure	6.56	3.22
Electricity & Water & Fuel Expenses	45.34	3.07
Insurance Expenses	9.12	5.38
Office and Misc. Exp	3.69	1.58
Postage & Courier Expenses	1.52	0.70
Printing, Stationery & Office Expenses	4.42	9.42
Provision for Corporate Social Responsibility (CSR)	-	6.94
Rent Expenses	136.40	21.82
Registration & Subscription Charges	2.67	1.18
Repair & Maintenance Expenses	8.26	5.68
Rates & Taxes and Other Charges	0.44	0.21
Stamp Paper & Franking Charges	18.20	6.93
Telephone & Mobile Expenses	2.27	1.36
Tour & Travelling Expenses	30.30	11.14
<b>Total</b>	<b>372.73</b>	<b>146.55</b>



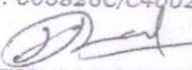


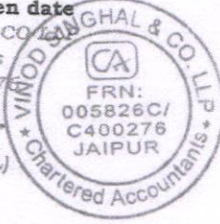
**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
<b>As Auditor</b>		
- Audit Fees	1.75	1.75
<b>Total</b>	<b>1.75</b>	<b>1.75</b>

**As per our report of even date**

For VINOD SINGHAL & CO. LLP  
Chartered Accountants  
FRN : 005826C/C400276

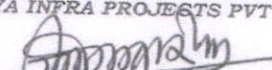
  
(MANISH KHANDELWAL)  
Partner  
Mem. No. 425013

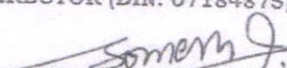


Dated:- 25.08.2022  
Place: JAIPUR  
UDIN:22425013AULBLM7216

**For and on behalf of the Board**

For BHANWARIYA INFRA PROJECTS PVT LTD

  
(JAI NARAYAN BHAWARIYA)  
DIRECTOR (DIN: 07184875)

  
(SOMESH BHAWARIYA)  
DIRECTOR (DIN: 07186981)

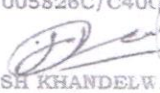
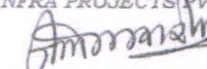
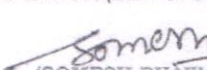




# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED


(CIN : U45202RJ2017PTC059575)

Cash Flow Statement for the Period From 01.04.2021 To 31.03.2022

		(Amt In Lakhs)	
S. No.	Particulars	Details	Amount (Rs.)
A.	<b>Cash flow from operating activities</b>		
a	Net profit after taxation and before Extra ordinary items	323.38	323.38
b	Adjustments for:		
	<u>Add :</u>		
	- Depreciation	45.08	
	- Interest Expense	303.80	
	<u>Less:</u>		
	- Deferred Tax	2.72	346.16
c	Operating profits before working capital changes (a+b)	669.55	669.55
d	Add: Decrease in current assets and increase in current liabilities	1,039.94	
e	Less : Increase in current assets and decrease in current liabilities	1,661.84	(621.90)
f	Cash generated from operations (c+d-e)		47.65
g	Less : Income tax paid		-
h	<b>Net cash from operating activities(f-g)</b>		<b>47.65</b>
B	<b>Cash Flow from Investing Activities</b>		
i	<u>Add :</u>		
	- Proceeds from sale of fixed assets		
j	<u>Less :</u>		
	- Purchase of fixed assets	126.64	
k	<b>Net cash from (or used in) investing activities(i-j)</b>		<b>(126.64)</b>
C	<b>Cash flows from Financing Activities</b>		
l	<u>Add :</u>		
	Loan raised	218.28	
m	<u>Less :</u>		
	Interest Paid	303.80	
n	<b>Net cash from (or used in) financing activities(l-m)</b>		<b>(85.52)</b>
o	<b>Net increase/Decrease in cash and cash equivalent (h+k+n)</b>		<b>(164.51)</b>
p	<u>Add : cash and cash equivalents in the beginning of the year</u>		<b>829.40</b>
	- Cash in hand	26.93	
	- Cash at bank	802.47	
	- Marketable Securities	-	
	<b>Total(o+p)</b>		<b>664.89</b>
q	<b>Less : cash and cash equivalents in the end of the year</b>		
	- Cash in hand	13.84	
	- Cash at bank	651.05	
	- Marketable Securities	-	
			<b>664.89</b>
<b>As per our report of even date</b> For VINOD SINGHAL & CO LLP Chartered Accountants FRN : 005826C/C400276  (MANISH KHANDELWAL) Partner Mem. No. 425013 Dated:- 25.08.2022 UDIN:22425013AULBLM7216 Place: JAIPUR		<b>For and on behalf of the Board</b> For BHANWARIYA INFRA PROJECTS PVT LTD  (JAI NARAYAN BHAWARIYA) DIRECTOR (DIN: 07184875)  (SOMESH BHAWARIYA) DIRECTOR (DIN: 07186981)	





<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAHCB5386N			
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	262180821160923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	9,36,05,500	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	2,35,58,632	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	2,35,58,632	
	Taxes Paid	8	2,89,51,106	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 53,92,470	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>16-Sep-2023 11:10:43</u> from IP address <u>122.180.253.100</u> and verified by <u>JAI NARAYAN BHAWARIYA</u> having PAN <u>ADKPB4215B</u> o n <u>16-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 <b>AAHCB5386N062621808211609233fd098d1b650219c9be58734f57a79f5ac0f76fc</b>			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>				





Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	CIRCLE 1, JPR	Year Ended	31.3.2023
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	16/09/2023	Acknowledgement No.:	262180821160923
Last Year Return Filed On	29/09/2022	Acknowledgement No.:	562971691290922
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071 ,Type: Cash Credit ,IFSC: FDRL0001832		
Tele:	Mob:9414079139		

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

**Income from Business or Profession (Chapter IV D)**

**93605502**

Profit as per Profit and Loss a/c	90186495	
<u>Add:</u>		
Depreciation Debited in P&L A/c	6309097	
Disallowable under section 37 (Transfer from other information)	798041	
Disallowable under section 36 (Transfer from other information)	702	
Total	97294335	
<u>Less:</u>		
Depreciation as per Chart u/s 32	3688833	
	3688833	
		93605502

Profit as per Profit and Loss a/c	0	
-----------------------------------	---	--

**Gross Total Income**

**93605502**

**Total Income**

**93605502**

Round off u/s 288 A

**93605500**

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

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

20593210

Surcharge @10%

2059321

22652531





Health & Education Cess (HEC) @ 4.00%	906101
	23558632
T.D.S./T.C.S	28951106
	-5392474
Refundable (Round off u/s 288B)	5392470

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

Non-Salary(as per Annexure)	28888392
T.C.S.(as per Annexure)	62714
Due Date for filing of Return October 31, 2023	

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

1.Total income as per Section 115BAA/115BAB	93605502
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	93605502
(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
3. Gross Total Income (1-2)	93605502
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	93605502

**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
ATTENDANCE MACHINE	15%	6343	0	0	6343	0	0	6343	951	5392
Biometric Machine	15%	4670	0	0	4670	0	0	4670	701	3969
AC(1)	15%	118662	0	0	118662	0	0	118662	17799	100863
AC(2)	15%	6502	0	0	6502	0	0	6502	975	5527
AC(3)	15%	311352	55422	0	366774	0	0	366774	55016	311758
Inverter	15%	60997	0	0	60997	0	0	60997	9150	51847
Air cooler	15%	39358	3400	0	42758	0	0	42758	6414	36344
Computer and Printers	40%	1080540	545244	304074	1929858	0	0	1929858	711129	1218729
NAS Backup Device	40%	5542	0	0	5542	0	0	5542	2217	3325
Furniture and Fixtures	10%	1736615	26949	0	1763564	0	0	1763564	176356	1587208
Website	25%	614459	0	0	614459	0	0	614459	153615	460844
Concrete Mixer	15%	25709	0	0	25709	0	0	25709	3856	21853
Mahindra Jeep	15%	36660	0	0	36660	0	0	36660	5499	31161
Tata Indigo	15%	54408	0	0	54408	0	0	54408	8161	46247
Fortuner	15%	344269	0	0	344269	0	0	344269	51640	292629
JCB	15%	269198	0	0	269198	0	0	269198	40380	228818
EPABX	15%	1524	0	0	1524	0	0	1524	229	1295
Water Purifier	15%	51182	0	0	51182	0	0	51182	7677	43505
Creta	15%	1039550	0	0	1039550	0	0	1039550	155933	883617
CAMERA	15%	63163	0	60711	123874	0	0	123874	14027	109847





LED TV	15%	163294	0	0	163294	0	0	163294	24494	138800
OFFICE EQUIPMENTS	15%	518139	0	0	518139	0	0	518139	77721	440418
Battery - Exide (UPS)	15%	22844	0	0	22844	0	0	22844	3427	19417
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1351	0	0	1351	0	0	1351	203	1148
UPS	40%	2380	0	0	2380	0	0	2380	952	1428
ERP Software	25%	241090	0	0	241090	0	0	241090	60273	180817
Welding Machine (Model-ARC400)	15%	15872	0	0	15872	0	0	15872	2381	13491
Submersible Pump	15%	841310	0	0	841310	0	0	841310	126197	715113
Motor Cycle	15%	47364	0	0	47364	0	0	47364	7105	40259
Bicycle	15%	3617	0	0	3617	0	0	3617	543	3074
Mahindra Bolero	15%	834771	0	0	834771	0	0	834771	125216	709555
Range Rover	15%	7982644	0	0	7982644	0	0	7982644	1197397	6785247
Mobile Handset	15%	271612	1601695	0	1873307	0	0	1873307	280996	1592311
BIKE	15%	0	25000	0	25000	0	0	25000	3750	21250
CRETA CAR 2022	15%	0	2202466	0	2202466	0	0	2202466	330370	1872096
COUNTING MACHINE	15%	0	24000	0	24000	0	0	24000	3600	20400
FAN	10%	0	2300	0	2300	0	0	2300	230	2070
FAN-TPCODL	10%	0	1229	0	1229	0	0	1229	123	1106
FIRE EXTINGUISHER	15%	0	0	9900	9900	0	0	9900	743	9157
TOOLS, SPARES	15%	0	45335	8805	54140	0	0	54140	7460	46680
Security System	15%	0	0	185756	185756	0	0	185756	13932	171824
<b>Total</b>		<b>16816991</b>	<b>4533040</b>	<b>569246</b>	<b>21919277</b>	<b>0</b>	<b>0</b>	<b>21919277</b>	<b>3688838</b>	<b>18230439</b>

#### Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Bank of Baroda	SANGANER JAIPUR	27950200000643		BARB0JAISAN	Current
2	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071		FDRL0001832	Cash Credit(Primary)
3	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867		FDRL0001832	Current
4	FEDERAL BANK		18320200002048		FDRL0001832	Current
5	FEDERAL BANK		18325600001227		FDRL0001832	Over Draft
6	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	226049003	FDRL0001679	Other
7	FEDERAL BANK	BILASPUR	16665600001244	495049002	FDRL0001666	Other
8	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	302532002	YESB0000024	Cash Credit

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	766231390
2	09AAHCB5386N1ZY	198952891
3	21AAHCB5386N1ZC	412823770
4	30AAHCB5386N1ZD	222329633
5	22AAHCB5386N1ZA	33668270
<b>TOTAL</b>		<b>1634005954</b>



#### Details of T.D.S. on Non-Salary(26 AS Import Date:03 Sep 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	107905	107905
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	59880	59880
3	DAKSHINANCHAL VIDHUT VITRAN NIGAM LTD.	AGRD10267F	2819	2819
4	ENGINEERS INDIA LTD.	DELE00048G	6365004	6365004



A.Y. 2023-2024 PAN :

5	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	1171598	1171598
6	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	239755	239755
7	FA & CAO CON	JBPF00093C	465426	465426
8	J V V N LIMITED - JODHPUR	JDHJ01550D	5479593	5479593
9	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	1183550	1183550
10	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	73971	73971
11	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	3179050	3179050
12	RESIDENT ENGINEER ELECTRIC DIVISION	JPRR02690C	130723	130723
13	THE FEDERAL BANK LTD	CHNT00969D	377423	377423
14	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	960624	960624
15	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	7319199	7319199
16	URBAN IMPROVEMENT TRUST KOTA	JDHU00780D	700041	700041
17	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU00911B	1010009	1010009
18	YES BANK LIMITED	MUMY02084F	61822	61822
	<b>TOTAL</b>		<b>28888392</b>	<b>28888392</b>

### 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	1419747327	1629617897	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :1629617897	28247289
Business	194Q	183878685	as above	as above	201858
Other Sources	194A	4405506			439245
<b>Total</b>		<b>1608031518</b>	<b>1629617897</b>		<b>28888392</b>

**Details of T.C.S.(26 AS Import Date:03 Sep 2023)**

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	HAAD INDUSTRIES PRIVATE LIMITED	LKNH06091B	44683	44683
2	HINDUSTAN AUTO HOUSE PVT LTD	JPRH02148G	18031	18031
	<b>TOTAL</b>		<b>62714</b>	<b>62714</b>

### Details of Taxpayer Information Summary (TIS)

[illegible]



NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
AAHCB5386N Code :GST-007

A.Y. 2023-2024 PAN :

6	Purchase of time deposits	81680076
7	Purchase of immovable property	13400000
8	Purchase of vehicle	1803100

Signature  
(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
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  
262244900160923

Date of e-Filing  
16-Sep-2023

Name	:	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED
PAN/TAN	:	AAHCB5386N
Address	:	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, JAIPUR, ., Rajasthan, 302006
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	:	425013

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







**FORM NO. 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  
**M / s. BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur  
PAN **AAHCB5386N**

was conducted by us VINOD SINGHAL & CO LLP in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 25-Aug-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2022 to ending on 31-MAR-2023  
(b) the audited Balance Sheet as at 31-MAR-2023; 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:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : JAIPUR  
Date : 07/09/2023  
UDIN : 23425013BGWBJA7468

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



**MAMISH KHANDELWAL**  
PARTNER  
Membership No: 425013





**FORM NO. 3CD**

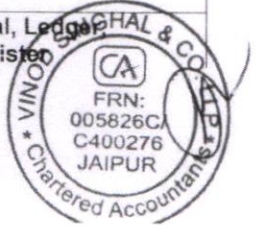
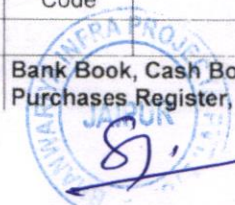
[See rule 6G(2)]

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

01	Name of the assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
02	Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur			
03	Permanent Account Number (PAN)	AAHCB5386N			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAHCB5386N1ZO	
	Goods and service tax	UTTAR PRADESH		09AAHCB5386N1ZY	
	Goods and service tax	MADHYA PRADESH		23AAHCB5386N1Z8	
	Goods and service tax	CHATTISHGARH		22AAHCB5386N1ZA	
	Goods and service tax	ODISHA		21AAHCB5386N1ZC	
	Goods and service tax	CHANDIGARH		04AAHCB5386N1Z8	
	Goods and service tax	GOA		30AAHCB5386N1ZD	
05	Status	Company			
06	Previous year	from 01-Apr-2022 to 31-MAR-2023			
07	Assessment year	2023-24			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

**Part B**

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
			NA	
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
		Name of Partner/Member	Date of change	Type of change
			Old profit sharing ratio	New profit Sharing Ratio
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
		Sector	Sub Sector	Code
		CONSTRUCTION	Other construction activity n.e.c.	06010
	b)	If there is any change in the nature of business or profession, the particulars of such change.	No	
		Business	Sector	Sub Sector
			Code	Remarks if any:
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	



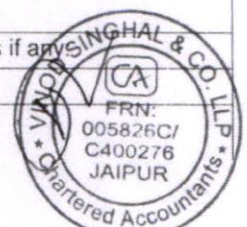


b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, -, -, RAJASTHAN, 302006, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No	
	Section	Amount	Remarks if any:
13	a) Method of accounting employed in the previous year	Mercantile system (Mercantile System)	
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No	
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No	
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements	
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD	
	ICDS VII - Governments Grants	NA	
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.	
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods :- Cost or NRV Whichever is lower	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No	
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition
			Amount at which capital assets converted into stock
			Remarks if any:
16	Amounts not credited to the profit and loss account, being, -		
	a) the items falling within the scope of section 28;	Nil	
	Description	Amount	Remarks if any:





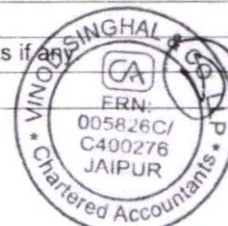
b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;							Nil					
	Description		Amount		Remarks if any:		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





Name of Fund	Amount	Actual Date	Due Date	The actual amount paid	Delay days	Disallowable amount
EMPLOYEES STATE INSURANCE	38087	14/05/2022	15/05/2022	38087		
EMPLOYEES STATE INSURANCE	80	20/10/2022	15/05/2022	80	158	80
EMPLOYEES STATE INSURANCE	40671	14/06/2022	15/06/2022	40671		
EMPLOYEES STATE INSURANCE	87	20/10/2022	15/06/2022	87	127	87
EMPLOYEES STATE INSURANCE	57499	15/07/2022	15/07/2022	57499		
EMPLOYEES STATE INSURANCE	147	14/07/2022	15/07/2022	147		
EMPLOYEES STATE INSURANCE	78	20/10/2022	15/07/2022	78	97	78
EMPLOYEES STATE INSURANCE	64820	14/08/2022	14/08/2022	64820		
EMPLOYEES STATE INSURANCE	67	20/10/2022	15/08/2022	67	66	67
EMPLOYEES STATE INSURANCE	80794	14/09/2022	15/09/2022	80794		
EMPLOYEES STATE INSURANCE	2255	13/09/2022	15/09/2022	2255		
EMPLOYEES STATE INSURANCE	4199	12/10/2022	15/10/2022	4199		
EMPLOYEES STATE INSURANCE	74595	13/10/2022	15/10/2022	74595		
EMPLOYEES STATE INSURANCE	85085	15/11/2022	15/11/2022	85085		
EMPLOYEES STATE INSURANCE	77614	15/12/2022	15/12/2022	77614		
EMPLOYEES STATE INSURANCE	79877	11/01/2023	15/01/2023	79877		
EMPLOYEES STATE INSURANCE	91097	11/02/2023	15/02/2023	91097		
EMPLOYEES STATE INSURANCE	83156	14/03/2023	15/03/2023	83156		
EMPLOYEES STATE INSURANCE	95521	13/04/2023	15/04/2023	95521		
EMPLOYEES STATE INSURANCE	2283	14/04/2023	15/04/2023	2283		
EMPLOYEES STATE INSURANCE	390	19/04/2023	15/04/2023	390	4	390
PROVIDENT FUND	689629	14/05/2022	15/05/2022	689629		
PROVIDENT FUND	758842	14/06/2022	15/06/2022	758842		
PROVIDENT FUND	994753	15/07/2022	15/07/2022	994753		
PROVIDENT FUND	1117812	14/08/2022	14/08/2022	1117812		
PROVIDENT FUND	1382904	13/09/2022	15/09/2022	1382904		
PROVIDENT FUND	1357464	11/10/2022	15/10/2022	1357464		
PROVIDENT FUND	1337912	15/11/2022	15/11/2022	1337912		
PROVIDENT FUND	1374708	15/12/2022	15/12/2022	1374708		
PROVIDENT FUND	1451187	12/01/2023	15/01/2023	1451187		
PROVIDENT FUND	1351988	11/02/2023	15/02/2023	1351988		
PROVIDENT FUND	1259895	14/03/2023	15/03/2023	1259895		
PROVIDENT FUND	1441993	13/04/2023	15/04/2023	1441993		

- 21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc
- |   |  |               |                 |
|---|--|---------------|-----------------|
| 1 | expenditure of capital nature;   | Nil           |                 |
|   | Particulars  | Amount in Rs. | Remarks if any: |
|   |  |               |                 |
| 2 | expenditure of personal nature;  | Nil           |                 |
|   | Particulars  | Amount in Rs. | Remarks if any: |
|   |  |               |                 |
| 3 | expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; | Nil           |                 |





Particulars		Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
Particulars		Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
Particulars		Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
Particulars		Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
Particulars		Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
Particulars		Amount in Rs.	Remarks if any:

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

i as payment to non-resident referred to in sub-clause (i)

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

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

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

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

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

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

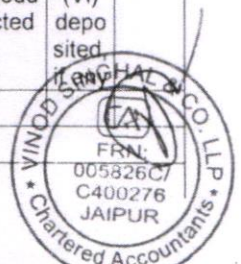
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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

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

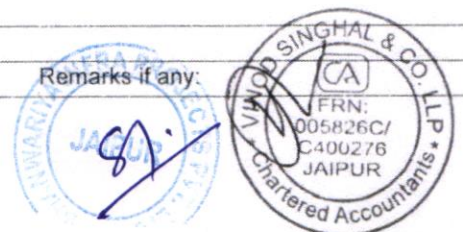
iii as payment referred to in sub-clause (ib)

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



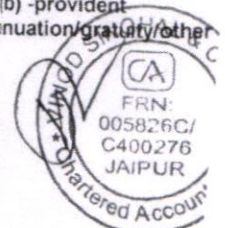


Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil																
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof, NA																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A): Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7); Nil																
f) any sum paid by the assessee as an employer not allowable under section 40A(9); Nil																
g) particulars of any liability of a contingent nature; Nil																
Nature of Liability	Amount	Remarks if any:														



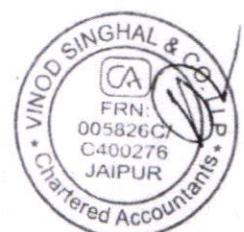


h)		amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil		
		Particulars	Amount	Remarks if any:			
i)		amount inadmissible under the proviso to section 36(1)(iii).			Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil			
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Prem Devi	Directors wife		1057367	Interest		
	Jai Narayan Bhawariya	Director		4308598	Interest		
	Jai Narayan Bhawariya	Director		6300000	Remuneration		
	Jai Narayan Bhawariya	Director		960000	Rent		
	Somesh Bhanwariya	Director		3416992	Interest		
	Somesh Bhanwariya	Director		4410000	Remuneration		
	Kritesh Bhanwariya	Director		2431559	Interest		
	Kritesh Bhanwariya	Director		3780000	Remuneration		
	Rameshwar Prasad Chaudhary	Director brother		2274110	Interst		
	Deepika Bhanwariya	Directors Daughter		127043	Interst		
	Sadhna Bhawariya	Directors Daughter		257526	Interst		
	Bhawariya Enterprises	Director brothers Proprietorship Firm		256516	Interest		
	Bhawariya Electricals	Director brothers Proprietorship Firm		713610	Interest		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil			
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil			
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year;			Nil			
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;			Nil			
	Nature of Liability		Amount	Remarks if any:		Section	
	B was incurred in the previous year and was						
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						
	Nature of Liability		Amount	Remarks if any:		Section	
	ESI Payable		521593	deposit date being 13-04-2023 amounting to rupees 47084 and 1394909		Sec 43B(b) - provident /superannuation/gratuity/other fund	
	PF Payable		3003767	deposit date being 13-04-2023, 14-04-2023 and 19-04-2023 amounting to rupees being 95521, 2283 and 390 respectively.		Sec 43B(b) - provident /superannuation/gratuity/other fund	



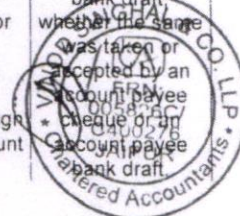


	GST- Goa	373520	being amount paid through cash ledger on 20-04-2023 for the amount being 463612	Sec 43B(a) -tax , duty,cess,fee etc					
	GST- Odisha	9550552	being amount paid through cash ledger on 10-05-2023 for the amount being 12137161	Sec 43B(a) -tax , duty,cess,fee etc					
	GST- RCM Rajasthan	14550	being amount paid through cash ledger on 20-04-2023 for the amount being 28950	Sec 43B(a) -tax , duty,cess,fee etc					
	TDS PAYABLE	605845	PAID	Sec 43B (e )- interest on loan from scheduled bank					
	b) not paid on or before the aforesaid date.	Nil							
	Nature of Liability	Amount	Remarks if any:	Section					
ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No					
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No					
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA					
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:				
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.			No					
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.			No					
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			NA				
	Nature of Income		Amount		Remarks if any:				
29	B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			NA				
	Nature of Income		Amount		Remarks if any:				
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]			No					





	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? <b>NA</b>																
	Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE		Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:				
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B <b>NA</b>																
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022) <b>No</b>																
	Nature of the impermissible avoidance arrangement				Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement				Remarks if any:								
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year																
	Name of the lender or depositor	Address of the lender or depositor		Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.								





Bhawariya electricals	jaipur		900000	No	6261500	Electronic clearing system	
Bhawariya Enterprises	jaipur		486501	Yes	2821001	Electronic clearing system	
Deepika Bhanwariya	jaipur		1650000	No	1723000	Electronic clearing system	
Jai Narayan Bhanwariya	jaipur		19035159	No	40704980	Electronic clearing system	
Kritesh Bhanwariya	jaipur		9278000	No	26430300	Electronic clearing system	
Lalit	jaipur		2000000	Yes	2000000	Electronic clearing system	
Prem Devi	jaipur		1000000	No	9811390	Electronic clearing system	
Rameshwar Choudhary	jaipur		37715000	No	29995000	Electronic clearing system	
Rashmi Kunwar Ashiya	jaipur		150000	Yes	150000	Electronic clearing system	
Rishabh Bhawariya	jaipur		4187000	Yes	4142000	Electronic clearing system	
Sadhana bhanwariya	jaipur		1363000	No	2928490	Electronic clearing system	
Somesh Bhanwariya	jaipur		11648000	No	32074936	Electronic clearing system	

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

Nil

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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

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

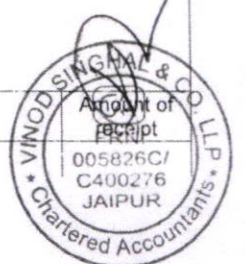
Nil

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

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

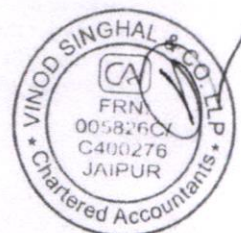
Nil

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



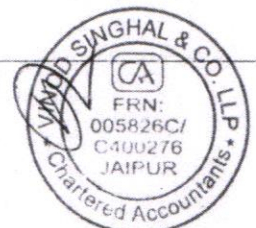


b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
		Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
		Jai Narayan Bhanwariya	JAIPUR		6233000	40704980	Electronic clearing system		
		Bhanwariya Enterprises	JAIPUR		3178501	2821001	Electronic clearing system		
		Deepika Bhawariya	JAIPUR		105000	1723000	Electronic clearing system		
		Kirtesh bhawariya	JAIPUR		1965000	26430300	Electronic clearing system		
		Rameshwar Choudhary	JAIPUR		28970000	29995000	Electronic clearing system		
		Sadhna Bhawariya	JAIPUR		632510	2928490	Electronic clearing system		
		Somesh Bhawariya	JAIPUR		4265586	32074936	Electronic clearing system		
		BHAWARIYA ELECTRICLAS	JAIPUR		745000	6261500	Electronic clearing system		
		Rishabh Bhawariya	JAIPUR		4187000	4142000	Electronic clearing system		
		Lalit	JAIPUR		2000000	2000000	Electronic clearing system		
		Rashmi Kunwar Ashiya	JAIPUR		150000	150000	Electronic clearing system		
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		



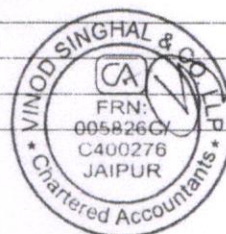


	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil			
	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil			
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
							Amount	Order U/S and date
	b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No			
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.				No			
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No			



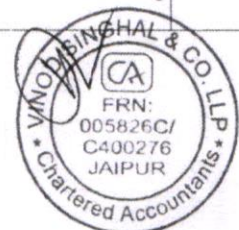


e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						No			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil			
Section		Amount				Remarks if any:				
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes			
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	JPRB0551 2D	194A	Interest other than Interest on securities	17811377	17687216	17687216	1768724	0	0	0
	JPRB0551 2D	194C	Payments to contractors	271103999	262746186	262746186	3576762	0	0	0
	JPRB0551 2D	194H	Commission or brokerage	406000	406000	406000	20300	0	0	0
	JPRB0551 2D	194-I	Rent	7142794	1880000	1880000	188000	0	0	0
	JPRB0551 2D	192	Salary	57511171	22999754	22999754	4868332	0	0	0
	JPRB0551 2D	194J	Fees for professional or technical services	5314505	5080867	5080867	499759	0	0	0
	JPRB0551 2D	194Q	TDS on Purchase of Goods	1087396020	745153921	745153921	873385	0	0	0
	JPRB0551 2D	194-IA	Payment on transfer of certain immovable property other than agricultural land	6700000	6700000	6700000	67000			
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						Yes			
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	JPRB05512D	26Q	31-Jul-2022	29-Jul-2022	Yes					
	JPRB05512D	24Q	31-Jul-2022	29-Jul-2022	Yes					
	JPRB05512D	26Q	30-Nov-2022	26-Nov-2022	Yes					
	JPRB05512D	24Q	30-Nov-2022	28-Nov-2022	Yes					
	JPRB05512D	26Q	31-Jan-2023	31-Jan-2023	Yes					
	JPRB05512D	24Q	31-Jan-2023	31-Jan-2023	Yes					
	JPRB05512D	26Q	31-May-2023	31-May-2023	Yes					





JPRB05512D	24Q	31-May-2023	31-May-2023	Yes						
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: <b>Yes</b>										
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:						
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	NA									
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A Raw Materials :									
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
	Due to nature of business of assessee does not maintained the stock record on day to day basis hence stock value has been taken on the basis of certified by the management.									
	B Finished products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
	C By products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2					NA				
	Amount Received(in Rs)	Date of receipt			Remarks if any:					
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.					No				
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.					No				
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor					No				
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
	Particulars	Previous Year		%	Preceding previous Year		%			
	Total turnover of the assessee		1625190726			841494824				
	Gross profit/turnover	278425797	1625190726	17.13	152900486	841494824	18.17			
	Net profit/turnover	90186495	1625190726	5.55	43819821	841494824	5.21			
	Stock-in-trade/turnover	175525400	1625190726	10.80	70171168	841494824	8.34			
	Material consumed/finished goods produced				0	0	0			





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

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B						NA
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286						NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)						Yes
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		
		1470372129	93962929	448976	1325686094	1420097999	50274130	

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



(MANISH KHANDELWAL)  
PARTNER  
Membership No: 425013

Place :JAIPUR  
Date : 07/09/2023  
UDIN : 23425013BGWBJA7468





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAD (or assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
AC(1)	15%	1,18,662	0	0	1,18,662	0	0	0	0	0	17,799	1,00,863	0
AC(2)	15%	6,502	0	0	6,502	0	0	0	0	0	975	5,527	0
AC(3)	15%	3,11,352	0	0	3,11,352	55,422	0	0	0	0	55,016	3,11,758	0
ATTENDANCE MACHINE	15%	6,343	0	0	6,343	0	0	0	0	0	951	5,392	0
Biometric Machine	15%	4,670	0	0	4,670	0	0	0	0	0	701	3,969	0
Concrete Mixer	15%	25,709	0	0	25,709	0	0	0	0	0	3,856	21,853	0
Inverter	15%	60,997	0	0	60,997	0	0	0	0	0	9,150	51,847	0
Submersible Pump	15%	39,358	0	0	39,358	0	0	0	0	0	5,904	33,454	0
Mahindra Jeep	15%	36,660	0	0	36,660	0	0	0	0	0	5,499	31,161	0
Tata Indigo	15%	54,408	0	0	54,408	0	0	0	0	0	8,161	46,247	0
Fortuner	15%	3,44,269	0	0	3,44,269	0	0	0	0	0	51,640	2,92,629	0
JCB	15%	2,69,198	0	0	2,69,198	0	0	0	0	0	40,380	2,28,818	0
EPABX	15%	1,524	0	0	1,524	0	0	0	0	0	229	1,295	0
Water Purifier	15%	51,182	0	0	51,182	0	0	0	0	0	7,677	43,505	0
Computer and Printers	40%	10,80,540	0	0	10,80,540	8,49,316	0	0	0	0	7,11,128	12,18,728	0
NAS Backup Device	40%	5,542	0	0	5,542	0	0	0	0	0	2,217	3,325	0
Furniture and Fixtures	10%	17,36,615	0	0	17,36,615	26,949	0	0	0	0	1,76,356	15,87,208	0
Website	25%	6,14,459	0	0	6,14,459	0	0	0	0	0	1,53,615	4,60,844	0
Creta	15%	10,39,550	0	0	10,39,550	0	0	0	0	0	1,55,933	8,83,617	0





CAMERA	15%	63,163	0	0	63,163	60,711	0	0	0	0	14,027	1,09,847	0
LED TV	15%	1,63,294	0	0	1,63,294	0	0	0	0	0	24,494	1,38,800	0
OFFICE EQUIPMENTS	15%	5,18,139	0	0	5,18,139	0	0	0	0	0	77,721	4,40,418	0
Battery - Exide (UPS)	15%	22,844	0	0	22,844	0	0	0	0	0	3,427	19,417	0
ERP Software	25%	2,41,090	0	0	2,41,090	0	0	0	0	0	60,273	1,80,817	0
Welding Machine (Model-ARC400)	15%	15,872	0	0	15,872	0	0	0	0	0	2,381	13,491	0
Motor Cycle	15%	47,364	0	0	47,364	0	0	0	0	0	7,105	40,259	0
Bicycle	15%	3,617	0	0	3,617	0	0	0	0	0	543	3,074	0
Mahindra Bolero	15%	8,34,771	0	0	8,34,771	0	0	0	0	0	1,25,216	7,09,555	0
mobile	15%	8,41,310	0	0	8,41,310	15,99,153	0	0	0	0	3,66,069	20,74,394	0
Range Rover	15%	79,82,644	0	0	79,82,644	0	0	0	0	0	11,97,397	67,85,247	0
Security System	15%	2,71,612	0	0	2,71,612	1,85,756	0	0	0	0	54,674	4,02,694	0
AIR COOLER	15%	0	0	0	0	3,400	0	0	0	0	510	2,890	0
BIKE	15%	0	0	0	0	25,000	0	0	0	0	3,750	21,250	0
CRETA CAR 2022	15%	0	0	0	0	22,02,466	0	0	0	0	3,30,370	18,72,096	0
COUNTING MACHINE	15%	0	0	0	0	24,000	0	0	0	0	3,600	20,400	0
FAN	10%	0	0	0	0	2,300	0	0	0	0	230	2,070	0
FAN-TPCODL	10%	0	0	0	0	1,229	0	0	0	0	123	1,106	0
FIRE EXTINGUISHER	15%	0	0	0	0	9,900	0	0	0	0	743	9,157	0
TOOLS, SPARES	15%	0	0	0	0	54,140	0	0	0	0	7,460	46,680	0
TELEPHONE INSTRUMENTS	15%	0	0	0	0	2,542	0	0	0	0	381	2,161	0
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1,351	0	0	1,351	0	0	0	0	0	203	1,148	0
UPS	40%	2,380	0	0	2,380	0	0	0	0	0	952	1,428	0
<b>Total</b>		<b>1,68,16,991</b>	<b>0</b>	<b>0</b>	<b>1,68,16,991</b>	<b>51,02,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,88,836</b>	<b>1,82,30,439</b>	<b>0</b>

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% AC(3)









Block 15% mobile

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	mobile	15,99,153	0	15,99,153	23/07/2022	23/07/2022
	<b>Total</b>	<b>15,99,153</b>	<b>0</b>	<b>15,99,153</b>		

Block 15% Security System

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Security System	0	76,400	76,400	09/03/2023	09/03/2023
2	SECURITY SYSTEM	0	1,09,356	1,09,356	23/03/2023	23/03/2023
	<b>Total</b>	<b>0</b>	<b>1,85,756</b>	<b>1,85,756</b>		

Block 15% AIR COOLER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	AIR COOLER	3,400	0	3,400	30/04/2022	30/04/2022
	<b>Total</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>		

Block 15% BIKE

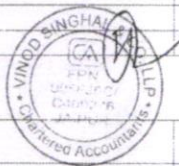
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	BIKE	25,000	0	25,000	30/04/2022	30/04/2022
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>		

Block 15% CRETA CAR 2022

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CRETA	51,488	0	51,488	21/07/2022	21/07/2022
2	CRETA	22,182	0	22,182	22/07/2022	22/07/2022
3	CRETA CAR 2022	21,28,796	0	21,28,796	20/07/2022	20/07/2022
	<b>Total</b>	<b>22,02,466</b>	<b>0</b>	<b>22,02,466</b>		

Block 15% COUNTING MACHINE

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	COUNTING MACHINE	24,000	0	24,000	09/06/2022	09/06/2022





Total	24,000	0	24,000		
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Block 10% FAN

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN	2,300	0	2,300	31/08/2022	31/08/2022
	Total	2,300	0	2,300		

Block 10% FAN-TPCODL

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN-TPCODL	1,229	0	1,229	01/07/2022	01/07/2022
	Total	1,229	0	1,229		

Block 15% FIRE EXTINGUISHER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FIRE EXTINGUISHER	0	9,900	9,900	13/10/2022	13/10/2022
	Total	0	9,900	9,900		

Block 15% TOOLS, SPARES

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TOOLS	36,265	0	36,265	02/07/2022	02/07/2022
2	TOOLS, SPARES	2,549	0	2,549	28/05/2022	28/05/2022
3	TOOLS, SPARES	1,360	0	1,360	18/06/2022	18/06/2022
4	TOOLS, SPARES	5,161	0	5,161	01/08/2022	01/08/2022
5	TOOLS, SPARES	0	6,051	6,051	30/11/2022	30/11/2022
6	TOOLS, SPARES	0	2,754	2,754	09/12/2022	09/12/2022
	Total	45,335	8,805	54,140		

Block 15% TELEPHONE INSTRUMENTS

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TELEPHONE INSTRUMENTS	2,542	0	2,542	09/09/2022	09/09/2022
	Total	2,542	0	2,542		







**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
Bhanwariya Infra Projects Private Limited,  
Jaipur

**Report on the Audit of the Financial Statements**

We have audited the accompanying Financial Statements of BHANWARIYA INFRA PROJECTS PRIVATE LIMITED which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the statement of Profit and Loss, and statement of cash flows for the year then ended and a summary of the 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 Companies Act, 2013 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 March 31, 2023, its Profit, and statement of 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.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information.

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 in the 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.

207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur-302001 Rajasthan

Tel.: +91-141-4009291, 2389290, 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from  
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

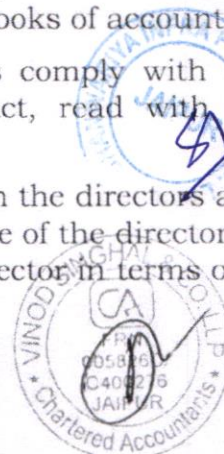
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure-A**", a statement on the matters specified in the paragraph 3 and 4 of the order.

As required by section 143(3) of the Act, we report that:

- We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of accounts as required by Law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit & Loss, and statement of cash flows dealt with by this report are in agreement with the books of account.
- 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) Rule, 2014.
- On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.





## **Responsibilities of Management and Those Charged with Governance for the 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, (changes in equity) 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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 scepticism 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.



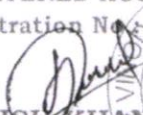


- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, and the operating effectiveness of such controls, refer our separate report in **Annexure-B**
- g) With respect to the other matters to be included in the Auditor's Report in accordance with 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 derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
- a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year by the company for the FY 2022-23

For VINOD SINGHAL & CO. LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/C40027

  
**MANISH KHANDELWAL**  
Partner  
Membership No.: 425013  
UDIN:- 23425013BGWBJA7468  
Place:-Jaipur, 25<sup>th</sup> August 2023





**"ANNEXURE-B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED.**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the Internal Financial Controls over financial reporting of Bhanwariya Infra Projects Private Limited as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

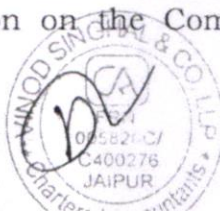
The Company's management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





### Meaning of Internal Financial Controls over Financial Reporting

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

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

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

We have framed our opinion on the basis of the management representation letter received by the Company's management. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the institute of Chartered Accountants of India.

For VINOD SINGHAL & CO LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/C400276

MANISH KHANDLWAL  
Partner  
Membership No.: 425013  
Date: 25-08-2023  
Place: Jaipur  
UDIN: 23425013BGWBJA7468





**"ANNEXURE-A" TO THE INDEPENDENT AUDITORS' REPORT**

**ANNEXURE-A REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH-2023**

- |      |  |  |   |
|------|--|--|---|
| (i)  | (a)  | <p>A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment.</p> <p>B. Whether the company is maintaining proper records showing full particulars of Intangible Assets.</p>   | <p><b>YES, The Company has Maintained Proper Records Showing Full Particulars, Including Quantitative Details and Situation of Property, Plant And Equipment in Computerized System.</b></p> <p><b>YES, The Company Is Maintaining Proper Records Showing Full Particulars Of Intangible Assets in Computerized System.</b></p> |
| (    | (b)  | <p>Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts;</p>   | <p><b>Yes, As Per The Management Has Physically Verified The Property, Plant And Equipment At Reasonable Intervals And No Discrepancies Were Observed.</b></p>  |
| (c)  | <p>Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.</p>   | <p><b>YES.</b></p>   |   |
| (d)  | <p>Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer.<br/>specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;</p>                | <p><b>There is no Revaluation of Property, Plant And Equipment Or Intangible Assets Or Both During The Year.</b></p>   |   |
| (e)  | <p>Whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements.</p>  | <p><b>There Is No Such Case During The Current Financial Year 2022-23.</b></p>   |   |
| (ii) | (a)  | <p>Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.</p> | <p><b>YES, As Per Explanation and Representation Given By Management, Physical Verification Of Inventory Is Conducted At Reasonable Interval On Site.</b></p>   |
| (b)  | <p>Whether during any point of time of the year, 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; whether 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, if not, give details;</p> | <p><b>Yes, 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</b></p>  |   |





- (iii) (a) Whether during the year the company has made investments in, 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, if so,- **YES**

Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-

- (b) A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; **N.A.**

- B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.

**Particulars Balance**  
**As On 31.03.2023**

1. Loan to Pratap Saran  
Rs.-5,00,000.00/-
2. Dhvij International-  
Loan Given Rs.  
15,00,000.00  
Repayment received  
Rs. 10,00,00.00  
Outstanding Balance  
Rs. 5,00,000.00

- (b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest; **No**

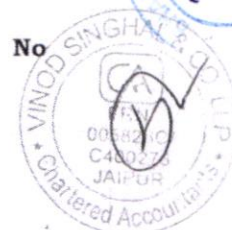
- (c) In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular; **Yes**

- (d) If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest; **No Overdue**

- (e) Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans] **No**

- (f) Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the

**No**





(iv) In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.

**In Respect Of Loans Granted, Provisions Of Sec.185 Complied But in case of 186(7) interest not charged on such loans.**

(v) In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.

**The company taken a deposit which repaid within three month from the loan taken.**

(vi) Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;

**Not Applicable**

(vii) (a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;

**As per information & explanation given to us there is no statutory due outstanding as at last date of financial year which pertains to last six months.**

(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);

(viii) Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;

**Not Applicable**

((ix) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-

**According to the information and explanation given to us and based on our examination of records of the company, there are no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.**

Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)

(x) (a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;

**Not Applicable**

(b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;





- (xi) (a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated; **As per the management representation, there is no such case as on the date of balance sheet.**
- (b) whether any 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; **No Such Case Found In The Company**
- (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company; **Whistle Blower Mechanism Not Applicable In This Company**
- (xii) (a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;
- (b) Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability; **Not Applicable**
- (c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof
- (i) Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013. **According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, Transactions With The Related Parties Are In Compliance With Sections 177 And 188 Of The Act Where Applicable And Details Of Such Transaction In The Financial Statements Have Been Disclosed As Required By The Applicable Accounting Standards.**
- (xiv) (a) Whether the company has an internal audit system commensurate with the size and nature of its business;
- (b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor; **Not Applicable**
- (xv) Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with. **According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, The Company Has Not Entered Into Non-Cash Transactions With Directors Or Persons Connected With Him, Hence This Para Is Not Applicable.**
- (xv) (a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained; **The Company Is Not Required To Be Registered Under Section 45-IA Of The Reserve Bank Of India Act 1934.**





(b) Whether the company has 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;

**Company Has Not Conducted Any Non-Banking Financial Or Housing Finance Activities Without A Valid Certificate Of Registration (CoR).**

(c) Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;

**The Company Is Not A Core Investment Company (CIC)**

(d) Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.

**Not Applicable**

(xvii) Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;

**Company Has Not Incurred Cash Losses In The Financial Year And In The Immediately Preceding Financial Year**

(xvii) Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

**There Has Not Been Any Resignation Of The Statutory Auditors During The Year**

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;

**In Our Knowledge There Are No Material Uncertainty Exists As On The Date Of The Audit Report About Company Ability To Meet Its Liability.**

(xx) (a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

**Not Applicable**

(b) Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

**N.A.**

(xxi) Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

**There Are No Any Qualifications Or Adverse Remarks By The Respective Auditors In The Companies (Auditor's Report) Order (Caro) Reports Of The Companies Included In The Consolidated Financial Statements**

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No. 005826C/C400276

MANISH KHADGSE

Partner

Membership No.: 425013

Place: Jaipur

Dated: 25-08-2023

UDIN: 23425013BGWBJA7468





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN : U45202RJ2017PTC059575)

Balance Sheet as at 31st March, 2023

Particulars	Note No	31-Mar-23	31-Mar-22
		Rs. In Lakhs	Rs. In Lakhs
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	3	493.00	493.00
(b) Reserves and Surplus	4	1,930.80	1,257.93
(c) Money received against share warrants			
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	1,426.95	1,096.22
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	6	1,197.55	827.80
(b) Trade Payables			
- Total outstanding dues of micro enterprises and small enterprises			
- Total outstanding dues of creditors other than micro enterprises and small enterprises	7	1,832.70	631.88
(c) Other current liabilities	8	819.07	882.62
(d) Short-term Provisions			
<b>Total</b>		<b>7,700.07</b>	<b>5,189.46</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	117.92	128.39
(ii) Intangible assets		9.60	11.21
(iii) Capital Work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	10	73.22	0.32
(c) Deferred Tax assets (Net)	11	13.79	7.19
(d) Long-term loans and advances		-	-
(e) Other non-current assets	12	35.40	35.32
(2) Current assets			
(a) Current Investments			
(b) Inventories	13	1,755.25	701.71
(c) Trade Receivables	14	1,866.07	1,294.05
(d) Cash and Cash equivalents	15	1,389.34	664.89
(e) Short-term Loans & Advances	16	10.11	5.00
(f) Other Current Assets	17	2,429.36	2,341.39
<b>Total</b>		<b>7,700.07</b>	<b>5,189.46</b>
Notes to Accounts & Summary of Significant Accounting	1 & 2	0.00	0.00

The accompanying notes are the integral part of the financial statements

As per our report of even date

For VINOD SINGHAL & CO. LLP

Chartered Accountants

FRN : 005826/C/200276

(MANISH KHANDEWAR)

Partner

Mem. No. 425013

Dated:- 25-08-2023

Place: JAIPUR

UDIN:23425013BGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT LTD

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07081870)

Director

Bhanwariya Infra Projects Pvt. Ltd.

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07081871)

Director



# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Profit and Loss statement for the period ended 31st March, 2023

	Particulars	Note No	31-Mar-23	31-Mar-22
			Rs. In Lakhs	Rs. In Lakhs
I.	Revenue from operations	18	16,370.33	8,414.95
II.	Other Income	19	44.27	30.51
III.	Total Income (I + II)		16,414.60	8,445.46
IV.	<u>Expenses:</u>			
	Cost of Materials Consumed	20	14,639.61	7,221.06
	Changes in Inventories	21	(1,053.54)	(335.12)
	Employee Benefits Expenses	22	777.38	399.71
	Finance Costs	23	333.99	303.80
	Depreciation and Amortization Expenses	24	63.09	45.08
	Other Expenses	25	752.20	372.73
	Total Expenses (IV)		15,512.74	8,007.26
V.	Profit before exceptional and extraordinary items and tax (III - IV)		901.86	438.20
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		901.86	438.20
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		901.86	438.20
X.	Tax expense:			
	(1) Current tax		235.59	117.53
	(2) Deferred tax		(6.60)	(2.72)
XI.	Profit/(Loss) from the period from continuing operations (VII - VIII)		672.87	323.38
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		672.87	323.38
XVI.	Earnings per equity share:			
	(1) Basic		13.65	6.56
	(2) Diluted		13.65	6.56

Notes to Accounts & Summary of significant accounting policies

1 & 2

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

As per our report of even date

For VINOD SINGHAL & CO LLP

Chartered Accountants

FRN : 005826/CA/00276

FRN : 005826/CA/00276

(MANISH KHANDER)

Partner

Mem. No. 425013

Chartered Accountants

JAIPUR

Dated:- 25-08-2023

Place: JAIPUR

UDIN:23425013EGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT LTD

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHANWARIYA)

DIRECTOR (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHANWARIYA)

DIRECTOR (DIN: 07184875)

Director





# **BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

**(CIN :U45202RJ2017PTC059575)**

## **Notes to financial statements for the year ended 31<sup>st</sup> March 2023**

### **1. Corporate Information**

Bhanwariya Infra Projects Private Limited is a private limited company which was incorporated on November 23, 2017 under the provision of the Companies Act, 2013 vide Registration No. U45202RJ2017PTC059575 issued by the Registrar of Companies, Rajasthan. The company is mainly engaged in providing construction, erection, commissioning services to various government departments and private clients.

### **2. Significant Accounting Policies:**

#### **2.1 Basis of preparation**

The standalone financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2021 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable there after. The standalone financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

As the year – end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures reported in this statement.

#### **2.2 Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.

As per opinion of the management, all the current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities have been provided in the books of accounts.





### **2.3 Presentation and disclosure of financial statements (AS-1)**

There is no change in significant accounting policies adopted by the Company. Other disclosures which are necessary to be separately disclose are disclosed below in relevant reference paragraphs.

### **2.4 Valuation of Inventories (AS-2)**

#### Raw-material

Inventories of Raw-material, Components, Stores and Spare and consumables are valued at cost.

#### Work-in-progress

Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

#### Finished Goods

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

### **2.5 Cash Flow Statements (AS-3) & Sec.2 (85) of Companies Act, 2013**

AS-3 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company). However as per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of Small Company as per Sec.2 (85) of the Companies Act, 2013.

#### Cash and Cash Equivalents-

Cash and Cash equivalents comprise cash and cash on deposits with bank and corporations. The company considers all highly liquid investments with the remaining maturity at the date of purchase of 3 months or less and that are readily convertible to know amount of cash to be cash equivalents.

#### Statement of cash flows

Cash flows are reported using the indirect method, where by profit/ loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. Cash flow for the year are classified by operating, investing and financial activities.

### **2.6 Contingencies and Event Occurring after the Balance Sheet date (AS-4)**

Where events occurring after the balance sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance sheet date of material size of nature are only disclosed.





## **2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)**

There is no extraordinary item or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy, hence this AS is not applicable on the Company.

## **2.8 Construction Contracts (AS-7)**

Since the Company is engaged in Construction Activities, this AS is applicable on the Company.

## **2.9 Revenue Recognition (AS-9)**

### **Sale of Goods**

Revenue from sale of goods is recognized when significant risk and reward of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognized net of discount and other taxes as the same is recovered from customers and passed on to the government.

### **Interest**

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

### **Other Income**

Other items of income and expenditure are recognized on accrual basis and as a going concern the accounting policies are consistent with the generally accepted accounting policies.

## **2.10 Property, Plant and Equipment (AS-10)**

### **Tangible Assets**

The tangible items of property, plant and equipment are carried at cost less accumulated depreciation, using the cost model as prescribed under accounting Standards AS-10 "Property, Plant & Equipment". Cost of an item of Property, plant and equipment comprises of the purchase price, including import duties, if any, non-refundable purchase taxes, after deducting trade discounts and rebated, and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

### **Intangible Assets**

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.





### Depreciation and Amortisation:

The company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Written Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.

Intangible assets are amortised as per the Written Down Value (WDV) method over the estimated useful life as specified in Schedule II of the Companies Act 2013. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

### **2.11 Effects of changes in the Foreign Exchange Rates (AS-11)**

This AS is not applicable on the Company as the Company is not having any Foreign currency exposure.

### **2.12 Government Grants (AS-12)**

This AS is not applicable on the Company as there is no grant received during the period under audit.

### **2.13 Investments (AS-13)**

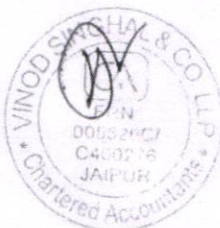
Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term (Non-Current) investments and non-current investment valued at cost price.

### **2.14 Employee Benefits (AS-15)**

#### Short-term employee benefits

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognized as expenses in the period in which the employee renders the related service.

#### Post-Employment benefits:





### Defined Contribution Plan:

The Company has maintained Defined Contribution Plans for Post-employment benefits in the form of Provident Fund for all employees which are administered by Regional Provident Fund Commissioner. Provident Fund and Employee State Insurance are classified as defined contribution plans as the Company has no further obligation beyond making the contributions. The Company's contributions to defined Contribution plans are charged to the Statement of Profit and Loss as and when incurred.

### Defined benefit Plans:

Since the company is in there is no employee in the company whose tenure exceeds 5 year. Therefore provision for Payment of gratuity Act is not applicable to the company.

### **2.15 Borrowing Cost (AS-16)**

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long-Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, up to the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

### **2.16 Segment Reporting (AS-17)**

AS-17 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company), but there is no reporting segment in the Company.

### **2.17 Related Party Disclosures (AS-18)**

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:-

#### **(i) List of Related parties (Key Managerial Person & Their Relatives)**

S. No.	Name	Relationship
1	Jai NarayanBhawariya	Director
2	Rameshwar Prasad Chaudhary	Director Brother
3	SomeshBhawariya	Director
4	KirteshBhavariya	Director
5	DeepikaBhawariya	Director's Daughter
6	SadhnaBhawariya	Director's Daughter
7	Paragon Power Equipment (Prop: Prem Devi)	Director's Wife
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	Director's Proprietorship Firm
9	Bhawariya Enterprises (Prop: HariNarainBhawariya)	Director's Brother Proprietorship Firm
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	Director's Brother Proprietorship Firm
11	SS Construction (Prop. SomeshBhawariya)	Director's Proprietorship Firm
12	RishabhBhawariya	Director Son





(ii) **Disclosure in respect of Related Parties Transactions During the year as under:-**

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	10,00,000	98,11,390.00	Interest Exp-1057367
2	Jai Narayan Bhawariya	19035159.00/(6233000.00)	40704980.25	Interest Exp-4308598 Remuneration-63,00,000.00 Rent-9,60,000.
3	Somesh Bhawariya	11648000.00/(4265586.00)	32074936.00	Interest Exp-3416992 Remuneration-44,10,000.00
4	Kirtesh Bhawariya	9278000.00/(1965000.00)	26430300.00	Interest Exp-2431559 Remuneration-37,80,000.00
5	Rameshwar Prasad Chaudhary	37715000.00/(28970000.00)	8745000.00	Interest Exp - 2274110
6	Deepika Bhawariya	1650000.00/(105000.00)	1723000.00	Interest Exp - 127043
7	Sadhna Bhawariya	1363000.00/(632510.00)	2928490.00	Interest Exp- 257526
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Sales - 6000660.00+GST
9	Bhawariya Enterprises (Prop: HariNarainBhawariya)	486501.00/(3178501.00)	-	Interest Exp-256516
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	900000.00/(745000.00)	6261500.00	Interest Exp-713610
11	RishabhBhawariya	4187000/(4187000)	-	-

**2.18 Earning Per Share (AS-20)**

Basic earnings per share are calculated by dividing the net profit or net loss for the period attributable to equity shareholders by the average number of equity shares outstanding during the year. Calculation of Basic & Diluted EPS is stated below:

Particulars	2022-23	2021-22
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	<b>67287382.70</b>	<b>3,23,38,488.34</b>
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4930000	4930000
(c) Basic & Diluted Earnings per Share (in Rs.)	13.65	6.56
(d) Nominal Value per Share (in Rs.)	10	10





## **2.19 Taxes on income (AS-22)**

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reviewed as at each balance sheet date and written –up or written down to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognized as current tax in the Statement of Profit & Loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability.

MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

## **2.20 Impairment of Assets (AS-28)**

The Company, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assessee.

## **2.21 Provisions, Contingent Liabilities and Contingent Assets (AS-29)**

A Provisions is recognized when the company has a present obligation as a result of past event, if it is probable that there will be an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.





**Particulars****2022-23****2021-22**

Claims against the company not acknowledged as debt

NIL

NIL

Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for

NIL

NIL

Other Commitments

NIL

NIL

Due to nature of business company give many Bank guarantee,(performance or finance) and LC to various customer and government departments and PSU's.

**2.22 Others:**

On the basis of the records available with the Company, there is no interest payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act,2006.

On the basis of explanation given by management, all payable of promoters is treated as non-current liabilities and EMD/SD/Withheld treated as current assets.

**2.23 Undisclosed Income:**

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

**3. Additional Regulatory Information****3.1 Title deeds of Immovable Property not held in name of the Company:**

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
immovable property are name of company						

**3.2 Revaluation of Property, Plant and Equipment:**

The company has not revalued it's any Property, Plant and Equipment during the reporting period.

**3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:**

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment





Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

### 3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date

### 3.5 Intangible assets under development:

There is no Intangible asset under development in the company at the balance sheet date

### 3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

### 3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, 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 and on the basis of representation from management there are 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.

### 3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

### 3.9 Relationship with Struck off Companies:

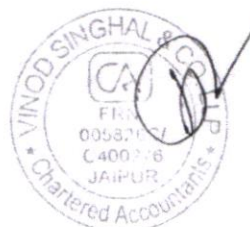
Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

### 3.10 Registration of charges or satisfaction with Registrar of Companies

There are no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

### 3.11 Compliance with number of layers of companies:

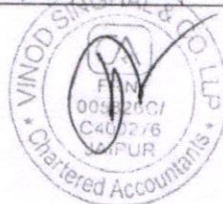
The company has not any subsidiary company during or at the end of reporting period.





### 3.12 Ratio Analysis:

Particulars	Numerator/Denominator	31-Mar-23		31-Mar-22		Change in %	Reason
(a) Current Ratio	Current Assets	745013910.29	1.94	500,703,741.86	2.14	-9.46%	NA
	Current Liabilities	384,931,906.07		234,230,298.64			
(b) Debt-Equity Ratio	Total Debts	142,694,685.68	0.59	109,622,397.46	0.63	-5.97%	NA
	Equity	242,380,240.22		175,092,857.51			
(c) Return on Equity Ratio	Profit after Tax	67,287,382.70	0.32	32,338,488.34	0.20	58.42%	Due to increase in profit.
	Average Shareholder's Equity	208,736,548.87		158,923,613.34			
(d) Inventory turnover ratio	Total Turnover	1,637,032,831.31	13.33	841,494,824.46	15.75	-15.41%	NA
	Average Inventories	122,848,284.00		53,415,267.00			
(e) Trade receivables turnover ratio	Total Turnover	1,637,032,831.31	10.36	841,494,824.46	7.95	30.31%	Due to increase in turnover
	Average Account Receivable	158,006,022.05		105,839,501.73			
(f) Trade payables turnover ratio	Total Purchases	1,078,580,791.94	10.65	457,303,770.46	4.57	132.86%	Due to heavy purchase in month of march.
	Average Account Payable	101,267,093.96		99,980,007.42			
(g) Net capital turnover ratio	Total Turnover	1,637,032,831.31	4.55	841,494,824.46	3.16	43.97%	Due to increase in turnover.
	Net Working Capital	360,082,004.22		266,473,443.22			
(h) Net profit ratio	Net Profit before Tax	90,186,494.71	0.06	43,819,821.46	0.05	5.79%	NA
	Total Turnover	1,637,032,831.31		841,494,824.46			
(i) Return on Capital employed	EBIT	123,585,293.85	0.32	74,200,106.65	0.26	23.15%	NA
	Capital Employed	385,074,925.90		284,715,254.97			
(j) Return on investment	Net Profit after Tax	67,287,382.70	0.17	32,338,488.34	0.11	53.84%	Due to increase in profit.
	Total Investment	385,074,925.90		284,715,254.97			





### 3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

### 3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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 company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
F.R.N.: 005826C/0400276

(MANISH BHANDELWALA)  
Partner  
M.No. 425013  
Date-25-08-2023  
Place: -Jaipur  
UDIN:- 23425013BGWBJA7468

FOR BHANWARIYA INFRA PROJECTS PVT LTD  
Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)  
Director (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.  
(SOMESH BHAWARIYA)  
Director (DIN: 07184875)  
Director





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN:U45202RJ2017PTC059575)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023

### Notes No. 3- Share Capital

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>Equity Share Capital</b>		
<b>Authorised Share capital</b>		
5000000 Equity Shares of Rs.10 each fully paid up	500	500
<b>Issued, subscribed &amp; fully paid share capital</b>		
4930000 Equity Shares of Rs.10 each fully paid up	493	493
<b>Total</b>	<b>493</b>	<b>493</b>

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31st March, 2023		As at 31st March, 2022	
	Number of Shares	Rs. In Lakhs	Number of Shares	Rs. In Lakhs
At the beginning of the period	4930000	493	4930000	493
Issued during the period	-	-	-	-
Outstanding at the end of the	<b>4930000</b>	<b>493.00</b>	<b>4930000</b>	<b>493.00</b>

(b) Details of shareholders holding more than 5% in the company at the end of the year

Class of shares / Name of shareholder	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that
Equity shares of Rs.10/- each fully Jai Narayan Bhanwariya	4730000	95.94%	4730000	95.94%
<b>Total</b>	<b>4730000</b>	<b>95.94%</b>	<b>4730000</b>	<b>95.94%</b>

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled to one vote per share with same rights. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding by promoters in the company at the end of the year

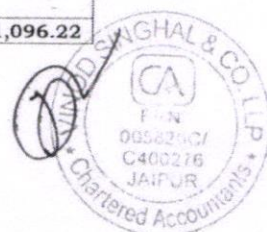
Shares held by promoters at the end of the year				% Change during the year.
Sr. no.	Promoter Name	No. of Shares	% of total Shares	
1	Jai Narayan Bhanwariya	4,730,000	95.94%	0.00%
2	Kirtesh Bhanwariya	100,000	2.03%	0.00%
3	Somesh Bhanwariya	100,000	2.03%	0.00%
<b>Total</b>		<b>4,930,000</b>	<b>100.00%</b>	<b>0.00%</b>

### Notes No. 4-Reserve & Surplus

Particular	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>Profit &amp; Loss account</b>		
Balance as per last financial Statements	1,257.93	934.54
Add: amount transferred statement of profit & loss	672.87	323.38
Less: Appropriations		
<b>Total</b>	<b>1,930.80</b>	<b>1,257.93</b>

### Notes No.5 Long Term Borrowing

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
BOB Car Loan	1.50	4.84
Federal Bank Bolero Loan 183274000000664	3.64	5.51
Loan From Federal Bank - GECL 166669000000647	52.81	52.81
Loan From Federal Bank - GECL 183269000000117	9.91	47.30
Union Bank of India Loan A/c-030326520000019	58.81	68.79
Unsecured Loan from Directors and Relatives	1,286.80	916.99
Federal Bank Loan A/c-183274000000755 (Creta Car)	13.47	-
<b>Total</b>	<b>1,426.95</b>	<b>1,096.22</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023****Notes No.6 Short Term Borrowing**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Bank O/D	448.06	334.34
Bob Car Loan	3.39	3.53
Federal Bank Bolero Loan 18327400000664	1.95	1.81
Loan From Federal Bank - GECL 18326900000117	37.38	34.10
Union Bank of India Loan A/c-030326520000019	10.83	10.07
NSIC Ltd.	692.57	443.95
Federal Bank Loan A/c-18327400000755 (Creta Car)	3.37	-
<b>Total</b>	<b>1,197.55</b>	<b>827.80</b>

**Notes No.7 Trade Payables**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Sundry Creditors	1,832.70	631.88
<b>Total</b>	<b>1,832.70</b>	<b>631.88</b>

**Notes No.7 Trade Payables**

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	-	-	-	-	-
(ii) Others	1,832.70	-	-	-	1,832.70
(iii) Disputed	-	-	-	-	-
(iv) Disputed	-	-	-	-	-
Subtotal	1,832.70	-	-	-	1,832.70
MSME Undue	-	-	-	-	-
Others Undue	-	-	-	-	-
<b>Total</b>	<b>1,832.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,832.70</b>

**Notes No. 8 Other Current Liability**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
TDS and TCS Payable	6.06	1.86
GST Payable	129.60	148.32
ESI Payable	5.22	2.12
PF Payable	30.04	15.34
Provision for CSR	7.19	-
Salary and other Payable	35.53	21.14
Engineers India Ltd (EIL) - Mobilization Advance	-	315.39
SD and Withheld of Sub-Contractor	605.44	378.47
<b>Total</b>	<b>819.07</b>	<b>882.62</b>

**Notes No. 10 Non-Current Investment**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Gold Bond	0.32	0.32
House-No. 132, Nirman Nagar, Jaipur	72.90	-
<b>Total</b>	<b>73.22</b>	<b>0.32</b>

**Notes No.11 Deferred Tax Assets**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
WDV as per Companies ACT	127.53	139.60
WDV as per IT ACT	182.30	168.17
Difference	54.78	28.57
Preliminary Exp C/F	-	-
Tax rate 25.17%	54.78	28.57
<b>Total</b>	<b>13.79</b>	<b>7.19</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN : U46202RJ2017PTC059575)

FIXED ASSETS (As per Companies Act) For F.Y 2022-23

100000.00

Note No.- 9

S. NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION			Net Block	
		AS AT 01.04.2022	ADDITION	SALE	TOTAL	TOTAL UP TO 31.03.22	FOR THE YEAR	TOTAL UP TO 31.03.23	AS ON 31.03.23	As on 31.03.2022
<b>(A)</b>	<b>PLANT &amp; MACHINERY</b>									
1	Air Conditioner	5.82	0.55		6.38	1.50	0.88	2.38	4.00	4.33
2	Concrete Mixer	0.53	-		0.53	0.33	0.04	0.37	0.16	0.20
3	Inverter	1.14	-		1.14	0.59	0.10	0.69	0.44	0.55
4	Submersible Pump	0.82	-		0.82	0.46	0.06	0.52	0.29	0.36
5	Camera	1.09	0.61		1.70	0.49	0.14	0.63	1.06	0.60
6	LED TV	2.10	-		2.10	0.47	0.42	0.89	1.21	1.63
7	Grinder Mixer	0.02	-		0.02	0.01	0.00	0.01	0.01	0.01
8	Welding Machine	0.26	-		0.26	0.12	0.03	0.14	0.12	0.14
9	Air cooler		0.03		0.03	-	0.01	0.01	0.03	-
10	Counting Machine		0.24		0.24	-	0.04	0.04	0.20	-
	<b>Total ( A )</b>	<b>11.78</b>	<b>1.44</b>	<b>-</b>	<b>13.21</b>	<b>3.96</b>	<b>1.73</b>	<b>5.68</b>	<b>7.53</b>	<b>7.82</b>
<b>(B)</b>	<b>Vehicles</b>									
1	Mahindra Jeep	0.76			0.76	0.62	-	0.62	0.14	0.14
2	Tata Indigo	1.13			1.13	0.92	-	0.92	0.21	0.21
3	Fortuner	7.13			7.13	6.02	-	6.02	1.11	1.11
4	Creta 1.6 CRDi	18.30			18.30	12.56	1.79	14.36	3.94	5.74
5	Motor Cycle	0.66	-		0.66	0.28	0.12	0.40	0.26	0.37
6	Car Range Rover Velar	93.91	-		93.91	16.94	25.46	42.40	51.51	76.97
7	Bike		0.25		0.25	-	0.06	0.06	0.19	-
8	Bicycle	0.05	-		0.05	0.02	0.01	0.03	0.01	0.02
9	Mahindra Bolero	10.62	-		10.62	3.88	2.10	5.98	4.63	6.74
10	Creta hyundai 2022		22.02		22.02	-	4.81	4.81	17.22	-
	<b>Total ( B )</b>	<b>132.55</b>	<b>22.27</b>	<b>-</b>	<b>154.82</b>	<b>41.24</b>	<b>34.36</b>	<b>75.60</b>	<b>79.22</b>	<b>91.30</b>
<b>(C)</b>	<b>Office Equipments</b>									
1	Epaba	0.03			0.03	0.03	-	0.03	0.01	0.01
2	Biometric	0.10			0.10	0.09	-	0.09	0.01	0.01
3	Water Purifier	0.74			0.74	0.42	0.14	0.56	0.18	0.32
4	Attendance Machine	0.13			0.13	0.12	0.00	0.12	0.01	0.01
5	Office Equipments	5.96			5.96	2.42	1.59	4.02	1.94	3.56
6	Fire Extinguisher		0.10		0.10		0.02	0.02	0.08	-
7	Tools, Spares & Hardware		0.54		0.54		0.17	0.17	0.38	-
	<b>Total ( C )</b>	<b>6.96</b>	<b>0.64</b>	<b>-</b>	<b>7.60</b>	<b>3.08</b>	<b>1.93</b>	<b>5.00</b>	<b>2.59</b>	<b>3.88</b>





(D)	Computer									
1	Computer and Printers	22.81	8.49	31.30	14.61	8.63	23.24	8.06	8.20	
2	NAS Backup Device	0.53	-	0.53	0.51	-	0.51	0.03	0.03	
3	Mobile Phone	10.60	16.02	26.62	6.79	9.39	16.18	10.44	3.81	
4	UPS	0.04	-	0.04	0.02	0.02	0.03	0.01	0.02	
5	Battery	0.31	-	0.31	0.24	0.04	0.28	0.03	0.08	
	Total (D)	34.30	24.51	58.81	22.16	18.08	40.24	18.57	12.14	
(E)	FURNITURE & FIXTURE									
1	Furniture & Fixture	21.76	0.30	22.06	8.51	3.54	12.05	10.01	13.25	
	Total (E)	21.76	0.30	22.06	8.51	3.54	12.05	10.01	13.25	
(G)	Sub Total (A+B+C+D+E+F)	207.34	49.17	256.50	78.95	59.63	138.58	117.92	128.39	
(H)	Intangible Assets									
1	Website	22.19	-	22.19	16.39	1.58	17.97	4.23	5.81	
2	ERP Software	4.74	-	4.74	2.16	0.67	2.83	1.91	2.37	
3	Security Systems	2.94	1.86	4.79	0.11	1.21	1.32	3.47	2.83	
	Sub Total (H)	29.87	1.86	31.72	18.66	3.46	22.12	9.60	11.21	
	Grand Total (G+H)	237.21	51.02	288.23	97.61	63.09	160.70	127.53	139.60	





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN:U45202RJ2017PTC059575)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023

### Notes No 12 Other Non Current Assets

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Kailash Sen Court Case Act 1923	4.80	4.80
Ram Swaroop Bhagwan Sahay Court Case 1923	5.04	5.04
Registration & Security Deposit	25.56	25.47
<b>Total</b>	<b>35.40</b>	<b>35.32</b>

### Notes No 13 Inventories

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Closing Stock	1,755.25	701.71
<b>Total</b>	<b>1,755.25</b>	<b>701.71</b>

### Notes No.14 Trade Receivable

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Trade Receivables	1,866.07	1,294.05
<b>Total</b>	<b>1,866.07</b>	<b>1,294.05</b>

### Notes No.14 Trade Receivable

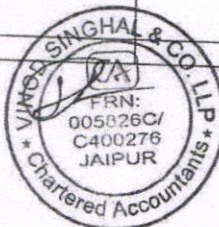
Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 years	
Undisputed - considered good	1,800.44		65.63			1,866.07
Undisputed* considered	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered	-	-	-	-	-	-
Subtotal	1,800.44	-	65.63	-	-	1,866.07
MSME-Undue						-
Other-Undue						-
<b>Total</b>	<b>1,800.44</b>	<b>-</b>	<b>65.63</b>	<b>-</b>	<b>-</b>	<b>1,866.07</b>

### Notes No. 15 Cash & Cash equivalents

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Balances with Bank	263.38	1.50
FDRs	1,114.30	649.56
Cash in Hand	11.66	13.84
<b>Total</b>	<b>1,389.34</b>	<b>664.89</b>

### Notes No 16 Short Term Loans & Advances

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Unsecured Loan to Pratap Saran	5.00	5.00
Unsecured Loan to Dhvij International	5.00	-
Oxvo Financial Services Pvt Ltd	0.11	-
<b>Total</b>	<b>10.11</b>	<b>5.00</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023****Notes No. 17 Other Current Assets**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
M.D.	980.36	1,078.10
Security Deposits	692.59	515.24
Recoverable from Departments	185.42	206.75
CTL Testing Recoverable	6.63	11.26
Advances to Creditors/Prepaid Exp	185.05	163.76
Income Tax Refund	21.50	26.21
Income Tax Refund F.Y.-22-23	289.51	
Less-Provision for Income Tax	235.59	53.92
GST Input including GST-TDS	303.90	37.04
		303.01
<b>Total</b>	<b>2,429.36</b>	<b>2,341.39</b>

**Note No. 18 Revenue from Operations**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Sales	16,251.91	8,151.73
GST Recoverable(TDS deducted on GST)	118.42	263.22
<b>Total</b>	<b>16,370.33</b>	<b>8,414.95</b>

**Note No. 19 Other Income**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Interest on FDR and IT Refund	44.27	30.51
<b>Total</b>	<b>44.27</b>	<b>30.51</b>

**Note No. 20 Cost of Material Consumed**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Purchase	10,785.81	4,573.04
GST Exp. (TDS deducted on GST)	118.42	263.22
Direct Expenses (Refer details below)	3,735.38	2,384.81
<b>Total</b>	<b>14,639.61</b>	<b>7,221.06</b>

**Direct Expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Borrowing Cost	74.19	36.71
Payment to Sub-Contractors	1,901.85	1,419.82
Freight & Cartage	105.24	93.72
Labour Charges Others	1,422.91	677.02
Site Expenses	197.07	106.47
Loading & Unloading and Handling Expenses	7.60	10.70
Other Mis. Expenses	26.25	37.80
Water & Electricity Exp (Site)	0.28	2.58
<b>Total</b>	<b>3,735.38</b>	<b>2,384.81</b>

**Note No. 21 Change in Inventory**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Opening Stock	701.71	366.59
Less Closing Stock	1,755.25	701.71
<b>Total</b>	<b>(1,053.54)</b>	<b>(335.12)</b>

**Note No. 22 Employee Benefits Expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Salary	573.93	346.21
Staff Welfare Expenses	71.19	20.19
ESI & PF Contribution (Employer)	132.26	33.32
<b>Total</b>	<b>777.38</b>	<b>399.71</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023****Note No. 23 Finance Cost**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
-Interest	83.70	99.80
- Bank Charges & Commission	47.04	103.02
- Bank Interest	176.28	93.45
- Loan Processing Charges	26.97	7.53
<b>Total</b>	<b>333.99</b>	<b>303.80</b>

**Note No 24 - Depreciation and amortization expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Depreciation on Property, Plant and Equipment	63.09	45.08
<b>Total</b>	<b>63.09</b>	<b>45.08</b>

**Notes No 25- Other Expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Audit Fees	2.25	1.75
Advertisement Expenses	0.16	0.22
AMC Charges	0.24	0.33
Consultancy, Legal & Professional Charges	36.26	43.51
Commission Expenses	4.06	3.06
Conveyance Expenses	128.04	50.36
Demand and Penalty (By Department)	3.39	2.88
Donation/CSR Expenditure	0.79	6.56
Electricity & Water & Fuel Expenses	166.04	45.34
Insurance Expenses	11.73	9.12
Office and Misc. Exp	13.68	5.11
Postage & Courier Expenses	1.48	1.52
Printing, Stationery & Office Expenses	6.97	4.42
Provision for CSR	7.19	
Rent Expenses	267.04	136.40
Registration & Subscription Charges	6.19	2.67
Repair & Maintenance Expenses	22.82	8.26
Rates & Taxes and Other Charges	0.93	0.44
Stamp Paper & Franking Charges	37.83	18.20
Telephone & Mobile Expenses	1.68	2.27
Tour & Travelling Expenses	33.43	30.30
<b>Total</b>	<b>752.20</b>	<b>372.73</b>

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>As Auditor</b>		
Audit Fees	2.25	1.75
<b>Total</b>	<b>2.25</b>	<b>1.75</b>

As per our report of even date

For VINOD SINGHAL &amp; CO LLP

Chartered Accountants

FRN: 005826C/0200276

MANISH KHANDLWAL

Partner

Mem. No. 425013

Dated: 25-08-2023

Place: JAIPUR

UDIN: 23425013BGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT. LTD.

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07184871)

Director

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07186981)

Bhanwariya Infra Projects Pvt. Ltd.

Director



# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Cash Flow Statement for the Period From 01.04.2022 To 31.03.2023

S. No.	Particulars	Details	Amount (Rs.)
<b>A.</b>	<b>Cash flow from operating activities</b>		
a	Net profit after taxation and before Extra ordinary items	672.87	672.87
b	Adjustments for:		
	<b>Add :</b>		
	- Depreciation	63.09	
	- Interest Expense	333.99	
	<b>Less:</b>		
	- Deferred Tax	13.79	383.29
c	Operating profits before working capital changes (a+b)	1,056.17	1,056.17
d	Add: Decrease in current assets and increase in current liabilities	934.99	
e	Less : Increase in current assets and decrease in current liabilities	1,146.63	(211.64)
f	Cash generated from operations (c+d-e)		844.53
g	Less : Income tax paid		
h	<b>Net cash from operating activities(f-g)</b>		<b>844.53</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
i	<b>Add :</b>		
	- Proceeds from sale of fixed assets		
j	<b>Less :</b>		
	- Purchase of fixed assets	51.02	
	- Increase in Investment	72.90	
k	<b>Net cash from (or used in) investing activities(i-j)</b>		<b>(123.92)</b>
<b>C</b>	<b>Cash flows from Financing Activities</b>		
l	<b>Add :</b>		
	Loan raised	330.72	
m	<b>Less :</b>		
	Interest Paid	333.99	
n	<b>Net cash from (or used in) financing activities(l-m)</b>		<b>(3.27)</b>
o	<b>Net increase/Decrease in cash and cash equivalent (h+k+n)</b>		<b>717.34</b>
p	<b>Add : cash and cash equivalents in the beginning of the year</b>		
	- Cash in hand		
	- Cash at bank		
	- Marketable Securities		
	<b>Total(o+p)</b>		<b>717.34</b>
q	<b>Less : cash and cash equivalents in the end of the year</b>		
	- Cash in hand	11.66	
	- Cash at bank	1,377.68	
	- Marketable Securities		
			<b>1,389.34</b>
<b>As per our report of even date</b>		<b>For and on behalf of the Board</b>	
For VINOD SINGHAL & CO LLP		For BHANWARIYA INFRA PROJECTS PVT LTD	
Chartered Accountants		Bhanwariya Infra Projects Pvt. Ltd.	
FRN : 008826C/0400176		(JAI NARAYAN BHAWARIYA)	
FIRN : 008826C/0400176		DIRECTOR (DIN: 07184875)	
(MANISH BHANUJWAL)		Bhanwariya Infra Projects Pvt. Ltd. Director	
Partner		(SOMESH BHAWARIYA)	
Mem. No. 425013		DIRECTOR (DIN: 07186981)	
Dated:- 25-08-2023		Director	
UDIN:23425013BGWBJA7468			
Place: JAIPUR			



**MANAGEMENT REPRESENTATION LETTER**

To,  
Vinod Singhal & Co LLP  
Chartered Accountants  
JAIPUR.

Dear Sir,

Ref:- **In connection with audit of our company BHANWARIYA INFRA PROJECTS PVT. LTD. for the Financial Year ending on 31.03.2023**

We confirm to the best of our knowledge and belief the following information and opinion given to you in connection with your examination of the Company's accounts for the year ended 31st March, 2023.

1. That the fixed assets :-  
The net book values at which the fixed assets are stated in the balance sheet are arrived at:-
  - a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
  - b) After providing depreciation as per schedule II of the companies Act, 2013 on the fixed assets during the year at WDV method.
  - c) Fixed assets have been physically verified by us on the last day of the accounting period and no major fixed assets has been sold by the company during the year under review which affect the going concern of the company.
2. That at the balance sheet date, there was no outstanding commitments for capital expenditure excepting those disclosed in the balance sheet.
3. That the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment and Intangible Assets.
4. Inventory: - Inventory are valued 17,55,25,400. at cost or NRV whichever is lower and such inventory is physically verified by us on regular intervals.
5. Non Current Investment:-  
Company has Gold bonds amounting to Rs. 31,500  
Immovable Property of Rs. 72,90,030.00
6. That the cash balance of Rs 11,66,401.23 was physically verified by us and was found correct.
7. That all FDRs with Banks held as cash and cash equivalents.
8. That the bank balances with the banks were tallied with the balances as per books by way of preparation of Bank Reconciliation statement. There was no entry pending the effect of which was to be taken in the accounts for the period under review. Further the balances as per bank and as per books were tallied, and were found correct.



**BHANWARIYA INFRA PROJECTS PVT. LTD.**  
**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**  
**302006, RAJASTHAN**  
**(CIN : U45202RJ2017PTC059575)**

9. None of the director has been disqualified as per section 164(2) of the Companies Act, 2013.
10. The company is regular in depositing the statutory dues with appropriate authorities. There are no dues for more than six month as at balance sheet date.
11. The company has not been in default in repayment of dues to financial institutions and statutory dues to Appropriate Governmental Authorities.
12. The Company has not granted loans and advance on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company has not given any guarantee for loans taken by other parties from banks or financial institutions during the financial year 2022-23.
14. The company has not used short term funds for long term assets and vice versa.
15. The company has not distributed profit/ dividend during the year.
16. That all the expenses debited in the books of accounts were incurred for the sole benefit of the business and were not incurred in any way for the personal benefit of the directors.
17. There are no revenue receipts which are not credited to profit & loss A/c and no capital expenditure debited in P&L Account.
18. The Company does not have any pending litigations which would impact its financial position.
19. All amount recoverable form Government department whether SD, EMD, RMD, CTL Testing Recoverable whatever name called fully recoverable within one year from the closure of F.Y. 2022-23.
20. That any fraud by the company or any fraud on the company by its officers/employees has not been noticed during the relevant financial year 2022-23.
21. That company has not entered into any non- cash transactions with directors or persons connected with him
22. No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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
23. No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries
24. The quarterly returns or statements filed by the company with banks or financial institutions are in agreement with the books of account of the Company.
25. All Records which are required by any law are maintained by company





**BHANWARIYA INFRA PROJECTS PVT. LTD.**  
**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**  
**302006, RAJASTHAN**  
**(CIN : U45202RJ2017PTC059575)**

26. Related Party Transactions are as under

Sr No	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	10,00,000	98,11,390.00	Interest Exp- 1057367
2	Jai Narayan Bhawariya	19035159.00/(6233000. 00)	40704980.25	Interest Exp- 4308598 Remuneration- 63,00,000.00 Rent-9,60,000.
3	Somesh Bhawariya	11648000.00/(4265586. 00)	32074936.00	Interest Exp- 3416992 Remuneration- 44,10,000.00
4	Kirtesh Bhawariya	9278000.00/(1965000.0 0)	26430300.00	Interest Exp- 2431559 Remuneration- 37,80,000.00
5	Rameshwar Prasad Chaudhary	37715000.00/(2897000 0.00)	8745000.00	Interest Exp - 2274110
6	Deepika Bhawariya	1650000.00/(105000.00 )	1723000.00	Interest Exp - 127043
7	Sadhna Bhawariya	1363000.00/(632510.00 )	2928490.00	Interest Exp- 257526
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Sales - 6000660.00+GST
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	486501.00/(3178501.00 )	-	Interest Exp- 256516





**BHANWARIYA INFRA PROJECTS PVT. LTD.**

**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**

**302006, RAJASTHAN**

**(CIN : U45202RJ2017PTC059575)**

10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	900000.00/(745000.00)	6261500.00	Interest Exp- 713610
11	Rishabh Bhawariya	4187000/(4187000)	-	-

**For BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

Bhanwariya Infra Projects Pvt. Ltd.

**JAI NARAYAN BHAWARIYA**

Director

Director (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.

**SOMESH BHAWARIYA**

Director (DIN: 07186981)

Director

**Place: Jaipur**

**Dated: 24-08-2023.**





Acknowledgement Number:527135751280924

Date of filing : 28-Sep-2024

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHJ), 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	AAHCB5386N		
Name	BHAWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	527135751280924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,94,83,750
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	3,00,71,671
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	3,00,71,671
	Taxes Paid	8	3,15,39,132
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 14,67,460
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 28-Sep-2024 16:39:51 from IP address 122.180.84.81  
and verified by JAI NARAYAN BHAWARIYA having PAN ADKPB4215B on 28-Sep-  
2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode

System Generated

Barcode/QR Code



AAHCB5386N06527135751280924d7467f135a040246e5013a738112160026d4ded8

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	CIRCLE 1, JPR	Year Ended	31.3.2024
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010), Trade Name: BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	28/09/2024	Acknowledgement No.:	527135751280924
Last Year Return Filed On	16/09/2023	Acknowledgement No.:	262180821160923
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071, Type: Cash Credit, IFSC: FDRL0001832, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9414079139		

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

**Income from Business or Profession (Chapter IV D) 11,94,83,749**

Profit as per Profit and Loss a/c	11,47,52,202	
<u>Add:</u>		
Depreciation Debited in P&L A/c	1,25,14,507	
Disallowable under section 37 (Transfer from other information)	18,32,345	
Disallowable under section 36 (Transfer from other information)	12,47,849	
Disallowable under section 40 (Transfer from other information)	37,397	
Total	<u>13,03,84,300</u>	
<u>Less:</u>		
Depreciation as per Chart u/s 32	<u>1,09,00,551</u>	
	<u>1,09,00,551</u>	11,94,83,749

Profit as per Profit and Loss a/c 0

**Gross Total Income 11,94,83,749**

**Total Income 11,94,83,749**

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)	2,62,86,425
Surcharge @10%	26,28,643
	2,89,15,068
Health & Education Cess (HEC) @ 4.00%	11,56,603
	3,00,71,671
T.D.S./T.C.S	3,15,39,132
	-14,67,461
Refundable (Round off u/s 288B)	14,67,460

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

Non-Salary(as per Annexure)	3,09,97,990
T.C.S.(as per Annexure)	5,41,142
Due Date for filing of Return October 31, 2024	

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

1.Total income as per Section 115BAA/115BAB	119483749
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	119483749
(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
3. Gross Total Income (1-2)	119483749
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	119483749

#### 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
Submersible Pump	15%	715113	0	0	715113	0	0	715113	107267	607846
Motor Cycle	15%	40259	0	0	40259	0	0	40259	6039	34220
Bicycle	15%	3074	0	0	3074	0	0	3074	461	2613
TOOLS, SPARES	15%	46680	25347	0	72027	0	0	72027	10804	61223
Security System	15%	171824	0	0	171824	0	0	171824	25774	146050
Range Rover	15%	6785247	0	0	6785247	0	0	6785247	1017787	5767460
CAMERA	15%	109847	0	0	109847	0	0	109847	16477	93370
LED TV	15%	138800	0	0	138800	0	0	138800	20820	117980
Battery - Exide (UPS)	15%	19417	0	0	19417	0	0	19417	2913	16504
Grinder - DW801 4"	15%	1148	0	0	1148	0	0	1148	172	976
Angle (Model-Dewalt)										
AC(1)	15%	100863	117266	525979	744108	0	0	744108	72167	671941
AC(2)	15%	5527	0	0	5527	0	0	5527	829	4698
AC(3)	15%	311758	0	0	311758	0	0	311758	46764	264994
Tata Indigo	15%	46247	0	0	46247	0	0	46247	6937	39310





Fortuner	15%	292629	0	0	292629	0	0	292629	43894	248735
CRETA CAR 2022	15%	1872096	0	0	1872096	0	0	1872096	280814	1591282
NAS Backup Device	40%	3325	0	0	3325	0	0	3325	1330	1995
EPABX	15%	1295	0	0	1295	0	0	1295	194	1101
Water Purifier	15%	43505	15127	0	58632	0	0	58632	8795	49837
Mahindra Bolero	15%	709555	1170980	0	1880535	0	0	1880535	282080	1598455
Mobile Handset	15%	1592311	137531	411271	2141113	0	0	2141113	290321	1850792
Website	25%	460844	0	0	460844	0	0	460844	115211	345633
FAN	10%	2070	0	0	2070	0	0	2070	207	1863
FAN-TPCODL	10%	1106	0	0	1106	0	0	1106	111	995
FIRE EXTINGUISHER	15%	9157	12950	0	22107	0	0	22107	3316	18791
ATTENDANCE MACHINE	15%	5392	0	0	5392	0	0	5392	809	4583
Biometric Machine	15%	3969	0	26099	30068	0	0	30068	2552	27516
Furniture and Fixtures	10%	1587208	245916	42117	1875241	0	0	1875241	185418	1689823
OFFICE EQUIPMENTS	15%	440418	0	7100	447518	0	0	447518	66596	380922
Inverter	15%	51847	0	0	51847	0	0	51847	7777	44070
Air cooler	15%	36344	39451	0	75795	0	0	75795	11369	64426
Computer and Printers	40%	1218729	420393	7730760	9369882	0	0	9369882	2201801	7168081
Concrete Mixer	15%	21853	0	0	21853	0	0	21853	3278	18575
Mahindra Jeep	15%	31161	0	0	31161	0	0	31161	4674	26487
BIKE	15%	21250	0	0	21250	0	0	21250	3188	18062
JCB	15%	228818	0	0	228818	0	0	228818	34323	194495
ERP Software	25%	180817	0	0	180817	0	0	180817	45204	135613
Welding Machine (Model-ARC400)	15%	13491	0	0	13491	0	0	13491	2024	11467
Creta	15%	883617	0	0	883617	0	0	883617	132543	751074
UPS	40%	1428	4831	7781	14040	0	0	14040	4060	9980
COUNTING MACHINE	15%	20400	0	0	20400	0	0	20400	3060	17340
Hydraulic Crane	15%	0	0	3204000	3204000	0	0	3204000	240300	2963700
Meter Reading Instrument	15%	0	0	86250	86250	0	0	86250	6469	79781
Loader Lifter	15%	0	0	6047374	6047374	0	0	6047374	4535531	55938211
Toyota-Fortuner	15%	0	5541785	0	5541785	0	0	5541785	831268	4710517
GPS System	15%	0	236000	0	236000	0	0	236000	35400	200600
Lenovo Server System	15%	0	0	2419000	2419000	0	0	2419000	181425	2237575
<b>Total</b>		<b>18230439</b>	<b>7967577</b>	<b>7493409</b>	<b>10113211</b>	<b>0</b>	<b>0</b>	<b>10113211</b>	<b>10900553</b>	<b>90231562</b>

### Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Bank of Baroda	SANGANER JAIPUR	27950200000643	BARB0JAISAN	Current	No	No
2	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071	FDRL0001832	Cash Credit(Primary)	Yes	Yes
3	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867	FDRL0001832	Current	Yes	No
4	FEDERAL BANK		18320200002048	FDRL0001832	Current	Yes	No
5	FEDERAL BANK		18325600001227	FDRL0001832	Over Draft	Yes	No
6	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	FDRL0001679	Other	Yes	No
7	FEDERAL BANK	BILASPUR	16665600001244	FDRL0001666	Other	Yes	No
8	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	YESB00000024	Cash Credit	Yes	No
9	FEDERAL BANK		18320200002691	FDRL0001832	Current	No	No





**GST Turnover Detail**

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	1368025692
2	30AAHCB5386N1ZD	167962559
3	04AAHCB5386N1Z8	1774775
4	21AAHCB5386N1ZC	183327381
5	22AAHCB5386N1ZA	46851719
6	09AAHCB5386N1ZY	77832614
<b>TOTAL</b>		<b>1845774740</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:27 Aug 2024)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	100826	100826
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	25100	25100
3	ENGINEERS INDIA LTD.	DELE00048G	959163	959163
4	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	170170	170170
5	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	259421	259421
6	EXECUTIVE ENGINEER PUBLIC HEALTH ENGINEERING DEPAR	JDHE00547B	25062	25062
7	EXECUTIVE ENGINEER-ELECT.DIV. I	PTLE10345G	41885	41885
8	FA & CAO CON	JBPF00093C	838047	838047
9	J V V N LIMITED - JODHPUR	JDHJ01550D	15105599	15105599
10	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	1912389	1912389
11	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	453689	453689
12	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	2894474	2894474
13	SANDEEP SINGH SANDHA	RTKS14015B	2514115	2514115
14	THE FEDERAL BANK LTD	CHNT00969D	681028	681028
15	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	549273	549273
16	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	3198205	3198205
17	URBAN IMPROVEMENT TRUST KOTA	JDHU00780D	236240	236240
18	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU07921E	692386	692386
19	YES BANK LIMITED	MUMY02084F	340918	340918
<b>TOTAL</b>			<b>30997990</b>	<b>30997990</b>

**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	1486706394	1827089681	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :1827089681	29734150
Business	194Q	241889265	as above	as above	241894
Other Sources	194A	10236830			1021946
<b>Total</b>		<b>1738832489</b>	<b>1827089681</b>		<b>30997990</b>

Details of T.C.S.(26 AS Import Date:27 Aug 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
1	ANIL KUMAR	LKNA19706B	20964	20964
2	ANKIT GUPTA	JPRA09928C	39490	39490
3	CROSS LAND TRUCKS PVT LTD	JPRC02449G	135450	135450
4	GODAWARI POWER AND ISPAT LIMITED	JBPG03196E	13866	13866
5	HAAD INDUSTRIES PRIVATE LIMITED	LKNH06091B	1757	1757
6	JODHPUR TRUCKS PRIVATE LIMITED	JDHJ03192A	175500	175500
7	MAYANKSHREE MOTORS PRIVATE LIMITED	JDHM16360B	46540	46540
8	RAJESH MOTORS (AUTO) PRIVATE LIMITED	JPRR05895B	90000	90000
9	SOURABH KHADELWAL	JPRS11077D	17575	17575
	<b>TOTAL</b>		<b>541142</b>	<b>541142</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	93051986		
2	Business receipts	1728595659	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	1816604522   10485159   1827089681 -98494022
3	GST purchases	1377052269		
4	GST turnover	1901215213		
5	Interest from deposit	10236830		
6	Purchase of time deposits	112602645		
7	Purchase of immovable property	28400000		
8	Purchase of vehicle	44749000		


Signature  
(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED  
Date-28.09.2024

CompuTax : GST-007 [BHANWARIYA INFRA PROJECTS PRIVATE LIMITED]

VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892





<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAHCB5386N			
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	782976631230925	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	17,72,71,720	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	4,46,15,746	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	4,46,15,746	
	Taxes Paid	7	4,53,19,054	
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 7,03,310		
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
Income Tax Return electronically transmitted on <u>23-Sep-2025 11:23:14</u> from IP address <u>122.180.84.81</u> and verified by <u>JAI NARAYAN BHAWARIYA</u> having PAN <u>ADKPB4215B</u> on <u>23-Sep-2025</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 <b>AAHCB5386N06782976631230925518b1308c9b737a41c986c456a5bbec6bf97e47a</b>			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>				





Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward	CIRCLE 1, JPR	Year Ended	31.3.2025
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010), Trade Name: BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	23/09/2025	Acknowledgement No.:	782976631230925
Last Year Return Filed On	28/09/2024	Acknowledgement No.:	527135751280924
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071 ,Type: Cash Credit ,IFSC: FDRL0001832, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9414079139		
MSME Registration No:	RJ-17-0022349, Reg. Date: 23/11/2017, Type: MEDIUM, Activity: MFG		

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

**Income from Business or Profession (Chapter IV D) 17,72,71,715**

Profit as per Profit and Loss a/c	18,42,72,848
<u>Add:</u>	
Depreciation Debited in P&L A/c	3,85,16,662
Disallowable under section 37 (Transfer from other information)	33,78,151
Disallowable under section 36 (Transfer from other information)	5,98,607
Disallowable under section 40 (Transfer from other information)	142
Total	<u>22,67,66,410</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>4,94,94,695</u>
	<u>4,94,94,695</u>
	<u>17,72,71,715</u>

**Gross Total Income**

**17,72,71,715**

**Total Income**

**17,72,71,715**

Round off u/s 288 A

**17,72,71,720**

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





Tax Due @ 22% (Company applicable for Sec 115BAA)	3,89,99,778
Surcharge @10%	38,99,978
	4,28,99,756
Health & Education Cess (HEC) @ 4.00%	17,15,990
	4,46,15,746
T.D.S./T.C.S	4,53,19,054
	-7,03,308
Refundable (Round off u/s 288B)	7,03,310

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

Non-Salary(as per Annexure)	4,46,26,283
T.C.S.(as per Annexure)	6,92,771
Due Date for filing of Return October 31, 2025	

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

1.Total income as per Section 115BAA/115BAB	177271715
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	177271715
(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
3. Gross Total Income (1-2)	177271715
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	177271715

#### 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
ATTENDANCE MACHINE	15%	4583	0	0	4583	0	0	4583	687	3896
Biometric Machine	15%	27516	0	0	27516	0	0	27516	4127	23389
Furniture and Fixtures	10%	1689823	0	22881	1712704	0	0	1712704	170126	1542578
OFFICE EQUIPMENTS	15%	380922	18119	191288	590329	0	0	590329	74203	516126
Inverter	15%	44070	0	0	44070	0	0	44070	6611	37459
Air cooler	15%	64426	35000	0	99426	0	0	99426	14914	84512
Computer and Printers	40%	7168081	122415	330816	7621312	0	0	7621312	2982361	4638951
Range Rover	15%	5767460	0	0	5767460	0	0	5767460	865119	4902341
CAMERA	15%	93370	42599	0	135969	0	0	135969	20395	115574
LED TV	15%	117980	0	0	117980	0	0	117980	17697	100283
Battery - Exide (UPS)	15%	16504	0	0	16504	0	0	16504	2476	14028
Grinder - DW801 4"	15%	976	0	0	976	0	0	976	146	830
Angle (Model-Dewalt)										
AC(1)	15%	671941	94141	29297	795379	0	0	795379	117109	678270



AC(2)	15%	4698	0	0	4698	0	0	4698	705	3993
AC(3)	15%	264994	0	0	264994	0	0	264994	39749	225245
Tata Indigo	15%	39310	0	0	39310	0	0	39310	5897	33413
Fortuner	15%	248735	0	0	248735	0	0	248735	37310	211425
CRETA CAR 2022	15%	1591282	0	0	1591282	0	0	1591282	238692	1352590
NAS Backup Device	40%	1995	0	0	1995	0	0	1995	798	1197
Welding Machine (Model-ARC400)	15%	11467	0	0	11467	0	0	11467	1720	9747
Creta	15%	751074	0	0	751074	0	0	751074	112661	638413
Hydraulic Crane	15%	2963700	801000	0	3764700	0	0	3764700	564705	3199995
Meter Reading Instrument	15%	79781	0	0	79781	0	0	79781	11967	67814
Loader Lifter	30%	55938211	7048566	0	12642387	0	0	12642387	37927163	88496712
			4		5			5		
Toyota-Fortuner	15%	4710517	0	0	4710517	0	0	4710517	706578	4003939
GPS System	15%	200600	0	0	200600	0	0	200600	30090	170510
Concrete Mixer	15%	18575	0	0	18575	0	0	18575	2786	15789
Mahindra Jeep	15%	26487	0	0	26487	0	0	26487	3973	22514
BIKE	15%	18062	0	0	18062	0	0	18062	2709	15353
JCB	15%	194495	0	0	194495	0	0	194495	29174	165321
EPABX	15%	1101	0	0	1101	0	0	1101	165	936
Water Purifier	15%	49837	0	0	49837	0	0	49837	7476	42361
Submersible Pump	15%	607846	0	0	607846	0	0	607846	91177	516669
Motor Cycle	15%	34220	0	0	34220	0	0	34220	5133	29087
Website	25%	345633	0	0	345633	0	0	345633	86408	259225
FAN	10%	1863	0	0	1863	0	0	1863	186	1677
FAN-TPCODL	10%	995	0	0	995	0	0	995	100	895
FIRE EXTINGUISHER	15%	18791	0	0	18791	0	0	18791	2819	15972
ERP Software	25%	135613	229500	0	365113	0	0	365113	91278	273835
Mahindra Bolero	15%	1598455	8378024	0	9976479	0	0	9976479	1496472	8480007
Mobile Handset	15%	1850792	251525	41180	2143497	0	0	2143497	318437	1825060
UPS	40%	9980	316000	0	325980	0	0	325980	130392	195588
COUNTING MACHINE	15%	17340	0	0	17340	0	0	17340	2601	14739
Bicycle	15%	2613	4955	0	7568	0	0	7568	1135	6433
TOOLS, SPARES	15%	61223	6285	0	67508	0	0	67508	10126	57382
Security System	15%	146050	0	0	146050	0	0	146050	21908	124142
Lenovo Server System	15%	2237575	0	0	2237575	0	0	2237575	335636	1901939
Kia Seltos	15%	0	2348424	0	2348424	0	0	2348424	352264	1996160
Mercedes Benz	15%	0	1275451	0	12754519	0	0	12754519	1913178	10841341
			9							
TATA Truck	15%	0	1843627	0	1843627	0	0	1843627	276544	1567083
Weighing Scale Machine	15%	0	25254	15678	40932	0	0	40932	4964	35968
Car Hyundai Creta 3900	15%	0	0	2292403	2292403	0	0	2292403	171930	2120473
Ashok Leyland Crane 4963	15%	0	0	2326005	2326005	0	0	2326005	174450	2151555
Honda Activa	15%	0	0	96900	96900	0	0	96900	7268	89632
<b>Total</b>		<b>90231562</b>	<b>9775705</b>	<b>5346448</b>	<b>19333506</b>	<b>0</b>	<b>0</b>	<b>19333506</b>	<b>49494695</b>	<b>143840366</b>
			1		1			1		

#### Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071	FDRL0001832	Cash Credit(Primary)	Yes	Yes
2	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867	FDRL0001832	Current	Yes	No
3	FEDERAL BANK		18320200002048	FDRL0001832	Current	Yes	No





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED A.Y. 2025-2026 PAN : AAHCB5386N Code :GST-007

4	FEDERAL BANK		18325600001227	FDRL0001832	Over Draft	Yes	No
5	FEDERAL BANK	BILASPUR	16665600001244	FDRL0001666	Other	Yes	No
6	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	YESB000002 4	Cash Credit	Yes	No
7	FEDERAL BANK		18320200002691	FDRL0001832	Current	Yes	No
8	KOTAK MAHINDRA BANK LIMITED		6950548531	KKBK000027 1	Current	No	No
9	FEDERAL BANK		18320200003830	FDRL0001832	Current	No	No
10	KOTAK MAHINDRA BANK LIMITED		6950532455	KKBK000027 1	Current	No	No
11	FEDERAL BANK		18325500000170	FDRL0001832	Current	No	No

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	2244471015
2	30AAHCB5386N1ZD	284636749
3	09AAHCB5386N1ZY	6176157
4	22AAHCB5386N1ZA	8986030
5	04AAHCB5386N1Z8	862353
6	21AAHCB5386N1ZC	10008275
<b>TOTAL</b>		<b>2555140579</b>

#### Details of T.D.S. on Non-Salary(26 AS Import Date:20 Sep 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	EXECUTIVE ENGINEER DIVISION X (TRN) ELECTDEPT	BLRE04118C	2469781	2469781
2	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	1622401	1622401
3	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	152107	152107
4	EXECUTIVE ENGINEER ELECTRICITY DIVISION XVII MAPUS	BLRE05665C	1013098	1013098
5	FA & CAO CON	JBPF00093C	179722	179722
6	J V V N LIMITED - JODHPUR	JDHJ01550D	27191960	27191960
7	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	10531	10531
8	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	708002	708002
9	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	435345	435345
10	SANDEEP SINGH SANDHA	RTKS14015B	9223961	9223961
11	SHIKHA SINGH	JPRS24341C	4623	4623
12	THE FEDERAL BANK LTD	CHNT00969D	774600	774600
13	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	71413	71413
14	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	215518	215518
15	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU07921E	170043	170043
16	YES BANK LIMITED	MUMY02084F	383178	383178
<b>TOTAL</b>			<b>44626283</b>	<b>44626283</b>

#### 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
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Business	194A	11466063	2590317656 (Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :2590317656	1145616
Business	194C	2153341805	as above as above	43066840
Business	194NF	443300	as above as above	8866
Business	194Q	401665000	as above as above	401665
NA	194N	164800		3296
<b>Total</b>		<b>2567080968</b>	<b>2590317656</b>	<b>44626283</b>

**Details of T.C.S.(26 AS Import Date:20 Sep 2025)**

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	ANIL KUMAR	LKNA19706B	13874	13874
2	CROSS LAND TRUCKS PVT LTD	JPRC02449G	431900	431900
3	ENSOL MULTICLEAN EQUIPMENTS PVT. LTD.	JPRE01389D	31142	31142
4	HINDUSTAN AUTO HOUSE PVT LTD	JPRH02148G	20149	20149
5	ITORRENT INDUSTRIES PRIVATE LIMITED	MUMI16243D	1490	1490
6	K.S. MOTORS PRIVATE LIMITED	JPRK02052B	18362	18362
7	LAXMIKRIPA STEELS AND POWER PRIVATE LIMITED	JBPL00854A	4635	4635
8	MERCEDES BENZ INDIA PRIVATE LIMITED	PNED03139D	115250	115250
9	SANGHI FOUR WHEELS PRIVATE LIMITED	JPRS19914G	20039	20039
10	SHRI KRSNA URJA PROJECT PRIVATE LIMITED	JPRS03980E	6079	6079
11	SOURABH KHADELWAL	JPRS11077D	5001	5001
12	TUBAS WIRE & CONDUCTOR P LTD.	MUMT09724B	8513	8513
13	VST AUTO INDIA PRIVATE LIMITED	JPRV06995C	16337	16337
<b>TOTAL</b>			<b>692771</b>	<b>692771</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from deposit	11500771		
2	Business receipts	2513033246	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	2578207552  12110104  2590317656
3	GST turnover	2555140580		-77284410
4	GST purchases	1736323692		
5	Business expenses	78897792		
6	Cash withdrawals	608100		
7	Purchase of vehicle	61382701		
8	Purchase of time deposits	64902779		



Signature  
(JAI NARAYAN BHAWARIYA)



NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED A.Y. 2025-2026 PAN :  
AAHCB5386N Code :GST-007

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For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED

Date-30.09.2025

CompuTax : GST-007 [BHANWARIYA INFRA PROJECTS PRIVATE LIMITED]

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VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892







# Vinod & Co. LLP

TO WHOM IT

CHARTERED ACCOUNTANTS

We Plant Quality

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Somesh Bhawariya** bearing PAN : **ARKPB3866C** Resident of Plot No. 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under :-

(A) Assets :		
Sr No.	Particulars	Amount (in lacs)
1	Fixed Asset	
	Car	7.01
	Computer & Mobile	1.49
2	Investment	
	Gold Bond	0.31
	Jewellery	0.54
	ICICI Prudential Life Policy	4.91
3	Investment in Share :	
	Bhanwariya Infra Projects Pvt Ltd.	10.00
	Bhanwariya Builders And Colonizers	0.50
	Shares of Yes Bank Ltd	1.65
4	Cash & Bank Balance	5.90
5	Loan and Advance	
	Bhanwariya Infra Projects Pvt Ltd.	344.34
	Goodwill Enterprises	13.50
	Bhawani Enterprises	10.00
	Others	3.00
6	Others Assets	24.35
	Total Assets (1 to 6)	427.50

(B) Liabilities :		
1	Loans	104.64
2	Current Liabilities	5.64
	Total Liabilities (1 to 2)	110.28

Net Worth (A-B)		317.22
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In Words: Rupees Three Crore Seventeen Lakhs and Twenty Two Thousand Only.

Above certificate issued on the basis of books of accounts produced to us for verification.

For VINOD SINGHAL & COMPANY LLP

Date: 17/10/2024

Place: Jaipur

[Krishan Kumar Sodhani]

M. No: 404603

UDIN: 24404603 BKDUY05142

Partner

207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur - 302001 Rajasthan

Tel.: +91-141-4009291, 2389290 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)





**TO WHOM IT MAY CONCERN**

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Kirtesh Bhavariya** bearing PAN: **CDFPB2398C** Resident of Plot No. 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under:-

(A) Assets :		
Sr No.	Particulars	Amount(in Lakhs)
1	Fixed Asset	
	Gold	1.26
	Car	7.73
	Mobile	0.30
2	Investment :	
	Bhanwariya Infra Projects Pvt Ltd.	10.00
	ICICI Prudential Life Policy	4.67
		23.56
3	Cash & Bank Balance	
4	Loan and Advance	
	Bhanwariya Infra Projects Pvt Ltd.	304.65
	Goodwill Enterprises	10.50
	Bhanwariya Builders and Colonizers LLP	0.55
		38.67
5	Other Assets	
	Total Assets (1 to 5)	401.89
(B) Liabilities :		
	Loans & Creditors	111.10
	Total Liabilities	111.10
	Net Worth (A-B)	290.79

In Words: **Two Crore Ninty Lakhs and Seventy Nine Thousand Rupees Only.**

Above certificate issued on the basis of books of accounts produced to us for verification.

For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Sodhanil]

M. No: 404603

Partner

UDIN No: 24404603BKDUYI4195

Date: 26.10.2024

Place: Jaipur





# Vinod & Co. LLP

CHARTERED ACCOUNTANTS

We Plant Quality

## TO WHOM IT MAY CONCERN

This is hereby certified as per information given to us that the net worth as on 31.03.2024 of **Rameshwar Prasad Chaudhary** bearing PAN : **AKFPC3343R** resident of Chak Watika, Kumhariyawas, Shivdaspura, Jaipur - 303903 (Rajasthan) as under :-

(A) Assets :		Amount (Rs. In Lacs)
S No.	Particulars	
1	Fixed Asset ( Total)	84.00
2	Investment in	
	FDR & RD	49.66
	Gold Bond	0.31
	Gold	1.27
	Jewellery	3.77
	Investment - Bhanwariya Builders & Colonizers	0.81
3	Cash & Bank Balance	16.27
4	Loans and advances	62.61
5	Sundry Debtors	
	JVVNL	40.13
	Rajesh Engineering Consultants	0.16
6	GST Input	4.69
7	Other Current Asset	199.37
	Total Assets (1 to 7)	463.05
(B) Liabilities :		183.63
1	Unsecured Loan	47.90
2	Bank OD	55.09
3	Current Liabilities	286.62
	Total Liabilities (1 to 3)	176.43
Net Worth (A-B)		

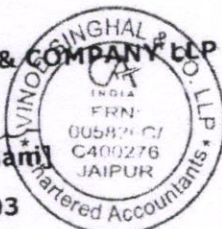
In Words: **Rupees One Crore Seventy Six Lakhs and Fourty Three Thousand Only.**

Above certificate issued on the basis of books of accounts produced to us for verification .

For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Sodhani]

Partner/M No: 404603



Date : 26/10/2024

Place: Jaipur

UDIN: 24404603BKDUYM6487

207, 222, II Floor, Ganpati Plaza, M.I.Road, Jaipur -302001 Rajasthan  
Tel.: +91-141-4009291. 2389290 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from  
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



Anex- 10



**Vinod & Co. LLP**

**TO WHOM IT MAY CONCERN** **CHARTERED ACCOUNTANTS**

*We Plant Quality*

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Jai Narain Bhanwariya** bearing PAN: ADKPB4215B Resident of Plot No. - 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under:-

(A) Assets :		
Sr No.	Particulars	Amount (in Lakhs)
1	<b>Fixed Assets:</b>	
	Bicycle	0.41
	Gold	1.27
	Mobile	0.25
	Residential House	61.46
2	<b>Investment :</b>	
	Bhanwariya Infra Projects PvtLtd.	463.00
	Misc. Investment	0.89
	ICICI Life Term Policy Plan	8.83
		18.51
3	<b>Cash &amp; Bank Balance</b>	
4	<b>Loan and Advance :</b>	
	Bhanwariya Infra Projects Pvt Ltd.	452.05
	Goodwill Enterprises	13.00
	Others	52.28
		38.71
5	<b>Other Assets</b>	
		1110.66
	<b>Total Assets (1 to 5)</b>	
(B) Liabilities :		
1	<b>Loans</b>	102.13
2	<b>Current Liabilities</b>	2.11
	<b>Total Liabilities</b>	104.24
	<b>Net Worth (A-B)</b>	1006.42

In Words: **Ten Crore Six Lakhs and Forty Two Thousand Rupees Only.**

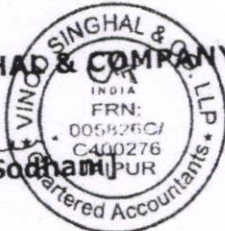
Above certificate issued on the basis of books of accounts produced to us for verification.

For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Sodhani]

M. No: 404603

Partner



Date: 26/10/2024

Place: Jaipur

UDIN No: 24404603BKDUYN7273

207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur -302001 Rajasthan  
Tel.: +91-141-4009291, 2389290 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

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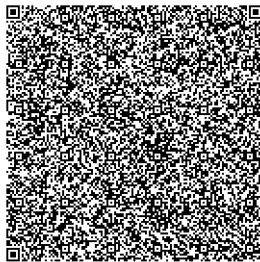
भारत सरकार  
Government of India

भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India

नामांकन क्रम/ Enrolment No.: 0000/00235/50983

To  
सोमेश भावरिया  
S/O, Jai Narayan Bhawariya  
35-b  
Jai Ambey Colony  
Civil Lines  
Ajmer Road  
Jaipur Rajasthan - 302006  
9024926676

Signature Not Verified  
Digitally signed by S/O  
UNIQUE IDENTIFICATION  
AUTHORITY OF INDIA GS  
Date: 2022.06.07 06:09:36  
UTC



आपका **आधार** क्रमांक / Your **Aadhaar** No. :

**7626 9625 5426**

VID : 9165 7140 6543 3258

मेरा **आधार**, मेरी पहचान



भारत सरकार  
Government of India



सोमेश भावरिया  
Somesh Bhawariya  
जन्म तिथि/DOB: 30/06/1989  
पुरुष/ MALE

**7626 9625 5426**

VID : 9165 7140 6543 3258

मेरा **आधार**, मेरी पहचान



Government of India



## सूचना

- **आधार** पहचान का प्रमाण है, नागरिकता का नहीं।
- सुरक्षित QR कोड / ऑफलाइन XML / ऑनलाइन ऑथेंटिकेशन से पहचान प्रमाणित करें।
- यह एक इलेक्ट्रॉनिक प्रक्रिया द्वारा बना हुआ पत्र है।

## INFORMATION

- **Aadhaar** is a proof of identity, not of citizenship.
- Verify identity using Secure QR Code/ Offline XML/ Online Authentication.
- This is electronically generated letter.

- **आधार** देश भर में मान्य है।
- **आधार** कई सरकारी और गैर सरकारी सेवाओं को पाना आसान बनाता है।
- **आधार** में मोबाइल नंबर और ईमेल ID अपडेट रखें।
- **आधार** को अपने स्मार्ट फोन पर रखें, **mAadhaar App** के साथ।

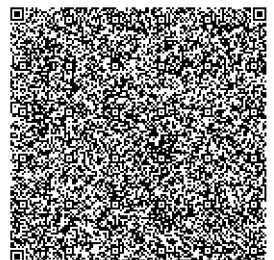
- **Aadhaar** is valid throughout the country.
- **Aadhaar** helps you avail various Government and non-Government services easily.
- Keep your mobile number & email ID updated in **Aadhaar**.
- Carry Aadhaar in your smart phone – use **mAadhaar App**.



भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India



पता:  
S/O जय नारायण भवरिया, 35-बी, जय अम्बेय बस्ती,  
सिविल लाइन्स, अजमेर रोड, जयपुर,  
राजस्थान - 302006  
Address:  
S/O, Jai Narayan Bhawariya, 35-b, Jai Ambey  
Colony, Civil Lines, Ajmer Road, Jaipur,  
Rajasthan - 302006



**7626 9625 5426**

VID : 9165 7140 6543 3258

1947 | help@uidai.gov.in | www.uidai.gov.in





GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

Central Registration Centre

## Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that BHANWARIYA INFRA PROJECTS PRIVATE LIMITED is incorporated on this Twenty third day of November Two thousand seventeen under the Companies Act, 2013 (18 of 2013) and that the company is limited by shares.

The Corporate Identity Number of the company is U45202RJ2017PTC059575.

The Permanent Account Number (PAN) of the company is AAHCB5386N \*

Given under my hand at Manesar this Twenty third day of November Two thousand seventeen .

DS MINISTRY OF  
CORPORATE AFFAIRS 01

Digital Signature Certificate  
Mr AJAY KUMAR MEENA  
DROC

For and on behalf of the Jurisdictional Registrar of Companies  
Registrar of Companies  
Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on [www.mca.gov.in](http://www.mca.gov.in)

Mailing Address as per record available in Registrar of Companies office:

BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
35 B, JAI AMBEY COLONY, CIVIL LINES,, AJMER ROAD,, JAIPUR,  
Jaipur, Rajasthan, India, 302006

\* as issued by the Income Tax Department







GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

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35 B, JAI AMBEY COLONY, CIVIL LINES,, AJMER ROAD,, JAIPUR,  
Jaipur, Rajasthan, India, 302006

\* as issued by the Income Tax Department





## **Bhanwariya Infra Projects Pvt Ltd**

### **Directors List**

- 01.Jai Narayan Bhawariya, 35-B Jai Ambey Colony Civil Lines Jaipur Raj**
- 02.Rameshwar Prasad Chaudhary- C458 Niramn Nagar Jaipur Rajasthan**
- 03.Somesh Bhawariya, 35-B Jai Ambey Colony Civil Lines Jaipur Raj**
- 04.Kirtesh Bhawariya, 35-B Jai Ambey Colony Civil Lines Jaipur Raj**



Acknowledgement Number:562971691290922

Date of filing:29-Sep-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	AAHCB5386N		
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B , JAI AMBEY COLONY , CIVIL LINES AJMER ROAD , JAIPUR , JAIPUR,Jaipur , 27-Rajasthan , 91-India , 302006		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	562971691290922
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		4,66,99,380
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,17,53,300
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	1,17,53,300
	Taxes Paid	7	1,48,81,973
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 31,28,670
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

Income Tax Return submitted electronically on 29-Sep-2022 10:31:27 from IP address 122.180.253.100 and verified by having PAN on 29-Sep-2022 using generated through mode

System Generated

Barcode/QR Code



AAHCB5386N06562971691290922E2582B727163917F58405D25D95F35902209B34E

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU





Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	accounts@bhanwariya.com		
Status	Company(Domestic)	Assessment Year	2022-2023
Ward	CIRCLE 1, JPR	Year Ended	31.3.2022
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	29/09/2022	Acknowledgement No.:	562971691290922
Last Year Return Filed On	19/11/2021	Acknowledgement No.:	855817150191121
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071, Type: Cash Credit, IFSC: FDRL0001832		
Tele:	Mob:9414079139		

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

1. AIS report not imported

**Income from Business or Profession (Chapter IV D)**

**46699380**

Profit as per Profit and Loss a/c	43819822	
<u>Add:</u>		
Depreciation Debited in P&L A/c	4507950	
Disallowable under section 37 (Transfer from other information)	655796	
Disallowable under section 36 (Transfer from other information)	949643	
Disallowable under section 40 (Transfer from other information)	42044	
Total	49975255	
<u>Less:</u>		
Depreciation as per Chart u/s 32	3275875	
	3275875	
		46699380

Profit as per Profit and Loss a/c

0

**Gross Total Income**

**46699380**

**Total Income**

**46699380**

Round off u/s 288 A

**46699380**

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





JCB	15%	316704	0	0	316704	0	0	316704	47506	269198
EPABX	15%	1793	0	0	1793	0	0	1793	269	1524
Water Purifier	15%	28720	0	28941	57661	0	0	57661	6479	51182
Creta	15%	1223000	0	0	1223000	0	0	1223000	183450	1039550
CAMERA	15%	74309	0	0	74309	0	0	74309	11146	63163
LED TV	15%	35332	156779	0	192111	0	0	192111	28817	163294
OFFICE EQUIPMENTS	15%	59065	28240	479924	567229	0	0	567229	49090	518139
Battery - Exide (UPS)	15%	16094	10781	0	26875	0	0	26875	4031	22844
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1589	0	0	1589	0	0	1589	238	1351
UPS	40%	916	0	2288	3204	0	0	3204	824	2380
ERP Software	25%	321454	0	0	321454	0	0	321454	80364	241090
Welding Machine (Model-ARC400)	15%	18673	0	0	18673	0	0	18673	2801	15872
mobile	15%	864248	125529	0	989777	0	0	989777	148467	841310
Motor Cycle	15%	55722	0	0	55722	0	0	55722	8358	47364
Bicycle	15%	4255	0	0	4255	0	0	4255	638	3617
Mahindra Bolero	15%	982083	0	0	982083	0	0	982083	147312	834771
Range Rover	15%	0	9391346	0	9391346	0	0	9391346	1408702	7982644
Security System	15%	0	0	293635	293635	0	0	293635	22023	271612
<b>Total</b>		<b>7429128</b>	<b>1040679</b>	<b>2256942</b>	<b>20092866</b>	<b>0</b>	<b>0</b>	<b>20092866</b>	<b>3275875</b>	<b>16816991</b>

#### Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Bank of Baroda	Sanganer Jaipur	27950200001345		BARB0JAISAN	Current
2	Kotak Mahindra Bank	C-SCHEME JAIPUR	6912104928		KKBK0003541	Cash Credit
3	Yes Bank Ltd	O-19A Ground Floor Ashok Marg C-Scheme Jaipur 302001	002484600004340		YESB0000024	Cash Credit
4	Bank of Baroda	SANGANER JAIPUR	27950200000643		BARB0JAISAN	Current
5	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071		FDRL0001832	Cash Credit(Primary)
6	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867		FDRL0001832	Current
7	STATE BANK OF INDIA		000000394763233 29	302002139	SBIN0031795	Current
8	FEDERAL BANK		22230200000989	495049002	FDRL0002223	Current
9	FEDERAL BANK		13735600003483		FDRL0001373	Other
10	FEDERAL BANK		18320200002048		FDRL0001832	Current
11	FEDERAL BANK		18325600001227		FDRL0001832	Over Draft
12	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	226049003	FDRL0001679	Other
13	FEDERAL BANK	BILASPUR	16665600001244	495049002	FDRL0001666	Other

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	322908936
2	30AAHCB5386N1ZD	50515837
3	23AAHCB5386N1Z8	0
4	09AAHCB5386N1ZY	7320176
5	22AAHCB5386N1ZA	241862339
6	04AAHCB5386N1Z8	38307472
7	21AAHCB5386N1ZC	201704622
	<b>TOTAL</b>	<b>862619382</b>

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





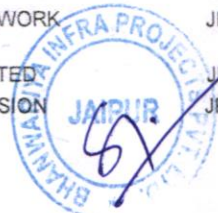
60	22AAHCB5386N1ZA	AA221121104763Y	20-Dec-2021	November,2021	11581050	11581050
61	09AAHCB5386N1ZY	AB091121107704L	18-Dec-2021	November,2021	0	0
62	04AAHCB5386N1Z8	AA041121024998C	18-Dec-2021	November,2021	0	0
63	21AAHCB5386N1ZC	AA2101222208701	19-Feb-2022	January,2022	17884135	17884135
64	09AAHCB5386N1ZY	AB0901222814087	19-Feb-2022	January,2022	0	0
65	09AAHCB5386N1ZY	AB090222310356K	19-Mar-2022	February,2022	0	0
66	22AAHCB5386N1ZA	AA2201221060259	19-Feb-2022	January,2022	21525308	21525308
67	04AAHCB5386N1Z8	AA0401220305026	19-Feb-2022	January,2022	0	0
68	30AAHCB5386N1ZD	AA3012210420282	19-Jan-2022	December,2021	8949153	8949153
69	04AAHCB5386N1Z8	AA0402220303911	19-Mar-2022	February,2022	0	0
70	08AAHCB5386N1Z0	AA080122566679U	21-Feb-2022	January,2022	62098687.7	62098687.7
71	21AAHCB5386N1ZC	AA211221436516Q	24-Jan-2022	December,2021	16195970	16195970
72	09AAHCB5386N1ZY	AB0912217452295	19-Jan-2022	December,2021	0	0
73	21AAHCB5386N1ZC	AA211121254931S	21-Dec-2021	November,2021	11111497	11111497
74	23AAHCB5386N1Z8	AA230122261718G	17-Feb-2022	January,2022	0	0
75	08AAHCB5386N1Z0	AA080222498718R	19-Mar-2022	February,2022	73074202.74	73074202.74
76	30AAHCB5386N1ZD	AA3002220321562	19-Mar-2022	February,2022	13721829	13721829
77	22AAHCB5386N1ZA	AA2202221110953	19-Mar-2022	February,2022	27887143	27887143
78	04AAHCB5386N1Z8	AA040322038629C	19-Apr-2022	March,2022	368242	368242
79	23AAHCB5386N1Z8	AA230322453665D	19-Apr-2022	March,2022	0	0
80	08AAHCB5386N1Z0	AA080322888693R	20-Apr-2022	March,2022	133042229	133042229
81	30AAHCB5386N1ZD	AA300322047746I	20-Apr-2022	March,2022	27844855	27844855
82	09AAHCB5386N1ZY	AB090322864663Y	20-Apr-2022	March,2022	5294370	5294370
83	22AAHCB5386N1ZA	AA220322151146U	20-Apr-2022	March,2022	21691960	21691960
84	21AAHCB5386N1ZC	AA210322340079Q	20-Apr-2022	March,2022	99668319.62	99668319.62
Total					860148220.89	860148220.89

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	STATE BANK OF INDIA , STATE BANK BHAVAN 3RD FLOOR FRT DEPARTMENT MADAME CAMAE ROAD NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021	-	5457346
2	SFT-003_03B Cash withdrawals in current account	STATE BANK OF INDIA , STATE BANK BHAVAN 3RD FLOOR FRT DEPARTMENT MADAME CAMAE ROAD NARIMAN POINT, MUMBAI, MAHARASHTRA, INDIA, 400021	-	0
3	SFT-005 Time deposit	THE FEDERAL BANK LIMITED , FEDERAL TOWERS PB NO 103 TAXATION DEPARTMENT ALUVA, ALUVA, KERALA, INDIA, 683101	-	56360950
Total				61818296.00

Details of T.D.S. on Non-Salary(26 AS Import Date:28 Sep 2022)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	378188	378188
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	407000	407000
3	DAKSHINANCHAL VIDYUT VITRAN NIGAM LIMITED	AGRD11654G	36914	36914
4	ENGINEERS INDIA LTD.	DELE00048G	1779791	1779791
5	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	535035	535035
6	EXECUTIVE ENGINEER-ELECT.DIV. I	PTLE10345G	986851	986851
7	GLOBAL INFRABUILD PRIVATE LIMITED	JPRG05216B	70427	70427
8	INDIAN RAILWAY FINANCE CORP LTD	DELI04124B	2590742	2590742
9	J V V N LIMITED - JODHPUR	JDHJ01550D	718243	718243
10	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	2213883	2213883
11	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	9102	9102
12	RESIDENT ENGINEER ELECTRIC DIVISION	JPRR02690C	446545	446545





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
AAHCB5386N Code :GST-007

A.Y. 2022-2023 PAN :

  
Signature

(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED

Date-29.09.2022

CompuTax : GST-007 [BHANWARIYA INFRA PROJECTS PRIVATE LIMITED]

VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892





# 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  
562813790290922

Date of e-Filing  
29-Sep-2022

Name	:	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED
PAN/TAN	:	AAHCB5386N
Address	:	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, JAIPUR, ., Rajasthan, 302006
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	:	2022-23
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Original
Capacity	:	Chartered Accountant
Verified By	:	425013

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







**FORM NO. 3CA**  
[See rule 6G(1)(b)]

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  
**M / s. BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur  
PAN AAHCB5386N

was conducted by us VINOD SINGHAL & CO LLP in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 25-Aug-2022 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2021 to ending on 31-MAR-2022  
(b) the audited Balance Sheet as at 31-MAR-2022; 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:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : JAIPUR  
Date : 25/08/2022  
UDIN : 22425013AULBLM7216

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)

(MANISH KHANDELWAL)  
PARTNER  
Membership No: 425013





**FORM NO. 3CD**

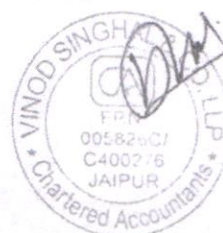
[See rule 6G(2)]

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

01	Name of the assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
02	Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur			
03	Permanent Account Number (PAN)	AAHCB5386N			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAHCB5386N1ZO	
	Goods and service tax	UTTAR PRADESH		09AAHCB5386N1ZY	
	Goods and service tax	MADHYA PRADESH		23AAHCB5386N1Z8	
	Goods and service tax	CHATTISHGARH		22AAHCB5386N1ZA	
	Goods and service tax	ODISHA		21AAHCB5386N1ZC	
	Goods and service tax	CHANDIGARH		04AAHCB5386N1Z8	
	Goods and service tax	GOA		30AAHCB5386N1ZD	
05	Status	Company			
06	Previous year	from 01-Apr-2021 to 31-MAR-2022			
07	Assessment year	2022-23			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?	Yes (section : 115BAA)			

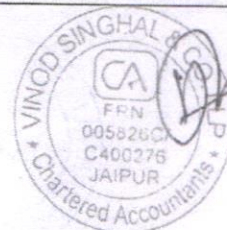
**Part B**

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)
		NA	
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No	
		Name of Partner/Member	Date of change
		Type of change	Old profit sharing ratio
		New profit Sharing Ratio	Remarks
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)		
		Sector	Sub Sector
		CONSTRUCTION	Other construction activity n.e.c.
			Code
			06010
	b) If there is any change in the nature of business or profession, the particulars of such change.	No	
		Business	Sector
		Sub Sector	Code
			Remarks if any:
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	



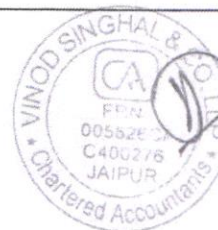


b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, -, -, RAJASTHAN, 302006, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)		No
	Section	Amount	Remarks if any:
13	a) Method of accounting employed in the previous year		Mercantile system (Mercantile System)
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.		No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)		No
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Net Effect (Rs.)
			Remarks if any:
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements	
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD	
	ICDS VII - Governments Grants	NA	
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.	
14	a) Method of valuation of closing stock employed in the previous year.		Raw Material and Finished Goods :- Cost or NRV Whichever is lower
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:		No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
			Remarks if any:
15	Give the following particulars of the capital asset converted into stock-in-trade:-		Nil
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition
			Amount at which capital assets converted into stock
			Remarks if any:
16	Amounts not credited to the profit and loss account, being, -		
	a) the items falling within the scope of section 28;		Nil
	Description	Amount	Remarks if any:



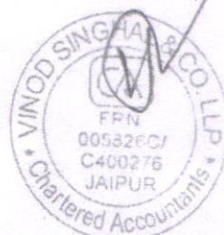


b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;		Nil										
	Description	Amount	Remarks if any:				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





Name of Fund	Amount	Actual Date	Due Date	The actual amount paid
EMPLOYEES STATE INSURANCE	161	01/11/2021	15/06/2021	161
EMPLOYEES STATE INSURANCE	6404	14/06/2021	15/06/2021	6404
EMPLOYEES STATE INSURANCE	227	01/11/2021	15/06/2021	227
EMPLOYEES STATE INSURANCE	19518	15/07/2021	15/07/2021	19518
EMPLOYEES STATE INSURANCE	1208	01/11/2021	15/07/2021	1208
EMPLOYEES STATE INSURANCE	2526	13/08/2021	15/07/2021	2526
EMPLOYEES STATE INSURANCE	38658	13/08/2021	15/08/2021	38658
EMPLOYEES STATE INSURANCE	3442	13/08/2021	15/08/2021	3442
EMPLOYEES STATE INSURANCE	35254	13/09/2021	15/09/2021	35254
EMPLOYEES STATE INSURANCE	7917	13/09/2021	15/09/2021	7917
EMPLOYEES STATE INSURANCE	43025	15/10/2021	15/10/2021	43025
EMPLOYEES STATE INSURANCE	2438	15/10/2021	15/10/2021	2438
EMPLOYEES STATE INSURANCE	43340	15/11/2021	15/11/2021	43340
EMPLOYEES STATE INSURANCE	1199	15/11/2021	15/11/2021	1199
EMPLOYEES STATE INSURANCE	47931	15/12/2021	15/12/2021	47931
EMPLOYEES STATE INSURANCE	876	15/12/2021	15/12/2021	876
EMPLOYEES STATE INSURANCE	224	13/01/2022	15/01/2022	224
EMPLOYEES STATE INSURANCE	3620	13/01/2022	15/01/2022	3620
EMPLOYEES STATE INSURANCE	1072	13/01/2022	15/01/2022	1072
EMPLOYEES STATE INSURANCE	9633	12/01/2022	15/01/2022	9633
EMPLOYEES STATE INSURANCE	25874	13/01/2022	15/01/2022	25874
EMPLOYEES STATE INSURANCE	1982	13/01/2022	15/01/2022	1982
EMPLOYEES STATE INSURANCE	387	13/01/2022	15/01/2022	387
EMPLOYEES STATE INSURANCE	685	12/01/2022	15/01/2022	685
EMPLOYEES STATE INSURANCE	1763	12/01/2022	15/01/2022	1763
EMPLOYEES STATE INSURANCE	9468	15/02/2022	15/02/2022	9468
EMPLOYEES STATE INSURANCE	2384	15/02/2022	15/02/2022	2384
EMPLOYEES STATE INSURANCE	6061	15/02/2022	15/02/2022	6061
EMPLOYEES STATE INSURANCE	35713	15/02/2022	15/02/2022	35713
EMPLOYEES STATE INSURANCE	668	15/02/2022	15/02/2022	668
EMPLOYEES STATE INSURANCE	238	15/02/2022	15/02/2022	238
EMPLOYEES STATE INSURANCE	2351	14/03/2022	15/03/2022	2351
EMPLOYEES STATE INSURANCE	1919	14/03/2022	15/03/2022	1919
EMPLOYEES STATE INSURANCE	5626	14/03/2022	15/03/2022	5626
EMPLOYEES STATE INSURANCE	27707	14/03/2022	15/03/2022	27707
EMPLOYEES STATE INSURANCE	811	14/03/2022	15/03/2022	811
EMPLOYEES STATE INSURANCE	2288	14/03/2022	15/03/2022	2288
EMPLOYEES STATE INSURANCE	73	14/03/2022	15/03/2022	73
EMPLOYEES STATE INSURANCE	1445	14/04/2022	15/04/2022	1445
EMPLOYEES STATE INSURANCE	2400	14/04/2022	15/04/2022	2400
EMPLOYEES STATE INSURANCE	5377	14/04/2022	15/04/2022	5377
EMPLOYEES STATE INSURANCE	26758	14/04/2022	15/04/2022	26758
EMPLOYEES STATE INSURANCE	387	14/04/2022	15/04/2022	387
EMPLOYEES STATE INSURANCE	75	14/04/2022	15/04/2022	75
EMPLOYEES STATE INSURANCE	253	14/04/2022	15/04/2022	253
EMPLOYEES STATE INSURANCE	2187	14/04/2022	15/04/2022	2187
ज.प्र.स.	1066	14/04/2022	15/04/2022	1066
EMPLOYEES STATE INSURANCE	429	15/01/2022	04/03/2022	429
EMPLOYEES STATE INSURANCE	803	15/02/2022	04/03/2022	803
EMPLOYEES STATE INSURANCE	10716	15/05/2021	15/05/2021	10716
PROVIDENT FUND	1529	01/11/2021	15/05/2021	1529
PROVIDENT FUND	106378	15/05/2021	15/05/2021	106378
PROVIDENT FUND	47236	15/06/2021	15/06/2021	47236
PROVIDENT FUND	18186	19/06/2021	15/06/2021	18186
PROVIDENT FUND	2154	01/11/2021	15/06/2021	2154

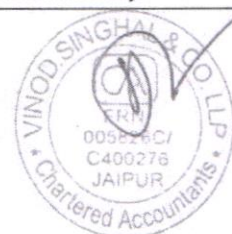




PROVIDENT FUND	191259	15/07/2021	15/07/2021	191259
PROVIDENT FUND	24094	13/08/2021	15/07/2021	24094
PROVIDENT FUND	17324	01/11/2021	15/07/2021	17324
PROVIDENT FUND	343624	13/08/2021	15/08/2021	343624
PROVIDENT FUND	39658	01/11/2021	15/08/2021	39658
PROVIDENT FUND	174338	21/01/2022	15/08/2021	174338
PROVIDENT FUND	119658	21/01/2022	15/09/2021	119658
PROVIDENT FUND	60238	07/10/2021	15/09/2021	60238
PROVIDENT FUND	315190	13/09/2021	15/09/2021	315190
PROVIDENT FUND	23115	01/11/2021	15/09/2021	23115
PROVIDENT FUND	385362	15/10/2021	15/10/2021	385362
PROVIDENT FUND	134255	21/01/2022	15/10/2021	134255
PROVIDENT FUND	55924	01/11/2021	15/10/2021	55924
PROVIDENT FUND	422947	15/11/2021	15/11/2021	422947
PROVIDENT FUND	136713	21/01/2022	15/11/2021	136713
PROVIDENT FUND	137103	21/01/2022	15/12/2021	137103
PROVIDENT FUND	466865	14/12/2021	15/12/2021	466865
PROVIDENT FUND	649606	12/01/2022	15/01/2022	649606
PROVIDENT FUND	16680	15/01/2022	15/01/2022	16680
PROVIDENT FUND	13639	12/01/2022	15/01/2022	13639
PROVIDENT FUND	10640	15/02/2022	15/02/2022	10640
PROVIDENT FUND	678722	15/02/2022	15/02/2022	678722
PROVIDENT FUND	588268	14/03/2022	15/03/2022	588268
PROVIDENT FUND	51063	14/03/2022	15/03/2022	51063
PROVIDENT FUND	26093	15/04/2022	15/04/2022	26093
PROVIDENT FUND	666307	13/04/2022	15/04/2022	666307
PROVIDENT FUND	44034	13/04/2022	15/04/2022	44034

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;		Nil
	Particulars	Amount in Rs.	Remarks if any:
2	expenditure of personal nature;		
	Particulars	Amount in Rs.	
	donation		655796
3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions		Nil
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.		Nil
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force		Nil
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above		Nil
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law		Nil
	Particulars	Amount in Rs.	Remarks if any:





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

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted:

Nil

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

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Nil

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

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

A Details of payment on which tax is not deducted:

Nil

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

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

Nil

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

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

A Details of payment on which levy is not deducted:

Nil

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

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

Nil

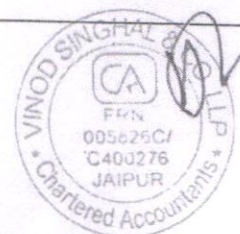
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

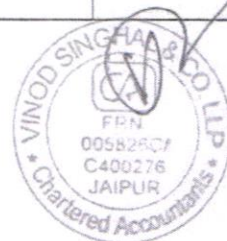
vi Royalty, license fee, service fee etc. under sub-clause (iib)

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



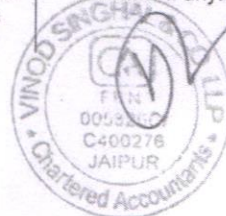


Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:
vii Payment to PF/other fund etc. under sub-clause (iv)													
ix Tax paid by employer for perquisites under sub-clause (v)													
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA													
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks							
d) Disallowance/deemed income under section 40A(3):													
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:							
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes													
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:							
e) provision for payment of gratuity not allowable under section 40A(7); Nil													
f) any sum paid by the assessee as an employer not allowable under section 40A(9); Nil													
g) particulars of any liability of a contingent nature; Nil													
Nature of Liability		Amount	Remarks if any:										
h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; Nil													
Particulars		Amount	Remarks if any:										
i) amount inadmissible under the proviso to section 36(1)(iii). Nil													
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. Nil													
23 Particulars of payments made to persons specified under section 40A(2)(b).													
Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no							
Prem Devi	Directors wife		966907	Interest									
Jai Narayan Bhawariya	Director		2630868	Interest									
Jai Narayan Bhawariya	Director		6300000	Remuneration									
Jai Narayan Bhawariya	Director		864000	Rent									
Somesh Bhanwariya	Director		2434143	Interest									
Somesh Bhanwariya	Director		4410000	Remuneration									
Kritesh Bhanwariya	Director		1860976	Interest									
Kritesh Bhanwariya	Director		3780000	Remuneration									



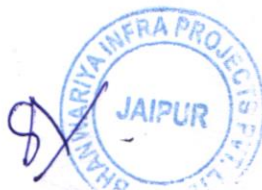


	Rameshwar Prasad Chaudhary	Director		120928	Interest		
	Deepika Bhanwariya	Directors Daughter		42480	Interest		
	Sadhna Bhanwariya	Directors Daughter		134960	Interest		
	Goodwill Enterprises	Directors Proprietorship Firm		17009468	Purchase		
	Bhanwariya Enterprises	Director brothers Proprietorship Firm		337020	Interest		
	Bhanwariya Electricals	Director brothers Proprietorship Firm		640180	Interest		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					Nil	
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					Nil	
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year; Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year; Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	B was incurred in the previous year and was						
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						
	Nature of Liability		Amount	Remarks if any:		Section	
	TDS and TCS Payable		185911			Sec 43B(a) -tax , duty,cess,fee etc	
	ESI Payable		211619			Sec 43B(b) -provident /superannuation/gratuity/other fund	
	PF Payable		1534051			Sec 43B(b) -provident /superannuation/gratuity/other fund	
	GST Odisha		8383508			Sec 43B(a) -tax , duty,cess,fee etc	
	GST Goa		2772476			Sec 43B(a) -tax , duty,cess,fee etc	
	GST RCM Rajasthan		34200			Sec 43B(a) -tax , duty,cess,fee etc	
	b) not paid on or before the aforesaid date. Nil						
	Nature of Liability		Amount	Remarks if any:		Section	
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account. No						
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. No						
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment		
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. NA						
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:		





28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.															No	
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.															No	
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:										
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56															NA	
	Nature of Income				Amount				Remarks if any:								
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56															NA	
	Nature of Income				Amount				Remarks if any:								
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]															No	
	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?															NA	
	Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE			Whether the Excess money has been repatriated within the prescribed time			Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time			Expected Date	Remarks if any:				
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B															NA	



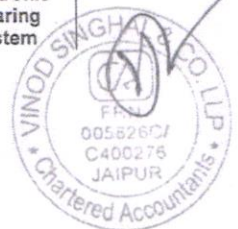


	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:	
30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)				NA			
		Nature of the impermissible avoidance arrangement		Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement		Remarks if any:			
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
		Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		Bhawariya electricals	jaipur		1080000	No	6106500	Electronic clearing system	
		Deepika Bhanwariya	jaipur		1608000	No	1768000	Electronic clearing system	
		Jai Narayan Bhanwariya	jaipur		8926000	No	27902821.25	Electronic clearing system	
		Kritesh Bhanwariya	jaipur		5150000	No	19117300	Electronic clearing system	
		Prem Devi	jaipur		1365000	No	8811390	Electronic clearing system	
		Rameshwar Choudhary	jaipur		18795000	Yes	6842360	Electronic clearing system	
		Sadhana bhanwariya	jaipur		1540000	No	4758000	Electronic clearing system	
		Somesh Bhanwariya	jaipur		6483000	No	24692522	Electronic clearing system	
	b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil			





Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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
b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account						
Nil						
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
b c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
b d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year						
Nil						
Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:						
Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
Jai Narayan Bhanwariya	JAIPUR		1090000	27902821.25	Electronic clearing system	





Bhanwariya Enterprises	JAIPUR		407000	3099000	Electronic clearing system	
Deepika Bhawariya	JAIPUR		1590000	1768000	Electronic clearing system	
Kirtesh bhawariya	JAIPUR		410000	19117300	Electronic clearing system	
Premi Devi	JAIPUR		610500	8811390	Electronic clearing system	
Rameshwar Choudhary	JAIPUR		22057360	6842360	Electronic clearing system	
Sadhna Bhawariya	JAIPUR		4100000	4758000	Electronic clearing system	
Somesh Bhawariya	JAIPUR		1058000	24692522	Electronic clearing system	
BHAWARIYA ELECTRICLAS	JAIPUR		20000	6106500	Electronic clearing system	

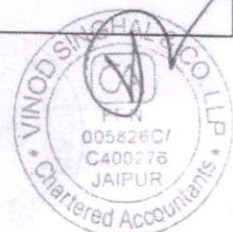
d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year Nil

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year Nil

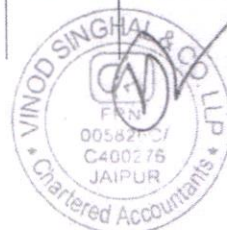
Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

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





Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks		
						Amount	Order U/S and date			
b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.					No				
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.					No				
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.					No				
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).					Nil				
	Section	Amount			Remarks if any:					
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:					Yes				
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	JPRB0551 2D	194A	Interest other than Interest on securities	9957343	9957343	9957343	996034			
	JPRB0551 2D	194C	Payments to contractors	178506640	175264350	175264350	2010291			
	JPRB0551 2D	194-I	Rent	2344216	960000	960000	96000			
	JPRB0551 2D	192A	Payment of accumulated balance due to an employee	34532909	16919210	16919210	4599600			
	JPRB0551 2D	194J	Fees for professional or technical services	10337193	10246192	10246192	594926			
	JPRB0551 2D	194H	Commission or brokerage	306000	306000	306000	15300			
	JPRB0551 2D	194Q	TDS on Purchase of Goods	504750046	388562372	388562372	338424			





39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	No
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40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:					
	Particulars	Previous Year		%	Preceding previous Year	
	Total turnover of the assessee		841494824		568278112	
	Gross profit/turnover	152900486	841494824	18.17	86669268	568278112
	Net profit/turnover	43819821	841494824	5.21	24424230	568278112
	Stock-in-trade/turnover	70171168	841494824	8.34	36659366	568278112
	Material consumed/finished goods produced	0	0	0	0	0

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

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B						NA
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286						NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March, 2022)						NA
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For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



(MANISH KHADELWAL)  
PARTNER  
Membership No: 425013

Place :JAIPUR  
Date : 25/08/2022  
UDIN : 22425013AULBLM7216

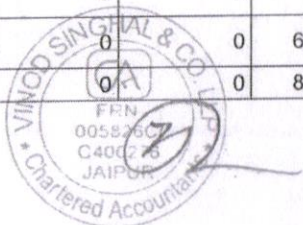




**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
AC(1)	15%	1,39,602	0	0	1,39,602	3,29,094	0	0	0	0	45,622	4,23,074
AC(2)	15%	7,650	0	0	7,650	0	0	0	0	0	1,148	6,502
AC(3)	15%	8,165	0	0	8,165	0	0	0	0	0	1,225	6,940
ATTENDANCE MACHINE	15%	7,462	0	0	7,462	0	0	0	0	0	1,119	6,343
Biometric Machine	15%	5,494	0	0	5,494	0	0	0	0	0	824	4,670
Concrete Mixer	15%	30,246	0	0	30,246	0	0	0	0	0	4,537	25,709
Inverter	15%	67,947	0	0	67,947	3,813	0	0	0	0	10,764	60,996
Submersible Pump	15%	46,304	0	0	46,304	0	0	0	0	0	6,946	39,358
Mahindra Jeep	15%	43,130	0	0	43,130	0	0	0	0	0	6,470	36,660
Tata Indigo	15%	64,010	0	0	64,010	0	0	0	0	0	9,602	54,408
Fortuner	15%	4,05,022	0	0	4,05,022	0	0	0	0	0	60,753	3,44,269
JCB	15%	3,16,704	0	0	3,16,704	0	0	0	0	0	47,506	2,69,198
EPABX	15%	1,793	0	0	1,793	0	0	0	0	0	269	1,524
Water Purifier	15%	28,720	0	0	28,720	28,941	0	0	0	0	6,479	51,182
Computer and Printers	40%	10,77,929	0	0	10,77,929	6,23,264	0	0	0	0	6,20,653	10,80,540
NAS Backup Device	40%	9,236	0	0	9,236	0	0	0	0	0	3,694	5,542
Furniture and Fixtures	10%	6,93,695	0	0	6,93,695	11,90,103	0	0	0	0	1,47,183	17,36,615
Website	25%	8,19,278	0	0	8,19,278	0	0	0	0	0	2,04,820	6,14,458





12	Furniture & fixtures	0	5,81,004	5,81,004	23/11/2021	23/11/2021
13	Furniture & fixtures	0	1,79,840	1,79,840	09/12/2021	09/12/2021
14	Furniture & fixtures	0	30,593	30,593	08/01/2022	08/01/2022
15	Furniture & fixtures	0	10,400	10,400	31/01/2022	31/01/2022
	<b>Total</b>	<b>3,66,166</b>	<b>8,23,937</b>	<b>11,90,103</b>		

**Block 15% LED TV**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	LED TV	19,045	0	19,045	01/10/2021	01/10/2021
2	LED TV	1,37,734	0	1,37,734	01/10/2021	01/10/2021
	<b>Total</b>	<b>1,56,779</b>	<b>0</b>	<b>1,56,779</b>		

**Block 15% OFFICE EQUIPMENTS**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN	6,000	0	6,000	10/07/2021	10/07/2021
2	FAN	0	5,212	5,212	05/10/2021	05/10/2021
3	FAN	0	5,720	5,720	24/11/2021	24/11/2021
4	FAN	0	4,640	4,640	24/12/2021	24/12/2021
5	FAN	0	1,450	1,450	28/02/2022	28/02/2022
6	FAN	0	3,125	3,125	25/03/2022	25/03/2022
7	FAN	0	1,250	1,250	31/03/2022	31/03/2022
8	Kitchen Equipments	5,940	0	5,940	03/06/2021	03/06/2021
9	Kitchen Equipments	9,100	0	9,100	10/07/2021	10/07/2021
10	Office Equipment	7,200	0	7,200	02/04/2021	02/04/2021
11	Office Equipment	0	4,880	4,880	24/12/2021	24/12/2021
12	Tools Spares and Hardwares	0	4,53,647	4,53,647	31/03/2022	31/03/2022
	<b>Total</b>	<b>28,240</b>	<b>4,79,924</b>	<b>5,08,164</b>		

**Block 15% Battery - Exide (UPS)**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Battery	10,781	0	10,781	05/08/2021	05/08/2021
	<b>Total</b>	<b>10,781</b>	<b>0</b>	<b>10,781</b>		

**Block 15% mobile**





S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Mobile	1,20,169	0	1,20,169	01/10/2021	01/10/2021
2	Mobile	5,360	0	5,360	01/10/2021	01/10/2021
	<b>Total</b>	<b>1,25,529</b>	<b>0</b>	<b>1,25,529</b>		

**Block 40% UPS**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	UPS	0	2,288	2,288	28/03/2022	28/03/2022
	<b>Total</b>	<b>0</b>	<b>2,288</b>	<b>2,288</b>		

**Block 15% Range Rover**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Range Rover	93,91,346	0	93,91,346	14/09/2021	14/09/2021
	<b>Total</b>	<b>93,91,346</b>	<b>0</b>	<b>93,91,346</b>		

**Block 15% Security System**

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Security System	0	2,16,635	2,16,635	20/01/2022	20/01/2022
2	Security System	0	77,000	77,000	28/03/2022	28/03/2022
	<b>Total</b>	<b>0</b>	<b>2,93,635</b>	<b>2,93,635</b>		







To,  
The Members,  
Bhanwariya Infra Projects Private Limited,  
Jaipur

**Report on the Audit of the Financial Statements**

We have audited the accompanying Financial Statements of BHANWARIYA INFRA PROJECTS PRIVATE LIMITED which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, the statement of Profit and Loss, and statement of cash flows for the year then ended and a summary of the 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 Companies Act, 2013 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 March 31, 2022, its Profit, and statement of 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.

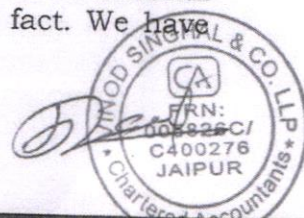
**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information.

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 in the 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.



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(Registered under the Limited Liability Partnership Act, 2008 on Conversion from  
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



## **Responsibilities of Management and Those Charged with Governance for the 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, (changes in equity) 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

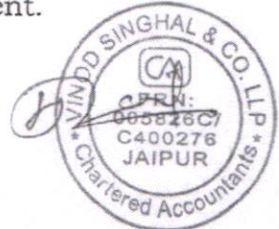
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **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 scepticism 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.

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.

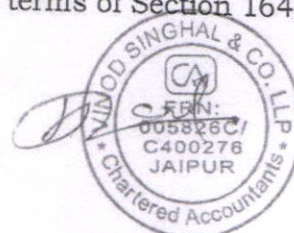
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure-A**", a statement on the matters specified in the paragraph 3 and 4 of the order.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts 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 & Loss, and statement of cash flows 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) Rule, 2014.
- e) On the basis of written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164(2) of the Act.





- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, and the operating effectiveness of such controls, refer our separate report in **Annexure-B**
- g) 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 derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
- a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year by the company for the FY 2021-22

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No.: 005826C/C4002

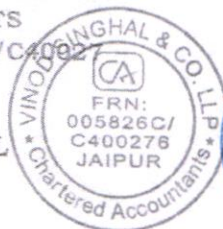
MANISH KHANDELWAL

Partner

Membership No.: 425013

UDIN: 22425013AULBM7216

Place:-Jaipur, 25<sup>th</sup> August 2022





**"ANNEXURE-A" TO THE INDEPENDENT AUDITORS' REPORT**

**ANNEXURE-A REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH-2022**

(i)	(a) A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment.  B. Whether the company is maintaining proper records showing full particulars of Intangible Assets.	YES, The Company has Maintained Proper Records Showing Full Particulars, Including Quantitative Details and Situation of Property, Plant And Equipment in Computerized System.  YES, The Company Is Maintaining Proper Records Showing Full Particulars Of Intangible Assets.
	(b) Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts;	Yes, The Management Has Physically Verified The Property, Plant And Equipment At Reasonable Intervals And No Discrepancies Were Observed.
	(c) Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.	N.A.
	(d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer. specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	There is no Revaluation of Property, Plant And Equipment Or Intangible Assets Or Both During The Year.
	(e) Whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements.	There Is No Such Case During The Current Financial Year 2021-22.
(ii)	(a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.  (b) Whether during any point of time of the year, 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; whether 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, if not, give details;	YES, As Per Explanation and Representation Given By Management, Physical Verification Of Inventory Is Conducted At Reasonable Interval On Site.  Yes, 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 and on the basis of representation from management there are 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)	(a)	Whether during the year the company has made investments in, 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, if so,-	YES						
	(b)	Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-  A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;  B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.	N.A.  <table><tr><th>Particulars</th><th>Balance</th></tr><tr><td colspan="2">As On 31.03.2022</td></tr><tr><td>1. Loan to Pratap Saran</td><td>Rs.-5,00,000.00/-</td></tr></table>	Particulars	Balance	As On 31.03.2022		1. Loan to Pratap Saran	Rs.-5,00,000.00/-
Particulars	Balance								
As On 31.03.2022									
1. Loan to Pratap Saran	Rs.-5,00,000.00/-								
	(b)	whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	No						
	(c)	In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	Yes						
	(d)	If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	No Overdue						
	(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans]	No						
	(f)	Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	No						
(iv)		In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.	In Respect Of Loans Granted, Provisions Of Sec.185 & 186 Of The Companies Act, 2013 Is Complied With.						
(v)		In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.	The company has not accepted any deposit from the public.						





(vi)	Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;	Not Applicable																		
(vii)	<div><div>(a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;</div><div>(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);</div></div>	As per information & explanation given to us there is no statutory due outstanding as at last date of financial year which pertains to last six months.																		
(viii)	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	Not Applicable																		
((ix)	<div>whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-</div> <table><tr><th>Nature of borrowing, including debt securities</th><th>Name of lender</th><th>Amount not paid on due date</th><th>Whether principal or interest</th><th>No. of days delay or unpaid</th><th>Remarks (if any)</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)													According to the information and explanation given to us and based on our examination of records of the company, there are no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)															
(x)	<div><div>(a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;</div><div>(b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;</div></div>	Not Applicable																		
(xi)	<div><div>(a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;</div><div>(b) whether any 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;</div><div>(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;</div></div>	<div>As per the management representation, there is no such case as on the date of balance sheet.</div> <div>No Such Case Found In The Company</div> <div>Whistle Blower Mechanism Not Applicable In This Company</div>																		
(xii)	(a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;																			





	(b) Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	Not Applicable
	(c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof	
(xiii)	Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.	According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, Transactions With The Related Parties Are In Compliance With Sections 177 And 188 Of The Act Where Applicable And Details Of Such Transaction In The Financial Statements Have Been Disclosed As Required By The Applicable Accounting Standards.
(xiv)	(a) Whether the company has an internal audit system commensurate with the size and nature of its business;	Not Applicable
	(b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	
(xv)	Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with.	According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, The Company Has Not Entered Into Non-Cash Transactions With Directors Or Persons Connected With Him, Hence This Para Is Not Applicable.
(xv)	(a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	The Company Is Not Required To Be Registered Under Section 45-IA Of The Reserve Bank Of India Act 1934.
	(b) Whether the company has 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;	Company Has Not Conducted Any Non-Banking Financial Or Housing Finance Activities Without A Valid Certificate Of Registration (CoR).
	(c) Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;	The Company Is Not A Core Investment Company (CIC)
	(d) Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.	Not Applicable





(xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	<b>Company Has Not Incurred Cash Losses In The Financial Year And In The Immediately Preceding Financial Year</b>
(xvii)	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	<b>There Has Not Been Any Resignation Of The Statutory Auditors During The Year</b>
(xix)	On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;	<b>In Our Knowledge There Are No Material Uncertainty Exists As On The Date Of The Audit Report About Company Ability To Meet Its Liability.</b>
(xx)	(a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	<b>Not Applicable</b>  <b>N.A.</b>
	(b) Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.	
(xxi)	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	<b>There Are No Any Qualifications Or Adverse Remarks By The Respective Auditors In The Companies (Auditor's Report) Order (Caro) Reports Of The Companies Included In The Consolidated Financial Statements</b>

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No.: 005826C/

MANISH KHANDELWAL

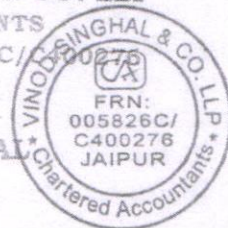
Partner

Membership No.: 425013

Place:-Jaipur

Dated: 25-08-2022

UDIN: - 22425013AULBLM7216





**"ANNEXURE-B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED.**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the Internal Financial Controls over financial reporting of Bhanwariya Infra Projects Private Limited as of March 31, 2022 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

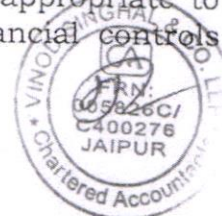
The Company's management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





## Meaning of Internal Financial Controls over Financial Reporting

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

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

## Inherent Limitations of Internal Financial Controls Over Financial Reporting

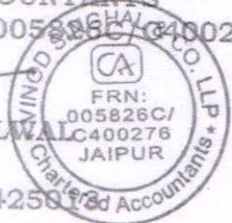
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

We have framed our opinion on the basis of the management representation letter received by the Company's management. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For VINOD SINGHAL & CO LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/400276

MANISH KHANDELWAL  
Partner  
Membership No.: 425613  
Date: -25-08-2022  
Place: -Jaipur  
UDIN: - 22425013AULBLM7216





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Balance Sheet as at 31st March, 2022

Particulars	Note No	31-Mar-22	31-Mar-21
		Rs. In Lacs	Rs. In Lacs
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	3	493.00	493.00
(b) Reserves and Surplus	4	1,257.93	934.54
(c) Money received against share warrants		-	-
(2) Share Application Money pending allotment			-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	1,096.22	877.94
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	6	-	6.94
(d) Long-Term Provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	7	827.80	544.13
(b) Trade Payables			
- Total outstanding dues of micro enterprises and small enterprises			-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	8	631.88	1,367.72
(c) Other current liabilities	9	882.62	126.35
(d) Short-term Provisions			-
<b>Total</b>		<b>5,189.46</b>	<b>4,350.61</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	128.39	46.58
(ii) Intangible assets		11.21	11.45
(iii) Capital Work-in-progress			-
(iv) Intangible assets under development			-
(b) Non-current investments	11	0.32	0.32
(c) Deferred Tax assets (Net)	12	7.19	4.47
(d) Long-term loans and advances		-	-
(e) Other non-current assets	13	35.32	32.18
(2) Current assets			
(a) Current Investments			-
(b) Inventories	14	701.71	366.59
(c) Trade Receivables	15	1,294.05	822.74
(d) Cash and Cash equivalents	16	664.89	829.40
(e) Short-term Loans & Advances	17	5.00	-
(f) Other Current Assets	18	2,341.39	2,236.88
<b>Total</b>		<b>5,189.46</b>	<b>4,350.61</b>

Notes to Accounts & Summary of Significant

1 & 2

The accompanying notes are the integral part of the financial statements

As per our report of even date

For and on behalf of the Board

For VINOD SINGHAL & CO LLP

For BHANWARIYA INFRA PROJECTS (P) LTD

Chartered Accountants

FRN : 005826C/C400276

(MANISH KHANDELWALA)

Partner

Mem. No. 425013

Dated:- 25.08.2022

Place: JAIPUR

UDIN:22425013AULBLM7213



(JAI NARAYAN BHAWARIYA)  
DIRECTOR (DIN: 07184875)

(SOMESH BHAWARIYA)  
DIRECTOR (DIN: 07186981)





# BHAWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Profit and Loss statement for the period ended 31st March, 2022

	Particulars	Note No	31-Mar-22	31-Mar-21
			Rs. In Lacs	Rs. In Lacs
I.	Revenue from operations	19	8,414.95	5,682.78
II.	Other Income	20	30.51	37.56
III.	Total Income (I + II)		8,445.46	5,720.34
IV.	<u>Expenses:</u>			
	Cost of Materials Consumed	21	7,221.06	4,747.28
	Changes in Inventories	22	(335.12)	68.81
	Employee Benefits Expenses	23	399.71	286.52
	Finance Costs	24	303.80	211.04
	Depreciation and Amortization Expenses	25	45.08	15.89
	Other Expenses	26	372.73	146.55
	Total Expenses (IV)		8,007.26	5,476.10
V.	Profit before exceptional and extraordinary items and tax (III - IV)		438.20	244.24
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		438.20	244.24
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		438.20	244.24
X.	Tax expense:			
	(1) Current tax		117.53	69.80
	(2) Deferred tax		(2.72)	(0.10)
XI.	Profit/(Loss) from the period from continuing operations (VII - VIII)		323.38	174.55
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		323.38	174.55
XVI.	Earnings per equity share:			
	(1) Basic		6.56	3.54
	(2) Diluted		6.56	3.54

Notes to Accounts & Summary of significant accounting policies

1 & 2

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

As per our report of even date

For VINOD SINGHAL & CO LLP

Chartered Accountants

FRN : 005826C/C40027

(MANISH KHANDLWAL)

Partner

Mem. No. 425013

Dated:- 25.08.2022

Place: JAIPUR

UDIN:22425013AULBLM7216

For and on behalf of the Board

For BHAWARIYA INFRA PROJECTS (P) LTD

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07184875)

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07186981)





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**(CIN :U45202RJ2017PTC059575)**

**Notes to financial statements for the year ended 31<sup>st</sup> March 2022**

**1. Corporate Information**

Bhanwariya Infra Projects Private Limited is a private limited company which was incorporated on November 23, 2017 under the provision of the Companies Act, 2013 vide Registration No.U45202RJ2017PTC059575 issued by the Registrar of Companies, Rajasthan. The company is engaged in providing construction, erection, commissioning services to various government departments and private clients.

**2. Significant Accounting Policies:**

**2.1 Basis of preparation**

The accompanying financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting and comply with the Accounting Standards issued in terms of Section 133 of the Companies Act, 2013 and in accordance with generally accepted accounting principles in India.

**2.2 Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.

As per opinion of the management, all the current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities have been provided in the books of accounts.

**2.3 Presentation and disclosure of financial statements (AS-1)**

Financial Statements are prepared in accordance with the Schedule III of the Companies Act, 2013 requirements Previous year's Figures are reclassified whenever is required.

**2.4 Valuation of Inventories (AS-2)**

Raw Material, Components, Stores and Spare are Valued at cost or NRV whichever is lower Working-Progress and finished goods are valued at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.





## **2.5 Cash Flow Statements (AS-3) & Sec.2(85) of Companies Act,2013**

AS-3 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company).

Also as per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of Small Company as per Sec.2(85) of the Companies Act,2013.

## **2.6 Contingencies and Event Occurring after the Balance Sheet date (AS-4)**

There are no such contingencies or event occurred after the balance sheet date, which has to be disclosed here.

## **2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)**

There is no extraordinary item or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy, hence this AS is not applicable on the Company.

## **2.8 Construction Contracts (AS-7)**

Since the Company is engaged in Construction Activities, this AS is applicable on the Company.

## **2.9 Revenue Recognition (AS-9)**

Revenue is recognized to the extent that is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Also there is no such instance of postponing of revenue recognition.

## **2.10 Property, Plant and Equipment (AS-10)**

Fixed assets are taken from the Proprietorship concern at the book value as on 31.12.2017. Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

## **2.11 Effects of changes in the Foreign Exchange Rates (AS-11)**

This AS is not applicable on the Company as the Company is not having any Foreign currency exposure.

## **2.12 Government Grants (AS-12)**

This AS is not applicable on the Company as there is no grant received during the period under audit.





### 2.13 Investments (AS-13)

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 long term (Non-Current) investments and non-current investment valued at cost price.

### 2.14 Employee Benefits (AS-15)

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss for the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the profit and loss account of the year in which the employee has rendered services and treated as defined benefit plans. The expense is recognized on the assumption that such benefits are payable at the end of the year to all the eligible employees.

### 2.15 Borrowing Cost (AS-16)

Company has qualifying assets and borrowing cost which are incurred for cited qualifying assets capitalized during the year. Therefore Balance borrowing costs are charged to revenue.

### 2.16 Segment Reporting (AS-17)

AS-17 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company), but there is no reporting segment in the Company.

### 2.17 Related Party Disclosures (AS-18)

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:-

#### (i) List of Related parties (Key Managerial Person & Their Relatives)

S. No.	Name	Relationship
1	Jai Narayan Bhawariya	Director
2	Rameshwar Prasad Chaudhary	Director
3	Somesh Bhawariya	Director
4	Kirtesh Bhawariya	Director
5	Deepika Bhawariya	Director's Daughter
6	Sadhna Bhawariya	Director's Daughter
7	Paragon Power Equipment (Prop: Prem Devi)	Director's Wife
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	Director's Proprietorship Firm
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	Director's Brother Proprietorship Firm
10	Bhawariya Electricals (Prop: Surendra Singh Choudhary)	Director's Brother Proprietorship Firm
11	SS Construction (Prop. Somesh Bhawariya)	Director's Proprietorship Firm





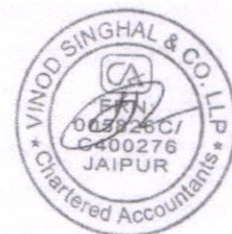
(ii) Disclosure in respect of Related Parties Transactions During the year as under:-

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	13,65,000.00/(6,10,500.00)	88,11,390.00	Interest Exp-9,66,907.00
2	Jai Narayan Bhawariya	89,26,000.00/(10,90,000.00)	2,79,02,821.25	Interest Exp-26,30,868.00 Remuneration-63,00,000.00 Rent-8,64,000.00
3	Somesh Bhawariya	64,83,000.00/(10,58,000.0)	2,46,92,522.00	Interest Exp-24,34,143.00 Remuneration-44,10,000.00
4	Kirtesh Bhavariya	51,50,000.00/(4,10,000.00)	1,91,17,300.00	Interest Exp-18,60,976.00 Remuneration-37,80,000.00
5	Rameshwar Prasad Chaudhary	18795000/(22057360)	-	Interest Exp -1,20,928.00
6	Deepika Bhawariya	16,08,000.00/(15,90,000.00)	1,78,000.00	Interest Exp -42,480.00
7	Sadhna Bhawariya	15,40,000.00/(41,00,000.00)	21,98,000.00	Interest Exp-1,34,960.00
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Purchase-1,70,09,468.00+ GST Sales -33,22,605.00+GST
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	(4,07,000.00)	26,92,000.00	Interest Exp-3,37,020.00
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	10,80,000.00/(20,000.00)	61,06,500.00	Interest Exp-6,40,180.00

**2.18 Earning Per Share (AS-20)**

Basic earnings per share are calculated by dividing the net profit or net loss for the period attributable to equity shareholders by the average number of equity shares outstanding during the year. Calculation of Basic & Diluted EPS is stated below:

Particulars	2021-22	2020-21
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	3,23,38,488.34	17,454,935.62
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4930000	4930000
(c) Basic & Diluted Earnings per Share (in Rs.)	6.56	3.54
(d) Nominal Value per Share (in Rs.)	10	10





## **2.19 Taxes on income (AS-22)**

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

## **2.20 Impairment of Assets (AS-28)**

The Company, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assessee.

## **2.21 Provisions, Contingent Liabilities and Contingent Assets (AS-29)**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.

### **Particulars**

	<b><u>2021-22</u></b>	<b><u>2020-21</u></b>
Claims against the company not acknowledged as debt	NIL	NIL
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	NIL	NIL
Other Commitments	NIL	NIL

## **2.22 Others:**

On the basis of the records available with the Company, there is no amount payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

On the basis of explanation given by management, all payable of promoters is treated as non-current liabilities and EMD/SD/Withheld treated as current assets.

## **2.23 Undisclosed Income:**

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).





### 3. Additional Regulatory Information

#### 3.1 Title deeds of Immovable Property not held in name of the Company:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
There are no any immovable property hence this para is not applicable						

#### 3.2 Revaluation of Property, Plant and Equipment:

The company has not revalued it's any Property, Plant and Equipment during the reporting period.

#### 3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

#### 3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date

#### 3.5 Intangible assets under development:

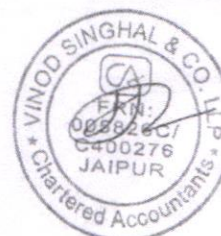
There is no Intangible asset under development in the company at the balance sheet date

#### 3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

#### 3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, 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 and on the basis of representation from management there are 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.





### 3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

### 3.9 Relationship with Struck off Companies:

Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

### 3.10 Registration of charges or satisfaction with Registrar of Companies

There are no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

### 3.11 Compliance with number of layers of companies:

The company has not any subsidiary company during or at the end of reporting period.

### 3.12 Ratio Analysis:

Particulars	Numerator/Denominator	31-Mar-22		31-Mar-21		Change in %	Reason
(a) Current Ratio	Current Assets	50,07,03,741.86	2.14	42,55,61,322.48	2.09	2.38%	-
	Current Liabilities	23,42,30,298.64		20,38,19,174.48			
(b) Debt-Equity Ratio	Total Debts	10,96,22,397.46	0.63	8,77,94,067.25	0.62	1.80%	-
	Equity	17,45,82,344.51		14,27,54,369.18			
(c) Return on Equity Ratio	Profit after Tax	3,23,38,488.34	0.20	1,74,54,935.62	0.13	56.24%	Profit after tax increase
	Average Shareholder's Equity	15,86,68,356.84		13,40,26,901.37			
(d) Inventory turnover ratio	Total Turnover	84,14,94,824.46	15.75	56,82,78,112.09	14.17	11.17%	-
	Average Inventories	5,34,15,267.00		4,01,00,033.00			
(e) Trade receivables turnover ratio	Total Turnover	84,14,94,824.46	7.95	56,82,78,112.09	6.74	17.89%	-
	Average Account Receivable	10,58,39,501.73		8,42,62,837.50			
(f) Trade payables turnover ratio	Total Purchases	45,73,03,770.46	4.57	34,31,00,397.32	2.52	81.26%	Trade payable decrease
	Average Account Payable	9,99,80,007.42		13,59,66,727.74			
(g) Net capital turnover ratio	Total Turnover	84,14,94,824.46	3.16	56,82,78,112.09	2.56	23.22%	-
	Net Working Capital	26,64,73,443.22		22,17,42,148.00			
(h) Net profit ratio	Net Profit before Tax	4,38,19,821.46	0.05	2,44,24,230.09	0.04	21.16%	-
	Total Turnover	84,14,94,824.46		56,82,78,112.09			
(i) Return on Capital employed	EBIT	7,42,00,106.65	0.26	4,55,28,582.29	0.20	31.97%	Net profit increase
	Capital Employed	28,47,15,254.97		23,05,48,436.43			
(j) Return on investment	Net Profit after Tax	3,23,38,488.34	0.11	1,74,54,935.62	0.08	50.02%	Net profit increase
	Total Investment	28,47,15,254.97		23,05,48,436.43			





### 3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

### 3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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 company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
F.R.N.: 005826C/C400276

(MANISH KHADELWA)

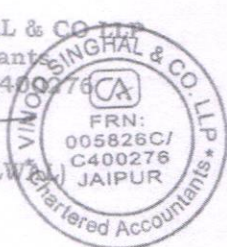
Partner

M.No. 425013

Date- 25.08.2022

Place: -Jaipur

UDIN: - 22425013AULBLM7216



FOR BHANWARIYA INFRA PROJECTS PVT LTD

(JAI NARAYAN BHAWARIYA)  
Director (DIN: 07184875)

(SOMESH BHAWARIYA)  
Director (DIN: 07186981)





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No. 3- Share Capital**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
<b>Equity Share Capital</b>		
Authorised Share capital		
5000000 Equity Shares of Rs.10 each fully paid up	500.00	500.00
<b>Issued, subscribed &amp; fully paid share capital</b>		
4930000 Equity Shares of Rs.10 each fully paid up	493.00	493.00
<b>Total</b>	<b>493.00</b>	<b>493.00</b>

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting

Equity Shares	As at 31st March, 2022		As at 31st March, 2021	
	Number of Shares	Rs.	Number of Shares	Rs.
At the beginning of the period	4930000	493.00	4930000	493.00
Issued during the period	-	-	-	-
Outstanding at the end of the	<b>4930000</b>	<b>493.00</b>	<b>4930000</b>	<b>493.00</b>

(b) Details of shareholders holding more than 5% in the company at the end of the year

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs.10/- each				
Jai Narayan Bhawariya	4730000	95.94%	4630000	93.91%
<b>Total</b>	<b>4730000</b>	<b>95.94%</b>	<b>4630000</b>	<b>93.91%</b>

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled to one vote per share with same rights. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters at the end of the year				% Change during the year.
Sr. no.	Promoter Name	No. of Shares	% of total Shares	
1	Jai Narayan Bhanwariya	47,30,000	95.94%	2.03%
<b>Total</b>		<b>4730000</b>	<b>95.94%</b>	<b>2.03%</b>

**Notes No. 4-Reserve & Surplus**

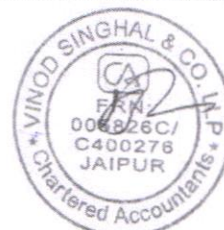
Particular	31.03.2022	31.03.2021
	Rs.	Rs.
<b>Profit &amp; Loss account</b>		
Balance as per last financial Statements	934.54	759.99
Add: amount transferred statement of profit & loss	323.38	174.55
Less: Appropriations	-	-
<b>Total</b>	<b>1,257.93</b>	<b>934.54</b>

**Notes No.5 Long Term Borrowing**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Car Loan	4.84	8.29
Federal Bank Bolero Loan 18327400000664	5.51	7.31
Loan From Federal Bank - GECL 16666900000647	52.81	-
Loan From Federal Bank - GECL 18326900000117	47.30	81.39
Range Rover Loan-030321980050000	68.79	-
Unsecured Loan from Directors and Relatives	916.99	780.94
<b>Total</b>	<b>1,096.22</b>	<b>877.94</b>

**Notes No.6- Other Long Term Liabilities**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
CSR Specified Fund	-	6.94
<b>Total</b>	<b>-</b>	<b>6.94</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No.7 Short Term Borrowing**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Bob Car Loan	3.53	3.23
Federal Bank Bolero Loan 18327400000664	1.81	1.68
Loan From Federal Bank - GECL 18326900000117	34.10	23.61
Range Rover Loan-030326520000019	10.07	-
NSIC Ltd.	443.95	494.69
Bank O/D	334.34	20.92
<b>Total</b>	<b>827.80</b>	<b>544.13</b>

**Notes No.8 Trade Payables**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Sundry Creditors	631.88	1,367.72
<b>Total</b>	<b>631.88</b>	<b>1,367.72</b>

**Notes No. 9 Other Current Liability**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
TDS and TCS Payable	1.86	13.69
GST Payable	148.32	56.05
ESI Payable	2.12	1.02
PF Payable	15.34	3.61
Salary and other Payable	21.14	23.21
Engineers India Ltd (EIL) - Mobilization Advance	315.39	-
SD (Contractors)	365.52	24.91
Hold & Advance- Sub Contractor	12.95	3.85
<b>Total</b>	<b>882.62</b>	<b>126.35</b>

**Notes No. 11 Non-Current Investment**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Gold Bond	0.32	0.32
<b>Total</b>	<b>0.32</b>	<b>0.32</b>

**Notes No.12 Deferred Tax Assets**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
WDV as per Companies ACT	139.60	58.04
WDV as per IT ACT	168.17	74.29
Difference	28.57	16.25
Preliminary Exp C/F	-	1.52
Tax rate 25.17%	28.57	17.77
<b>Total</b>	<b>7.19</b>	<b>4.47</b>

**Notes No 13 Other Non Current Assets**

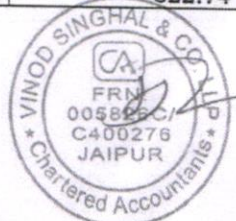
Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Kailash Sen Court Case Act 1923	4.80	4.80
Ram Swaroop Bhagwan Sahay Court Case 1923	5.04	5.04
Registration & Security Deposit	25.47	22.33
<b>Total</b>	<b>35.32</b>	<b>32.18</b>

**Notes No 14 Inventories**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Closing Stock	701.71	366.59
<b>Total</b>	<b>701.71</b>	<b>366.59</b>

**Notes No.15 Trade Receivable**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Trade Receivables	1,294.05	822.74
<b>Total</b>	<b>1,294.05</b>	<b>822.74</b>





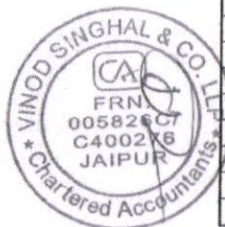
## BHAWARIYA INFRA PROJECTS PVT. LTD.

(CIN : U45202RJ2017PTC059575)

FIXED ASSETS (As per Companies Act) For F.Y 2021-22 (In Lacs)

Note No.- 10

S. NO.	PARTICULARS	GROSS BLOCK						DEPRECIATION			Net Block	
		AS AT 01.04.2021	ADDITION	ACQUISITION THROUGH BUSINESS COMBINATION	REVALUATION	DELETION	AS AT 31.03.2022	TOTAL UP TO 31.03.21	FOR THE YEAR	TOTAL UP TO 31.03.22	AS ON 31.03.22	As on 31.03.2021
(A)	PLANT & MACHINERY											
1	Air Conditioner	2.53	3.29				5.82	1.10	0.40	1.50	4.33	1.44
2	Concrete Mixer	0.53	-				0.53	0.28	0.05	0.33	0.20	0.25
3	Inverter	1.10	0.04				1.14	0.47	0.12	0.59	0.55	0.63
4	Submersible Pump	0.82	-				0.82	0.38	0.08	0.46	0.36	0.43
5	Camera	1.09	-				1.09	0.36	0.13	0.49	0.60	0.73
6	LED TV	0.53	1.57				2.10	0.25	0.22	0.47	1.63	0.28
7	Grinder Mixer	0.02	-				0.02	0.01	0.00	0.01	0.01	0.02
8	Welding Machine	0.26	-				0.26	0.08	0.03	0.12	0.14	0.17
Total ( A )		6.88	4.90			-	11.78	2.92	1.04	3.96	7.82	3.96
(B)	Vehicles											
1	Mahindra Jeep	0.76	-				0.76	0.62	-	0.62	0.14	0.14
2	Tata Indigo	1.13	-				1.13	0.92	-	0.92	0.21	0.21
3	Fortuner	7.13	-				7.13	6.02	-	6.02	1.11	1.11
4	Creta 1.6 CRDi	18.30	-				18.30	9.95	2.61	12.56	5.74	8.35
5	Motor Cycle	0.66	-				0.66	0.11	0.17	0.28	0.37	0.54
6	Car-Range Rover Velar	-	93.91				93.91	-	16.94	16.94	76.97	-
7	Bike	-	-				-	-	-	-	-	-
8	Bicycle	0.05	-				0.05	0.01	0.02	0.02	0.02	0.04
9	Mahindra Bolero	10.62	-				10.62	0.82	3.06	3.88	6.74	9.80
Total ( B )		38.63	93.91			-	132.55	18.45	22.80	41.24	91.30	20.19
(C)	Office Equipments											
1	Epabx	0.03	-				0.03	0.03	-	0.03	0.01	0.01
2	Biometric	0.10	-				0.10	0.09	-	0.09	0.01	0.01
3	Water Purifier	0.45	0.29				0.74	0.33	0.08	0.42	0.32	0.12
4	Attendance Machine	0.13	-				0.13	0.11	0.01	0.12	0.01	0.02
5	Office Equipments	0.88	5.08				5.96	0.62	1.80	2.42	3.54	0.26
Total ( C )		1.59	5.37			-	6.96	1.18	1.89	3.08	3.88	0.40
(D)	Computer											
1	Computer and Printers	16.58	6.23				22.81	5.88	8.72	14.61	8.20	10.69
2	NAS Backup Device	0.53	-				0.53	0.51	-	0.51	0.03	0.03
3	Mobile Phone	9.34	1.26				10.60	1.79	5.00	6.79	3.81	7.55
4	UPS	0.02	0.02				0.04	0.01	0.00	0.02	0.02	0.00
5	Battery	0.20	0.11				0.31	0.17	0.07	0.24	0.08	0.04
Total ( D )		26.68	7.62			-	34.30	8.36	13.79	22.16	12.14	18.32
(E)	FURNITURE & FIXTURE											
1	Furniture & Fixture	9.86	11.90				21.76	6.14	2.37	8.51	13.25	3.72
Total ( E )		9.86	11.90			-	21.76	6.14	2.37	8.51	13.25	3.72
(F). Sub Total (A+B+C+D+E)		83.64	123.70			-	207.34	37.05	41.90	78.95	128.39	46.58
(G)	Intangible Assets											-
1	Website	22.19	-				22.19	14.21	2.17	16.39	5.81	7.98
2	ERP Software	4.74	-			-	4.74	1.27	0.90	2.16	2.57	3.47
3	Security Systems	-	2.94			-	2.94	-	0.11	0.11	2.83	-
Sub Total (G)		26.93	2.94			-	29.87	15.48	3.18	18.66	11.21	11.45
Grand Total (F+G)		110.57	126.64			-	237.21	52.53	45.08	97.61	139.60	58.04





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Notes No. 16 Cash & Cash equivalents**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Balances with Bank	1.50	170.59
FDRs	649.56	631.87
Cash in Hand	13.84	26.93
<b>Total</b>	<b>664.89</b>	<b>829.40</b>

**Notes No 17 Short Term Loans & Advances**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Advance to Pratap Saran for Sub Contract	5.00	-
<b>Total</b>	<b>5.00</b>	<b>-</b>

**Notes No. 18 Other Current Assets**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
M.D.	1,350.45	1,285.01
Security Deposits	242.89	224.36
Recoverable from Departments	206.75	352.92
CTL Testing Recoverable	11.26	5.74
Advances to Sub Contractos	65.29	18.90
Advances to Creditors/Prepaid Exp	98.47	95.97
Income Tax Refund	26.21	40.85
Income Tax Refund F.Y.-21-22	154.58	
Less-Provision for Income Tax	117.53	
GST Input	37.04	
<b>Total</b>	<b>2,341.39</b>	<b>2,236.88</b>

**Note No. 19 Revenue from Operations**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Sales	8,151.73	5,413.70
GST Recoverable(TDS deducted on GST)	263.22	269.08
<b>Total</b>	<b>8,414.95</b>	<b>5,682.78</b>

**Note No. 20 Other Income**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Interest on FDR and IT Refund	30.51	37.56
<b>Total</b>	<b>30.51</b>	<b>37.56</b>

**Note No. 21 Cost of Material Consumed**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Purchase	4,573.04	3,431.00
GST Exp. (TDS deducted on GST)	263.22	269.08
Direct Expenses (Refer details below)	2,384.81	1,047.19
<b>Total</b>	<b>7,221.06</b>	<b>4,747.28</b>

**Direct Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Borrowing Cost	36.71	19.75
Payment to Sub-Contractors	1,419.82	852.93
Freight & Cartage	93.72	72.11
Labour Charges Others	677.02	66.85
Site Expenses	106.47	8.28
Loading & Unloading and Handling Expenses	10.70	5.25
Other Mis.Expenses	37.80	20.48
Water & Electricity Exp (Site)	2.58	1.54
<b>Total</b>	<b>2,384.81</b>	<b>1,047.19</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

**Note No. 22 Change in Inventory**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Opening Stock	366.59	435.41
Less-Closing Stock	701.71	366.59
<b>Total</b>	<b>(335.12)</b>	<b>68.81</b>

**Note No. 23 Employee Benefits Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Salary	346.21	275.47
Staff Welfare Expenses	20.19	2.70
ESI & PF Contribution (Employer)	33.32	8.35
<b>Total</b>	<b>399.71</b>	<b>286.52</b>

**Note No. 24 Finance Cost**

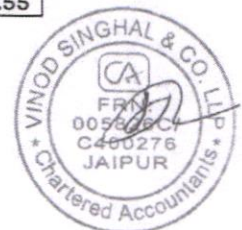
Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
-Interest Others	99.80	55.09
- Bank Charges & Commission	103.02	54.08
- Bank Interest	93.45	89.79
- Loan Processing Charges	7.53	12.08
<b>Total</b>	<b>303.80</b>	<b>211.04</b>

**Note No 25- Depreciation and amortization expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Depreciation on Property, Plant and Equipment	45.08	15.89
<b>Total</b>	<b>45.08</b>	<b>15.89</b>

**Notes No 26- Other Expenses**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
Audit Fees	1.75	1.75
Advertisement Expenses	0.22	0.87
AMC Charges	0.33	0.16
Balance Written Off	1.41	18.46
Consultancy, Legal & Professional Charges	43.51	28.40
Commission Expenses	3.06	0.44
Conveyance Expenses	50.36	3.66
Demand and Penalty (By Department)	2.88	14.19
Donation/CSR Expinditure	6.56	3.22
Electricity & Water & Fuel Expenses	45.34	3.07
Insurance Expenses	9.12	5.38
Office and Misc. Exp	3.69	1.58
Postage & Courier Expenses	1.52	0.70
Printing, Stationery & Office Expenses	4.42	9.42
Provision for Corporate Social Responsibility (CSR)	-	6.94
Rent Expenses	136.40	21.82
Registration & Subscription Charges	2.67	1.18
Repair & Maintenance Expenses	8.26	5.68
Rates & Taxes and Other Charges	0.44	0.21
Stamp Paper & Franking Charges	18.20	6.93
Telephone & Mobile Expenses	2.27	1.36
Tour & Travelling Expenses	30.30	11.14
<b>Total</b>	<b>372.73</b>	<b>146.55</b>



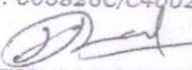


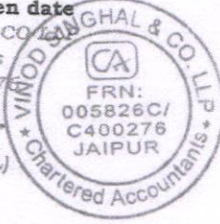
**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN:U45202RJ2017PTC059575)  
**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2022 (In Lacs)**

Particulars	31.03.2022	31.03.2021
	Rs.	Rs.
<b>As Auditor</b>		
- Audit Fees	1.75	1.75
<b>Total</b>	<b>1.75</b>	<b>1.75</b>

**As per our report of even date**

For VINOD SINGHAL & CO. LLP  
Chartered Accountants  
FRN : 005826C/C400276

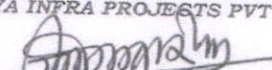
  
(MANISH KHANDELWAL)  
Partner  
Mem. No. 425013

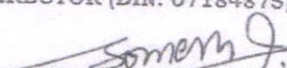


Dated:- 25.08.2022  
Place: JAIPUR  
UDIN:22425013AULBLM7216

**For and on behalf of the Board**

For BHANWARIYA INFRA PROJECTS PVT LTD

  
(JAI NARAYAN BHAWARIYA)  
DIRECTOR (DIN: 07184875)

  
(SOMESH BHAWARIYA)  
DIRECTOR (DIN: 07186981)

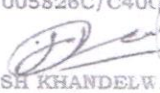
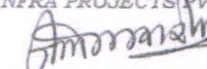
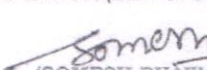




# BHAWARIYA INFRA PROJECTS PRIVATE LIMITED


(CIN : U45202RJ2017PTC059575)

Cash Flow Statement for the Period From 01.04.2021 To 31.03.2022

		(Amt In Lakhs)	
S. No.	Particulars	Details	Amount (Rs.)
A.	<b>Cash flow from operating activities</b>		
a	Net profit after taxation and before Extra ordinary items	323.38	323.38
b	Adjustments for:		
	<u>Add :</u>		
	- Depreciation	45.08	
	- Interest Expense	303.80	
	<u>Less:</u>		
	- Deferred Tax	2.72	346.16
c	Operating profits before working capital changes (a+b)	669.55	669.55
d	Add: Decrease in current assets and increase in current liabilities	1,039.94	
e	Less : Increase in current assets and decrease in current liabilities	1,661.84	(621.90)
f	Cash generated from operations (c+d-e)		47.65
g	Less : Income tax paid		-
h	Net cash from operating activities(f-g)		47.65
B	<b>Cash Flow from Investing Activities</b>		
i	<u>Add :</u>		
	- Proceeds from sale of fixed assets		
j	<u>Less :</u>		
	- Purchase of fixed assets	126.64	
k	Net cash from (or used in) investing activities(i-j)		(126.64)
C	<b>Cash flows from Financing Activities</b>		
l	<u>Add :</u>		
	Loan raised	218.28	
m	<u>Less :</u>		
	Interest Paid	303.80	
n	Net cash from (or used in) financing activities(l-m)		(85.52)
o	Net increase/Decrease in cash and cash equivalent (h+k+n)		(164.51)
p	Add : cash and cash equivalents in the beginning of the year		829.40
	- Cash in hand	26.93	
	- Cash at bank	802.47	
	- Marketable Securities	-	
	<b>Total(o+p)</b>		664.89
q	Less : cash and cash equivalents in the end of the year		
	- Cash in hand	13.84	
	- Cash at bank	651.05	
	- Marketable Securities	-	
			664.89
<b>As per our report of even date</b> For VINOD SINGHAL & CO LLP Chartered Accountants FRN : 005826C/C400276  (MANISH KHANDELWAL) Partner Mem. No. 425013 Dated:- 25.08.2022 UDIN:22425013AULBLM7216 Place: JAIPUR		<b>For and on behalf of the Board</b> For BHAWARIYA INFRA PROJECTS PVT LTD  (JAI NARAYAN BHAWARIYA) DIRECTOR (DIN: 07184875)  (SOMESH BHAWARIYA) DIRECTOR (DIN: 07186981)	





<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAHCB5386N			
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	262180821160923	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	9,36,05,500	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	2,35,58,632	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	2,35,58,632	
	Taxes Paid	8	2,89,51,106	
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 53,92,470	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>16-Sep-2023 11:10:43</u> from IP address <u>122.180.253.100</u> and verified by <u>JAI NARAYAN BHAWARIYA</u> having PAN <u>ADKPB4215B</u> o n <u>16-Sep-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 <b>AAHCB5386N062621808211609233fd098d1b650219c9be58734f57a79f5ac0f76fc</b>			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>				





Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward	CIRCLE 1, JPR	Year Ended	31.3.2023
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	16/09/2023	Acknowledgement No.:	262180821160923
Last Year Return Filed On	29/09/2022	Acknowledgement No.:	562971691290922
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071 ,Type: Cash Credit ,IFSC: FDRL0001832		
Tele:	Mob:9414079139		

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

**Income from Business or Profession (Chapter IV D)**

**93605502**

Profit as per Profit and Loss a/c	90186495	
<u>Add:</u>		
Depreciation Debited in P&L A/c	6309097	
Disallowable under section 37 (Transfer from other information)	798041	
Disallowable under section 36 (Transfer from other information)	702	
Total	97294335	
<u>Less:</u>		
Depreciation as per Chart u/s 32	3688833	
	3688833	
		93605502
Profit as per Profit and Loss a/c	0	

**Gross Total Income**

**93605502**

**Total Income**

**93605502**

Round off u/s 288 A

**93605500**

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

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

20593210

Surcharge @10%

2059321

22652531





Health & Education Cess (HEC) @ 4.00%	906101
	23558632
T.D.S./T.C.S	28951106
	-5392474
Refundable (Round off u/s 288B)	5392470

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

Non-Salary(as per Annexure)	28888392
T.C.S.(as per Annexure)	62714
Due Date for filing of Return October 31, 2023	

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

1.Total income as per Section 115BAA/115BAB	93605502
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	93605502
(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
3. Gross Total Income (1-2)	93605502
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	93605502

**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
ATTENDANCE MACHINE	15%	6343	0	0	6343	0	0	6343	951	5392
Biometric Machine	15%	4670	0	0	4670	0	0	4670	701	3969
AC(1)	15%	118662	0	0	118662	0	0	118662	17799	100863
AC(2)	15%	6502	0	0	6502	0	0	6502	975	5527
AC(3)	15%	311352	55422	0	366774	0	0	366774	55016	311758
Inverter	15%	60997	0	0	60997	0	0	60997	9150	51847
Air cooler	15%	39358	3400	0	42758	0	0	42758	6414	36344
Computer and Printers	40%	1080540	545244	304074	1929858	0	0	1929858	711129	1218729
NAS Backup Device	40%	5542	0	0	5542	0	0	5542	2217	3325
Furniture and Fixtures	10%	1736615	26949	0	1763564	0	0	1763564	176356	1587208
Website	25%	614459	0	0	614459	0	0	614459	153615	460844
Concrete Mixer	15%	25709	0	0	25709	0	0	25709	3856	21853
Mahindra Jeep	15%	36660	0	0	36660	0	0	36660	5499	31161
Tata Indigo	15%	54408	0	0	54408	0	0	54408	8161	46247
Fortuner	15%	344269	0	0	344269	0	0	344269	51640	292629
JCB	15%	269198	0	0	269198	0	0	269198	40380	228818
EPABX	15%	1524	0	0	1524	0	0	1524	229	1295
Water Purifier	15%	51182	0	0	51182	0	0	51182	7677	43505
Creta	15%	1039550	0	0	1039550	0	0	1039550	155933	883617
CAMERA	15%	63163	0	60711	123874	0	0	123874	14027	109847





LED TV	15%	163294	0	0	163294	0	0	163294	24494	138800
OFFICE EQUIPMENTS	15%	518139	0	0	518139	0	0	518139	77721	440418
Battery - Exide (UPS)	15%	22844	0	0	22844	0	0	22844	3427	19417
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1351	0	0	1351	0	0	1351	203	1148
UPS	40%	2380	0	0	2380	0	0	2380	952	1428
ERP Software	25%	241090	0	0	241090	0	0	241090	60273	180817
Welding Machine (Model-ARC400)	15%	15872	0	0	15872	0	0	15872	2381	13491
Submersible Pump	15%	841310	0	0	841310	0	0	841310	126197	715113
Motor Cycle	15%	47364	0	0	47364	0	0	47364	7105	40259
Bicycle	15%	3617	0	0	3617	0	0	3617	543	3074
Mahindra Bolero	15%	834771	0	0	834771	0	0	834771	125216	709555
Range Rover	15%	7982644	0	0	7982644	0	0	7982644	1197397	6785247
Mobile Handset	15%	271612	1601695	0	1873307	0	0	1873307	280996	1592311
BIKE	15%	0	25000	0	25000	0	0	25000	3750	21250
CRETA CAR 2022	15%	0	2202466	0	2202466	0	0	2202466	330370	1872096
COUNTING MACHINE	15%	0	24000	0	24000	0	0	24000	3600	20400
FAN	10%	0	2300	0	2300	0	0	2300	230	2070
FAN-TPCODL	10%	0	1229	0	1229	0	0	1229	123	1106
FIRE EXTINGUISHER	15%	0	0	9900	9900	0	0	9900	743	9157
TOOLS, SPARES	15%	0	45335	8805	54140	0	0	54140	7460	46680
Security System	15%	0	0	185756	185756	0	0	185756	13932	171824
<b>Total</b>		<b>16816991</b>	<b>4533040</b>	<b>569246</b>	<b>21919277</b>	<b>0</b>	<b>0</b>	<b>21919277</b>	<b>3688838</b>	<b>18230439</b>

#### Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	Bank of Baroda	SANGANER JAIPUR	27950200000643		BARB0JAISAN	Current
2	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071		FDRL0001832	Cash Credit(Primary)
3	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867		FDRL0001832	Current
4	FEDERAL BANK		18320200002048		FDRL0001832	Current
5	FEDERAL BANK		18325600001227		FDRL0001832	Over Draft
6	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	226049003	FDRL0001679	Other
7	FEDERAL BANK	BILASPUR	16665600001244	495049002	FDRL0001666	Other
8	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	302532002	YESB0000024	Cash Credit

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	766231390
2	09AAHCB5386N1ZY	198952891
3	21AAHCB5386N1ZC	412823770
4	30AAHCB5386N1ZD	222329633
5	22AAHCB5386N1ZA	33668270
<b>TOTAL</b>		<b>1634005954</b>



#### Details of T.D.S. on Non-Salary(26 AS Import Date:03 Sep 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	107905	107905
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	59880	59880
3	DAKSHINANCHAL VIDHUT VITRAN NIGAM LTD.	AGRD10267F	2819	2819
4	ENGINEERS INDIA LTD.	DELE00048G	6365004	6365004



A.Y. 2023-2024 PAN :

5	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	1171598	1171598
6	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	239755	239755
7	FA & CAO CON	JBPF00093C	465426	465426
8	J V V N LIMITED - JODHPUR	JDHJ01550D	5479593	5479593
9	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	1183550	1183550
10	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	73971	73971
11	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	3179050	3179050
12	RESIDENT ENGINEER ELECTRIC DIVISION	JPRR02690C	130723	130723
13	THE FEDERAL BANK LTD	CHNT00969D	377423	377423
14	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	960624	960624
15	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	7319199	7319199
16	URBAN IMPROVEMENT TRUST KOTA	JDHU00780D	700041	700041
17	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU00911B	1010009	1010009
18	YES BANK LIMITED	MUMY02084F	61822	61822
	<b>TOTAL</b>		<b>28888392</b>	<b>28888392</b>

### 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	1419747327	1629617897	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :1629617897	28247289
Business	194Q	183878685	as above	as above	201858
Other Sources	194A	4405506			439245
<b>Total</b>		<b>1608031518</b>	<b>1629617897</b>		<b>28888392</b>

**Details of T.C.S.(26 AS Import Date:03 Sep 2023)**

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	HAAD INDUSTRIES PRIVATE LIMITED	LKNH06091B	44683	44683
2	HINDUSTAN AUTO HOUSE PVT LTD	JPRH02148G	18031	18031
	<b>TOTAL</b>		<b>62714</b>	<b>62714</b>

### Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	44681233		
2	Business receipts	1653673632	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	1625190726    4427171    1629617897
3	GST purchases	1211162561		24055735
4	GST turnover	1707323390		
5	Interest from deposit	4405506		





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED  
AAHCB5386N Code :GST-007

A.Y. 2023-2024 PAN :

6	Purchase of time deposits	81680076
7	Purchase of immovable property	13400000
8	Purchase of vehicle	1803100

Signature  
(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
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  
262244900160923

Date of e-Filing  
16-Sep-2023

Name	:	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED
PAN/TAN	:	AAHCB5386N
Address	:	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, JAIPUR, ., Rajasthan, 302006
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	:	425013

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







**FORM NO. 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  
**M / s. BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur  
PAN **AAHCB5386N**

was conducted by us VINOD SINGHAL & CO LLP in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report dated 25-Aug-2023 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 01-Apr-2022 to ending on 31-MAR-2023  
(b) the audited Balance Sheet as at 31-MAR-2023; 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:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : JAIPUR  
Date : 07/09/2023  
UDIN : 23425013BGWBJA7468

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



**MAMISH KHADELWAL**  
PARTNER  
Membership No: 425013





**FORM NO. 3CD**

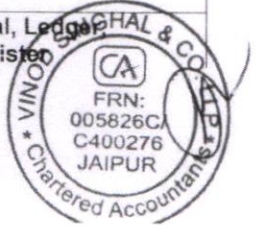
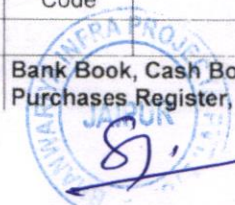
[See rule 6G(2)]

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

01	Name of the assessee		BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
02	Address		35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur		
03	Permanent Account Number (PAN)		AAHCB5386N		
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes		
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	RAJASTHAN		08AAHCB5386N1ZO	
	Goods and service tax	UTTAR PRADESH		09AAHCB5386N1ZY	
	Goods and service tax	MADHYA PRADESH		23AAHCB5386N1Z8	
	Goods and service tax	CHATTISHGARH		22AAHCB5386N1ZA	
	Goods and service tax	ODISHA		21AAHCB5386N1ZC	
	Goods and service tax	CHANDIGARH		04AAHCB5386N1Z8	
	Goods and service tax	GOA		30AAHCB5386N1ZD	
05	Status		Company		
06	Previous year		from 01-Apr-2022 to 31-MAR-2023		
07	Assessment year		2023-24		
08	Indicate the relevant clause of section 44AB under which the audit has been conducted		Relevant clause of section 44AB under which the audit has been conducted		
			Third Proviso to sec 44AB : Audited under any other law		
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?		Yes (section : 115BAA)		

**Part B**

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.		Name		Profit sharing ratio (%)	
				NA			
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change		No			
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector		Sub Sector		Code	
		CONSTRUCTION		Other construction activity n.e.c.		06010	
	b)	If there is any change in the nature of business or profession, the particulars of such change.		No			
		Business	Sector	Sub Sector	Code	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.		Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register			



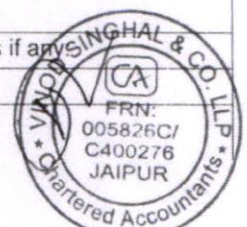


b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, -, -, RAJASTHAN, 302006, INDIA	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)
c)	List of books of account and nature of relevant documents examined.	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register	
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No	
	Section	Amount	Remarks if any:
13	a) Method of accounting employed in the previous year	Mercantile system (Mercantile System)	
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No	
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No	
	e) If answer to (d) above is in the affirmative, give details of such adjustments		
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
	f) Disclosure as per ICDS		
	ICDS	Disclosure	
	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements	
	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements	
	ICDS III - Construction Contracts	As per accounting policies & notes to financial statements	
	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements	
	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD	
	ICDS VII - Governments Grants	NA	
	ICDS IX - Borrowing Costs	As per accounting policies & notes to financial statements	
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.	
14	a) Method of valuation of closing stock employed in the previous year.	Raw Material and Finished Goods :- Cost or NRV Whichever is lower	
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No	
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade:-	NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition
			Amount at which capital assets converted into stock
			Remarks if any:
16	Amounts not credited to the profit and loss account, being, -		
	a) the items falling within the scope of section 28;	Nil	
	Description	Amount	Remarks if any:





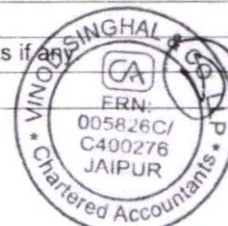
b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;							Nil					
	Description		Amount		Remarks if any:		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





Name of Fund	Amount	Actual Date	Due Date	The actual amount paid	Delay days	Disallowable amount
EMPLOYEES STATE INSURANCE	38087	14/05/2022	15/05/2022	38087		
EMPLOYEES STATE INSURANCE	80	20/10/2022	15/05/2022	80	158	80
EMPLOYEES STATE INSURANCE	40671	14/06/2022	15/06/2022	40671		
EMPLOYEES STATE INSURANCE	87	20/10/2022	15/06/2022	87	127	87
EMPLOYEES STATE INSURANCE	57499	15/07/2022	15/07/2022	57499		
EMPLOYEES STATE INSURANCE	147	14/07/2022	15/07/2022	147		
EMPLOYEES STATE INSURANCE	78	20/10/2022	15/07/2022	78	97	78
EMPLOYEES STATE INSURANCE	64820	14/08/2022	14/08/2022	64820		
EMPLOYEES STATE INSURANCE	67	20/10/2022	15/08/2022	67	66	67
EMPLOYEES STATE INSURANCE	80794	14/09/2022	15/09/2022	80794		
EMPLOYEES STATE INSURANCE	2255	13/09/2022	15/09/2022	2255		
EMPLOYEES STATE INSURANCE	4199	12/10/2022	15/10/2022	4199		
EMPLOYEES STATE INSURANCE	74595	13/10/2022	15/10/2022	74595		
EMPLOYEES STATE INSURANCE	85085	15/11/2022	15/11/2022	85085		
EMPLOYEES STATE INSURANCE	77614	15/12/2022	15/12/2022	77614		
EMPLOYEES STATE INSURANCE	79877	11/01/2023	15/01/2023	79877		
EMPLOYEES STATE INSURANCE	91097	11/02/2023	15/02/2023	91097		
EMPLOYEES STATE INSURANCE	83156	14/03/2023	15/03/2023	83156		
EMPLOYEES STATE INSURANCE	95521	13/04/2023	15/04/2023	95521		
EMPLOYEES STATE INSURANCE	2283	14/04/2023	15/04/2023	2283		
EMPLOYEES STATE INSURANCE	390	19/04/2023	15/04/2023	390	4	390
PROVIDENT FUND	689629	14/05/2022	15/05/2022	689629		
PROVIDENT FUND	758842	14/06/2022	15/06/2022	758842		
PROVIDENT FUND	994753	15/07/2022	15/07/2022	994753		
PROVIDENT FUND	1117812	14/08/2022	14/08/2022	1117812		
PROVIDENT FUND	1382904	13/09/2022	15/09/2022	1382904		
PROVIDENT FUND	1357464	11/10/2022	15/10/2022	1357464		
PROVIDENT FUND	1337912	15/11/2022	15/11/2022	1337912		
PROVIDENT FUND	1374708	15/12/2022	15/12/2022	1374708		
PROVIDENT FUND	1451187	12/01/2023	15/01/2023	1451187		
PROVIDENT FUND	1351988	11/02/2023	15/02/2023	1351988		
PROVIDENT FUND	1259895	14/03/2023	15/03/2023	1259895		
PROVIDENT FUND	1441993	13/04/2023	15/04/2023	1441993		

- 21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc
- |   |  |               |                 |
|---|--|---------------|-----------------|
| 1 | expenditure of capital nature;   | Nil           |                 |
|   | Particulars  | Amount in Rs. | Remarks if any: |
|   |  |               |                 |
| 2 | expenditure of personal nature;  | Nil           |                 |
|   | Particulars  | Amount in Rs. | Remarks if any: |
|   |  |               |                 |
| 3 | expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party; | Nil           |                 |





	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	Nil	
	Particulars	Amount in Rs.	Remarks if any:

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

i) as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted:

Nil

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

B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Nil

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

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

A Details of payment on which tax is not deducted:

Nil

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

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

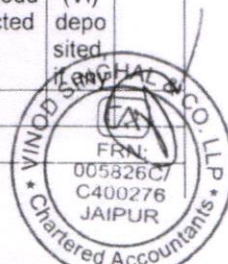
Nil

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

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

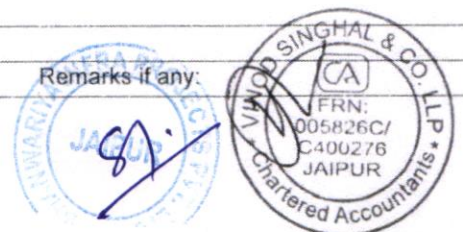
A Details of payment on which levy is not deducted:

Nil



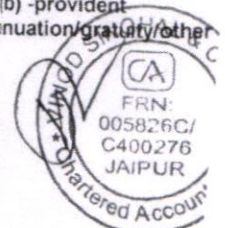


Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:		
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil																
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil																
Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:			
vii Payment to PF/other fund etc. under sub-clause (iv)																
ix Tax paid by employer for perquisites under sub-clause (v)																
c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA																
Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks										
d) Disallowance/deemed income under section 40A(3):																
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes																
Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:										
e) provision for payment of gratuity not allowable under section 40A(7); Nil																
f) any sum paid by the assessee as an employer not allowable under section 40A(9); Nil																
g) particulars of any liability of a contingent nature; Nil																
Nature of Liability	Amount	Remarks if any:														



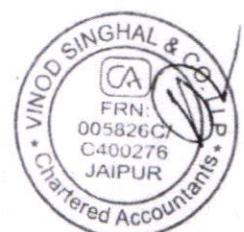


h)		amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;			Nil		
		Particulars	Amount	Remarks if any:			
i)		amount inadmissible under the proviso to section 36(1)(iii).			Nil		
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.			Nil			
23	Particulars of payments made to persons specified under section 40A(2)(b).						
	Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
	Prem Devi	Directors wife		1057367	Interest		
	Jai Narayan Bhawariya	Director		4308598	Interest		
	Jai Narayan Bhawariya	Director		6300000	Remuneration		
	Jai Narayan Bhawariya	Director		960000	Rent		
	Somesh Bhanwariya	Director		3416992	Interest		
	Somesh Bhanwariya	Director		4410000	Remuneration		
	Kritesh Bhanwariya	Director		2431559	Interest		
	Kritesh Bhanwariya	Director		3780000	Remuneration		
	Rameshwar Prasad Chaudhary	Director brother		2274110	Interst		
	Deepika Bhanwariya	Directors Daughter		127043	Interst		
	Sadhna Bhawariya	Directors Daughter		257526	Interst		
	Bhawariya Enterprises	Director brothers Proprietorship Firm		256516	Interest		
	Bhawariya Electricals	Director brothers Proprietorship Firm		713610	Interest		
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.			Nil			
	Section	Description	Amount	Remarks if any:			
25	Any amount of profit chargeable to tax under section 41 and computation thereof.			Nil			
	Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-						
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was						
	a) paid during the previous year;			Nil			
	Nature of Liability		Amount	Remarks if any:		Section	
	b) not paid during the previous year;			Nil			
	Nature of Liability		Amount	Remarks if any:		Section	
	B was incurred in the previous year and was						
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);						
	Nature of Liability		Amount	Remarks if any:		Section	
	ESI Payable		521593	deposit date being 13-04-2023 amounting to rupees 47084 and 1394909		Sec 43B(b) - provident /superannuation/gratuity/other fund	
	PF Payable		3003767	deposit date being 13-04-2023, 14-04-2023 and 19-04-2023 amounting to rupees being 95521, 2283 and 390 respectively.		Sec 43B(b) - provident /superannuation/gratuity/other fund	



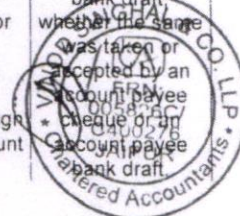


	GST- Goa	373520	being amount paid through cash ledger on 20-04-2023 for the amount being 463612	Sec 43B(a) -tax , duty,cess,fee etc					
	GST- Odisha	9550552	being amount paid through cash ledger on 10-05-2023 for the amount being 12137161	Sec 43B(a) -tax , duty,cess,fee etc					
	GST- RCM Rajasthan	14550	being amount paid through cash ledger on 20-04-2023 for the amount being 28950	Sec 43B(a) -tax , duty,cess,fee etc					
	TDS PAYABLE	605845	PAID	Sec 43B (e )- interest on loan from scheduled bank					
	b) not paid on or before the aforesaid date.	Nil							
	Nature of Liability	Amount	Remarks if any:	Section					
ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.			No					
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.			No					
	SNO	Particulars	Capital Goods (Rs.)	Input (Rs.)	Treatment				
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.			NA					
	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	Remarks if any:				
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same.			No					
	Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viii), if yes, please furnish the details of the same.			No					
	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:		
29	A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56			NA					
	Nature of Income			Amount		Remarks if any:			
29	B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56			NA					
	Nature of Income			Amount		Remarks if any:			
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]			No					





	Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30	A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year? <b>NA</b>																
	Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment		Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE		Whether the Excess money has been repatriated within the prescribed time		Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date		Remarks if any:				
30	B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B <b>NA</b>																
	Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization( EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above		Ass Year of interest expenditure brought forward as per sub section (4) of section 94B		Amount of interest expenditure brought forward as per sub section (4) of section 94B		Ass Year of interest expenditure carried forward as per sub section (4) of section 94-B		Amount of interest expenditure carried forward as per sub section (4) of section 94-B		Remarks if any:				
30	C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022) <b>No</b>																
	Nature of the impermissible avoidance arrangement					Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement					Remarks if any:						
31	a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year																
	Name of the lender or depositor	Address of the lender or depositor		Aadhaar no		Amount of loan or deposit taken or accepted		Whether the loan/deposit was squared up during the Previous Year		Maximum amount outstanding in the account at any time during the Previous Year		whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account		in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft			





Bhawariya electricals	jaipur		900000	No	6261500	Electronic clearing system	
Bhawariya Enterprises	jaipur		486501	Yes	2821001	Electronic clearing system	
Deepika Bhanwariya	jaipur		1650000	No	1723000	Electronic clearing system	
Jai Narayan Bhanwariya	jaipur		19035159	No	40704980	Electronic clearing system	
Kritesh Bhanwariya	jaipur		9278000	No	26430300	Electronic clearing system	
Lalit	jaipur		2000000	Yes	2000000	Electronic clearing system	
Prem Devi	jaipur		1000000	No	9811390	Electronic clearing system	
Rameshwar Choudhary	jaipur		37715000	No	29995000	Electronic clearing system	
Rashmi Kunwar Ashiya	jaipur		150000	Yes	150000	Electronic clearing system	
Rishabh Bhawariya	jaipur		4187000	Yes	4142000	Electronic clearing system	
Sadhana bhanwariya	jaipur		1363000	No	2928490	Electronic clearing system	
Somesh Bhanwariya	jaipur		11648000	No	32074936	Electronic clearing system	

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

Nil

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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

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

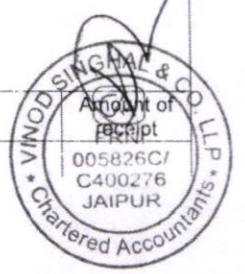
Nil

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

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

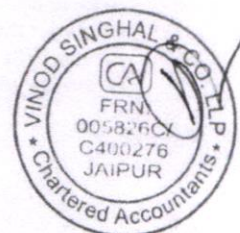
Nil

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



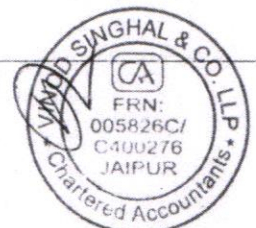


b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment	
b	d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil		
		Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment			
c)		Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:							
		Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft	
		Jai Narayan Bhanwariya	JAIPUR		6233000	40704980	Electronic clearing system		
		Bhanwariya Enterprises	JAIPUR		3178501	2821001	Electronic clearing system		
		Deepika Bhawariya	JAIPUR		105000	1723000	Electronic clearing system		
		Kirtesh bhawariya	JAIPUR		1965000	26430300	Electronic clearing system		
		Rameshwar Choudhary	JAIPUR		28970000	29995000	Electronic clearing system		
		Sadhna Bhawariya	JAIPUR		632510	2928490	Electronic clearing system		
		Somesh Bhawariya	JAIPUR		4265586	32074936	Electronic clearing system		
		BHAWARIYA ELECTRICLAS	JAIPUR		745000	6261500	Electronic clearing system		
		Rishabh Bhawariya	JAIPUR		4187000	4142000	Electronic clearing system		
		Lalit	JAIPUR		2000000	2000000	Electronic clearing system		
		Rashmi Kunwar Ashiya	JAIPUR		150000	150000	Electronic clearing system		
d)		Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil		



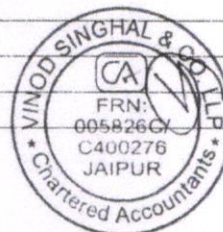


	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				Nil			
	Name of the payer	Address of the payer			PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year	
32	a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :				Nil			
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)	Remarks
							Amount	Order U/S and date
	b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.				No			
	c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.				No			
	d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.				No			



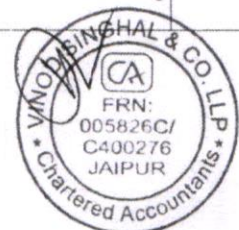


e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.						No			
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).						Nil			
Section		Amount				Remarks if any:				
34	a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:						Yes			
	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	2	3	4	5	6	7	8	9	10
	JPRB0551 2D	194A	Interest other than Interest on securities	17811377	17687216	17687216	1768724	0	0	0
	JPRB0551 2D	194C	Payments to contractors	271103999	262746186	262746186	3576762	0	0	0
	JPRB0551 2D	194H	Commission or brokerage	406000	406000	406000	20300	0	0	0
	JPRB0551 2D	194-I	Rent	7142794	1880000	1880000	188000	0	0	0
	JPRB0551 2D	192	Salary	57511171	22999754	22999754	4868332	0	0	0
	JPRB0551 2D	194J	Fees for professional or technical services	5314505	5080867	5080867	499759	0	0	0
	JPRB0551 2D	194Q	TDS on Purchase of Goods	1087396020	745153921	745153921	873385	0	0	0
	JPRB0551 2D	194-IA	Payment on transfer of certain immovable property other than agricultural land	6700000	6700000	6700000	67000			
b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details						Yes			
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	JPRB05512D	26Q	31-Jul-2022	29-Jul-2022	Yes					
	JPRB05512D	24Q	31-Jul-2022	29-Jul-2022	Yes					
	JPRB05512D	26Q	30-Nov-2022	26-Nov-2022	Yes					
	JPRB05512D	24Q	30-Nov-2022	28-Nov-2022	Yes					
	JPRB05512D	26Q	31-Jan-2023	31-Jan-2023	Yes					
	JPRB05512D	24Q	31-Jan-2023	31-Jan-2023	Yes					
	JPRB05512D	26Q	31-May-2023	31-May-2023	Yes					





JPRB05512D	24Q	31-May-2023	31-May-2023	Yes						
c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:				Yes						
Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:						
35	a) In the case of a trading concern, give quantitative details of principal items of goods traded :									
	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any			
	NA									
	b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :									
	A Raw Materials :									
	Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.
	Due to nature of business of assessee does not maintained the stock record on day to day basis hence stock value has been taken on the basis of certified by the management.									
	B Finished products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
	C By products :									
	Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
	NA									
36	A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause ( e ) of clause(22) of section 2				NA					
	Amount Received(in Rs)	Date of receipt		Remarks if any:						
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No					
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No					
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
	Particulars	Previous Year		%	Preceding previous Year		%			
	Total turnover of the assessee		1625190726			841494824				
	Gross profit/turnover	278425797	1625190726	17.13	152900486	841494824	18.17			
	Net profit/turnover	90186495	1625190726	5.55	43819821	841494824	5.21			
	Stock-in-trade/turnover	175525400	1625190726	10.80	70171168	841494824	8.34			
	Material consumed/finished goods produced				0	0	0			





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

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B						NA
		Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286						NA
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:	
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)						Yes
		Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST	
			Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities		
		1470372129	93962929	448976	1325686094	1420097999	50274130	

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
(Firm Regn No.: 005826C/C400276)



(MANISH KHANDELWAL)  
PARTNER  
Membership No: 425013

Place :JAIPUR  
Date : 07/09/2023  
UDIN : 23425013BGWBJA7468





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
**Annexure "A"**

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

Description of asset/block of assets.	Rate of Dep. %	Actual cost or written down values	Adjustment made to the written down value under section 115BAD (or assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
AC(1)	15%	1,18,662	0	0	1,18,662	0	0	0	0	0	17,799	1,00,863	0
AC(2)	15%	6,502	0	0	6,502	0	0	0	0	0	975	5,527	0
AC(3)	15%	3,11,352	0	0	3,11,352	55,422	0	0	0	0	55,016	3,11,758	0
ATTENDANCE MACHINE	15%	6,343	0	0	6,343	0	0	0	0	0	951	5,392	0
Biometric Machine	15%	4,670	0	0	4,670	0	0	0	0	0	701	3,969	0
Concrete Mixer	15%	25,709	0	0	25,709	0	0	0	0	0	3,856	21,853	0
Inverter	15%	60,997	0	0	60,997	0	0	0	0	0	9,150	51,847	0
Submersible Pump	15%	39,358	0	0	39,358	0	0	0	0	0	5,904	33,454	0
Mahindra Jeep	15%	36,660	0	0	36,660	0	0	0	0	0	5,499	31,161	0
Tata Indigo	15%	54,408	0	0	54,408	0	0	0	0	0	8,161	46,247	0
Fortuner	15%	3,44,269	0	0	3,44,269	0	0	0	0	0	51,640	2,92,629	0
JCB	15%	2,69,198	0	0	2,69,198	0	0	0	0	0	40,380	2,28,818	0
EPABX	15%	1,524	0	0	1,524	0	0	0	0	0	229	1,295	0
Water Purifier	15%	51,182	0	0	51,182	0	0	0	0	0	7,677	43,505	0
Computer and Printers	40%	10,80,540	0	0	10,80,540	8,49,316	0	0	0	0	7,11,128	12,18,728	0
NAS Backup Device	40%	5,542	0	0	5,542	0	0	0	0	0	2,217	3,325	0
Furniture and Fixtures	10%	17,36,615	0	0	17,36,615	26,949	0	0	0	0	1,76,356	15,87,208	0
Website	25%	6,14,459	0	0	6,14,459	0	0	0	0	0	1,53,615	4,60,844	0
Creta	15%	10,39,550	0	0	10,39,550	0	0	0	0	0	1,55,933	8,83,617	0





CAMERA	15%	63,163	0	0	63,163	60,711	0	0	0	0	14,027	1,09,847	0
LED TV	15%	1,63,294	0	0	1,63,294	0	0	0	0	0	24,494	1,38,800	0
OFFICE EQUIPMENTS	15%	5,18,139	0	0	5,18,139	0	0	0	0	0	77,721	4,40,418	0
Battery - Exide (UPS)	15%	22,844	0	0	22,844	0	0	0	0	0	3,427	19,417	0
ERP Software	25%	2,41,090	0	0	2,41,090	0	0	0	0	0	60,273	1,80,817	0
Welding Machine (Model-ARC400)	15%	15,872	0	0	15,872	0	0	0	0	0	2,381	13,491	0
Motor Cycle	15%	47,364	0	0	47,364	0	0	0	0	0	7,105	40,259	0
Bicycle	15%	3,617	0	0	3,617	0	0	0	0	0	543	3,074	0
Mahindra Bolero	15%	8,34,771	0	0	8,34,771	0	0	0	0	0	1,25,216	7,09,555	0
mobile	15%	8,41,310	0	0	8,41,310	15,99,153	0	0	0	0	3,66,069	20,74,394	0
Range Rover	15%	79,82,644	0	0	79,82,644	0	0	0	0	0	11,97,397	67,85,247	0
Security System	15%	2,71,612	0	0	2,71,612	1,85,756	0	0	0	0	54,674	4,02,694	0
AIR COOLER	15%	0	0	0	0	3,400	0	0	0	0	510	2,890	0
BIKE	15%	0	0	0	0	25,000	0	0	0	0	3,750	21,250	0
CRETA CAR 2022	15%	0	0	0	0	22,02,466	0	0	0	0	3,30,370	18,72,096	0
COUNTING MACHINE	15%	0	0	0	0	24,000	0	0	0	0	3,600	20,400	0
FAN	10%	0	0	0	0	2,300	0	0	0	0	230	2,070	0
FAN-TPCODL	10%	0	0	0	0	1,229	0	0	0	0	123	1,106	0
FIRE EXTINGUISHER	15%	0	0	0	0	9,900	0	0	0	0	743	9,157	0
TOOLS, SPARES	15%	0	0	0	0	54,140	0	0	0	0	7,460	46,680	0
TELEPHONE INSTRUMENTS	15%	0	0	0	0	2,542	0	0	0	0	381	2,161	0
Grinder - DW801 4" Angle (Model-Dewalt)	15%	1,351	0	0	1,351	0	0	0	0	0	203	1,148	0
UPS	40%	2,380	0	0	2,380	0	0	0	0	0	952	1,428	0
<b>Total</b>		<b>1,68,16,991</b>	<b>0</b>	<b>0</b>	<b>1,68,16,991</b>	<b>51,02,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,88,836</b>	<b>1,82,30,439</b>	<b>0</b>

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% AC(3)









## Block 15% mobile

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	mobile	15,99,153	0	15,99,153	23/07/2022	23/07/2022
	<b>Total</b>	<b>15,99,153</b>	<b>0</b>	<b>15,99,153</b>		

## Block 15% Security System

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	Security System	0	76,400	76,400	09/03/2023	09/03/2023
2	SECURITY SYSTEM	0	1,09,356	1,09,356	23/03/2023	23/03/2023
	<b>Total</b>	<b>0</b>	<b>1,85,756</b>	<b>1,85,756</b>		

## Block 15% AIR COOLER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	AIR COOLER	3,400	0	3,400	30/04/2022	30/04/2022
	<b>Total</b>	<b>3,400</b>	<b>0</b>	<b>3,400</b>		

## Block 15% BIKE

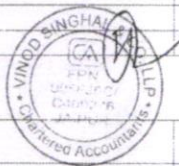
S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	BIKE	25,000	0	25,000	30/04/2022	30/04/2022
	<b>Total</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>		

## Block 15% CRETA CAR 2022

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	CRETA	51,488	0	51,488	21/07/2022	21/07/2022
2	CRETA	22,182	0	22,182	22/07/2022	22/07/2022
3	CRETA CAR 2022	21,28,796	0	21,28,796	20/07/2022	20/07/2022
	<b>Total</b>	<b>22,02,466</b>	<b>0</b>	<b>22,02,466</b>		

## Block 15% COUNTING MACHINE

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	COUNTING MACHINE	24,000	0	24,000	09/06/2022	09/06/2022





Total	24,000	0	24,000		
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Block 10% FAN

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN	2,300	0	2,300	31/08/2022	31/08/2022
	Total	2,300	0	2,300		

Block 10% FAN-TPCODL

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FAN-TPCODL	1,229	0	1,229	01/07/2022	01/07/2022
	Total	1,229	0	1,229		

Block 15% FIRE EXTINGUISHER

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FIRE EXTINGUISHER	0	9,900	9,900	13/10/2022	13/10/2022
	Total	0	9,900	9,900		

Block 15% TOOLS, SPARES

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TOOLS	36,265	0	36,265	02/07/2022	02/07/2022
2	TOOLS, SPARES	2,549	0	2,549	28/05/2022	28/05/2022
3	TOOLS, SPARES	1,360	0	1,360	18/06/2022	18/06/2022
4	TOOLS, SPARES	5,161	0	5,161	01/08/2022	01/08/2022
5	TOOLS, SPARES	0	6,051	6,051	30/11/2022	30/11/2022
6	TOOLS, SPARES	0	2,754	2,754	09/12/2022	09/12/2022
	Total	45,335	8,805	54,140		

Block 15% TELEPHONE INSTRUMENTS

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	TELEPHONE INSTRUMENTS	2,542	0	2,542	09/09/2022	09/09/2022
	Total	2,542	0	2,542		







**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
Bhanwariya Infra Projects Private Limited,  
Jaipur

**Report on the Audit of the Financial Statements**

We have audited the accompanying Financial Statements of BHANWARIYA INFRA PROJECTS PRIVATE LIMITED which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the statement of Profit and Loss, and statement of cash flows for the year then ended and a summary of the 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 Companies Act, 2013 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 March 31, 2023, its Profit, and statement of 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.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information.

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 in the 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.

207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur-302001 Rajasthan

Tel.: +91-141-4009291, 2389290, 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from  
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

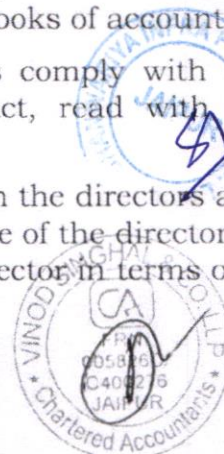
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure-A**", a statement on the matters specified in the paragraph 3 and 4 of the order.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts 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 & Loss, and statement of cash flows 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) Rule, 2014.
- e) On the basis of written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.





## **Responsibilities of Management and Those Charged with Governance for the 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, (changes in equity) 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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 scepticism 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.



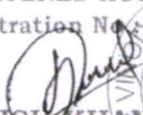


- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, and the operating effectiveness of such controls, refer our separate report in **Annexure-B**
- g) With respect to the other matters to be included in the Auditor's Report in accordance with 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 derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
- a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year by the company for the FY 2022-23

For VINOD SINGHAL & CO. LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/C40027

  
**MANISH KHADELWAL**  
Partner  
Membership No.: 425013  
UDIN:- 23425013BGWBJA7468  
Place:-Jaipur, 25<sup>th</sup> August 2023





**“ANNEXURE-B” TO THE INDEPENDENT AUDITOR’S REPORT ON THE FINANCIAL STATEMENTS OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED.**

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the Internal Financial Controls over financial reporting of Bhanwariya Infra Projects Private Limited as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

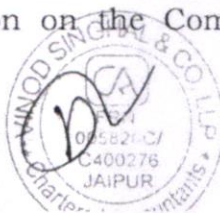
The Company’s management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial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

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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





### Meaning of Internal Financial Controls over Financial Reporting

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

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

### Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

We have framed our opinion on the basis of the management representation letter received by the Company's management. In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the institute of Chartered Accountants of India.

For VINOD SINGHAL & CO LLP  
CHARTERED ACCOUNTANTS  
Registration No.: 005826C/C400276

  
MANISH KHADELWAL  
Partner  
Membership No.: 425013  
Date: 25-08-2023  
Place: Jaipur  
UDIN: 23425013BGWBJA7468





**"ANNEXURE-A" TO THE INDEPENDENT AUDITORS' REPORT**

**ANNEXURE-A REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS  
OF BHANWARIYA INFRA PROJECTS PRIVATE LIMITED FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH-2023**

- (i) (a) A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment. **YES, The Company has Maintained Proper Records Showing Full Particulars, Including Quantitative Details and Situation of Property, Plant And Equipment in Computerized System.**
- B. Whether the company is maintaining proper records showing full particulars of Intangible Assets. **YES, The Company Is Maintaining Proper Records Showing Full Particulars Of Intangible Assets in Computerized System.**
- (b) Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts; **Yes, As Per The Management Has Physically Verified The Property, Plant And Equipment At Reasonable Intervals And No Discrepancies Were Observed.**
- (c) Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof. **YES.**
- (d) Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer. specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets; **There is no Revaluation of Property, Plant And Equipment Or Intangible Assets Or Both During The Year.**
- (e) Whether any 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, if so, whether the company has appropriately disclosed the details in its financial statements. **There Is No Such Case During The Current Financial Year 2022-23.**
- (ii) (a) Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account. **YES, As Per Explanation and Representation Given By Management, Physical Verification Of Inventory Is Conducted At Reasonable Interval On Site.**
- (b) Whether during any point of time of the year, 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; whether 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, if not, give details; **Yes, 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 and on the basis of representation from management there are quarterly returns or statements filed by the company with such banks or financial institutions are in**





- (iii) (a) Whether during the year the company has made investments in, 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, if so,- **YES**

Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-

- (b) A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; **N.A.**

- B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.

**Particulars Balance**  
**As On 31.03.2023**

1. Loan to Pratap Saran  
Rs.-5,00,000.00/-
2. Dhvij International-  
Loan Given Rs.  
15,00,000.00  
Repayment received  
Rs. 10,00,00.00  
Outstanding Balance  
Rs. 5,00,000.00

- (b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest; **No**

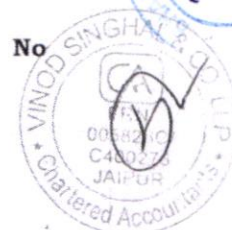
- (c) In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular; **Yes**

- (d) If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest; **No Overdue**

- (e) Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans] **No**

- (f) Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the

**No**





(iv) In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.

**In Respect Of Loans Granted, Provisions Of Sec.185 Complied But in case of 186(7) interest not charged on such loans.**

(v) In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.

**The company taken a deposit which repaid within three month from the loan taken.**

(vi) Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;

**Not Applicable**

(vii) (a) Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;

**As per information & explanation given to us there is no statutory due outstanding as at last date of financial year which pertains to last six months.**

(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);

(viii) Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;

**Not Applicable**

((ix) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-

**According to the information and explanation given to us and based on our examination of records of the company, there are no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.**

Nature of borrowing, including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)

(x) (a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;

**Not Applicable**

(b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;





- (xi) (a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated; **As per the management representation, there is no such case as on the date of balance sheet.**
- (b) whether any 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; **No Such Case Found In The Company**
- (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company; **Whistle Blower Mechanism Not Applicable In This Company**
- (xii) (a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;
- (b) Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability; **Not Applicable**
- (c) Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof
- (.i) Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013. **According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, Transactions With The Related Parties Are In Compliance With Sections 177 And 188 Of The Act Where Applicable And Details Of Such Transaction In The Financial Statements Have Been Disclosed As Required By The Applicable Accounting Standards.**
- (xiv) (a) Whether the company has an internal audit system commensurate with the size and nature of its business;
- (b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor; **Not Applicable**
- (xv) Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with. **According To The Information And Explanations Given To Us And Based On Our Examination Of The Records Of The Company, The Company Has Not Entered Into Non-Cash Transactions With Directors Or Persons Connected With Him, Hence This Para Is Not Applicable.**
- (xv) (a) Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained; **The Company Is Not Required To Be Registered Under Section 45-IA Of The Reserve Bank Of India Act 1934.**





(b) Whether the company has 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;

**Company Has Not Conducted Any Non-Banking Financial Or Housing Finance Activities Without A Valid Certificate Of Registration (CoR).**

(c) Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;

**The Company Is Not A Core Investment Company (CIC)**

(d) Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.

**Not Applicable**

(xvii) Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;

**Company Has Not Incurred Cash Losses In The Financial Year And In The Immediately Preceding Financial Year**

(xvii) Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;

**There Has Not Been Any Resignation Of The Statutory Auditors During The Year**

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;

**In Our Knowledge There Are No Material Uncertainty Exists As On The Date Of The Audit Report About Company Ability To Meet Its Liability.**

(xx) (a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;

**Not Applicable**

(b) Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

**N.A.**

(xxi) Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.

**There Are No Any Qualifications Or Adverse Remarks By The Respective Auditors In The Companies (Auditor's Report) Order (Caro) Reports Of The Companies Included In The Consolidated Financial Statements**

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No. 005826C/C400276

MANISH KHADGIA

Partner

Membership No.: 425013

Place: Jaipur

Dated: 25-08-2023

UDIN: 23425013BGWBJA7468





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN : U45202RJ2017PTC059575)

Balance Sheet as at 31st March, 2023

Particulars	Note No	31-Mar-23	31-Mar-22
		Rs. In Lakhs	Rs. In Lakhs
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	3	493.00	493.00
(b) Reserves and Surplus	4	1,930.80	1,257.93
(c) Money received against share warrants			
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	1,426.95	1,096.22
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	6	1,197.55	827.80
(b) Trade Payables			
- Total outstanding dues of micro enterprises and small enterprises			
- Total outstanding dues of creditors other than micro enterprises and small enterprises	7	1,832.70	631.88
(c) Other current liabilities	8	819.07	882.62
(d) Short-term Provisions			
<b>Total</b>		<b>7,700.07</b>	<b>5,189.46</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	117.92	128.39
(ii) Intangible assets		9.60	11.21
(iii) Capital Work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	10	73.22	0.32
(c) Deferred Tax assets (Net)	11	13.79	7.19
(d) Long-term loans and advances		-	-
(e) Other non-current assets	12	35.40	35.32
(2) Current assets			
(a) Current Investments			
(b) Inventories	13	1,755.25	701.71
(c) Trade Receivables	14	1,866.07	1,294.05
(d) Cash and Cash equivalents	15	1,389.34	664.89
(e) Short-term Loans & Advances	16	10.11	5.00
(f) Other Current Assets	17	2,429.36	2,341.39
<b>Total</b>		<b>7,700.07</b>	<b>5,189.46</b>
Notes to Accounts & Summary of Significant Accounting	1 & 2	0.00	0.00

The accompanying notes are the integral part of the financial statements

As per our report of even date

For VINOD SINGHAL & CO. LLP

Chartered Accountants

FRN : 005826/C/200276

(MANISH KHANDEWAR)

Partner

Mem. No. 425013

Dated:- 25-08-2023

Place: JAIPUR

UDIN:23425013BGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT LTD

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07081870)

Director

Bhanwariya Infra Projects Pvt. Ltd.

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07081871)

Director



# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Profit and Loss statement for the period ended 31st March, 2023

	Particulars	Note No	31-Mar-23	31-Mar-22
			Rs. In Lakhs	Rs. In Lakhs
I.	Revenue from operations	18	16,370.33	8,414.95
II.	Other Income	19	44.27	30.51
III.	Total Income (I + II)		16,414.60	8,445.46
IV.	<u>Expenses:</u>			
	Cost of Materials Consumed	20	14,639.61	7,221.06
	Changes in Inventories	21	(1,053.54)	(335.12)
	Employee Benefits Expenses	22	777.38	399.71
	Finance Costs	23	333.99	303.80
	Depreciation and Amortization Expenses	24	63.09	45.08
	Other Expenses	25	752.20	372.73
	Total Expenses (IV)		15,512.74	8,007.26
V.	Profit before exceptional and extraordinary items and tax (III - IV)		901.86	438.20
VI.	Exceptional Items			
VII.	Profit before extraordinary items and tax (V - VI)		901.86	438.20
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		901.86	438.20
X.	Tax expense:			
	(1) Current tax		235.59	117.53
	(2) Deferred tax		(6.60)	(2.72)
XI.	Profit/(Loss) from the period from continuing operations (VII - VIII)		672.87	323.38
XII.	Profit/(Loss) from discontinuing operations		-	-
XIII.	Tax expense of discounting operations		-	-
XIV.	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV.	Profit/(Loss) for the period (XI + XIV)		672.87	323.38
XVI.	Earnings per equity share:			
	(1) Basic		13.65	6.56
	(2) Diluted		13.65	6.56

Notes to Accounts & Summary of significant accounting policies

1 & 2

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

As per our report of even date

For VINOD SINGHAL & CO LLP

Chartered Accountants

FRN : 005826/01400276

FRN : 005826/01400276

(MANISH KHANDER)

Partner

Mem. No. 425013

Chartered Accountants

JAIPUR

Dated:- 25-08-2023

Place: JAIPUR

UDIN:23425013EGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT LTD

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHANWARIYA)

DIRECTOR (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHANWARIYA)

DIRECTOR (DIN: 07184875)

Director





# **BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

**(CIN :U45202RJ2017PTC059575)**

## **Notes to financial statements for the year ended 31<sup>st</sup> March 2023**

### **1. Corporate Information**

Bhanwariya Infra Projects Private Limited is a private limited company which was incorporated on November 23, 2017 under the provision of the Companies Act, 2013 vide Registration No. U45202RJ2017PTC059575 issued by the Registrar of Companies, Rajasthan. The company is mainly engaged in providing construction, erection, commissioning services to various government departments and private clients.

### **2. Significant Accounting Policies:**

#### **2.1 Basis of preparation**

The standalone financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2021 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable there after. The standalone financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

As the year – end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures reported in this statement.

#### **2.2 Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.

As per opinion of the management, all the current assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and all known liabilities have been provided in the books of accounts.





### **2.3 Presentation and disclosure of financial statements (AS-1)**

There is no change in significant accounting policies adopted by the Company. Other disclosures which are necessary to be separately disclose are disclosed below in relevant reference paragraphs.

### **2.4 Valuation of Inventories (AS-2)**

#### Raw-material

Inventories of Raw-material, Components, Stores and Spare and consumables are valued at cost.

#### Work-in-progress

Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

#### Finished Goods

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

### **2.5 Cash Flow Statements (AS-3) & Sec.2 (85) of Companies Act, 2013**

AS-3 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company). However as per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of Small Company as per Sec.2 (85) of the Companies Act, 2013.

#### Cash and Cash Equivalents-

Cash and Cash equivalents comprise cash and cash on deposits with bank and corporations. The company considers all highly liquid investments with the remaining maturity at the date of purchase of 3 months or less and that are readily convertible to know amount of cash to be cash equivalents.

#### Statement of cash flows

Cash flows are reported using the indirect method, where by profit/ loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. Cash flow for the year are classified by operating, investing and financial activities.

### **2.6 Contingencies and Event Occurring after the Balance Sheet date (AS-4)**

Where events occurring after the balance sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance sheet date of material size of nature are only disclosed.





## **2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)**

There is no extraordinary item or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy, hence this AS is not applicable on the Company.

## **2.8 Construction Contracts (AS-7)**

Since the Company is engaged in Construction Activities, this AS is applicable on the Company.

## **2.9 Revenue Recognition (AS-9)**

### **Sale of Goods**

Revenue from sale of goods is recognized when significant risk and reward of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognized net of discount and other taxes as the same is recovered from customers and passed on to the government.

### **Interest**

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

### **Other Income**

Other items of income and expenditure are recognized on accrual basis and as a going concern the accounting policies are consistent with the generally accepted accounting policies.

## **2.10 Property, Plant and Equipment (AS-10)**

### **Tangible Assets**

The tangible items of property, plant and equipment are carried at cost less accumulated depreciation, using the cost model as prescribed under accounting Standards AS-10 "Property, Plant & Equipment". Cost of an item of Property, plant and equipment comprises of the purchase price, including import duties, if any, non-refundable purchase taxes, after deducting trade discounts and rebated, and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

### **Intangible Assets**

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.





### Depreciation and Amortisation:

The company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Written Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.

Intangible assets are amortised as per the Written Down Value (WDV) method over the estimated useful life as specified in Schedule II of the Companies Act 2013. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

### **2.11 Effects of changes in the Foreign Exchange Rates (AS-11)**

This AS is not applicable on the Company as the Company is not having any Foreign currency exposure.

### **2.12 Government Grants (AS-12)**

This AS is not applicable on the Company as there is no grant received during the period under audit.

### **2.13 Investments (AS-13)**

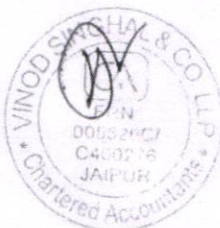
Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term (Non-Current) investments and non-current investment valued at cost price.

### **2.14 Employee Benefits (AS-15)**

#### Short-term employee benefits

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognized as expenses in the period in which the employee renders the related service.

#### Post-Employment benefits:





### Defined Contribution Plan:

The Company has maintained Defined Contribution Plans for Post-employment benefits in the form of Provident Fund for all employees which are administered by Regional Provident Fund Commissioner. Provident Fund and Employee State Insurance are classified as defined contribution plans as the Company has no further obligation beyond making the contributions. The Company's contributions to defined Contribution plans are charged to the Statement of Profit and Loss as and when incurred.

### Defined benefit Plans:

Since the company is in there is no employee in the company whose tenure exceeds 5 year. Therefore provision for Payment of gratuity Act is not applicable to the company.

### **2.15 Borrowing Cost (AS-16)**

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long-Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, up to the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

### **2.16 Segment Reporting (AS-17)**

AS-17 is applicable on the Company as the Company is not categorized under SMC (small & medium sized company), but there is no reporting segment in the Company.

### **2.17 Related Party Disclosures (AS-18)**

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:-

#### **(i) List of Related parties (Key Managerial Person & Their Relatives)**

S. No.	Name	Relationship
1	Jai NarayanBhawariya	Director
2	Rameshwar Prasad Chaudhary	Director Brother
3	SomeshBhawariya	Director
4	KirteshBhavariya	Director
5	DeepikaBhawariya	Director's Daughter
6	SadhnaBhawariya	Director's Daughter
7	Paragon Power Equipment (Prop: Prem Devi)	Director's Wife
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	Director's Proprietorship Firm
9	Bhawariya Enterprises (Prop: HariNarainBhawariya)	Director's Brother Proprietorship Firm
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	Director's Brother Proprietorship Firm
11	SS Construction (Prop. SomeshBhawariya)	Director's Proprietorship Firm
12	RishabhBhawariya	Director Son





(ii) **Disclosure in respect of Related Parties Transactions During the year as under:-**

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	10,00,000	98,11,390.00	Interest Exp-1057367
2	Jai Narayan Bhawariya	19035159.00/(6233000.00)	40704980.25	Interest Exp-4308598 Remuneration-63,00,000.00 Rent-9,60,000.
3	Somesh Bhawariya	11648000.00/(4265586.00)	32074936.00	Interest Exp-3416992 Remuneration-44,10,000.00
4	Kirtesh Bhawariya	9278000.00/(1965000.00)	26430300.00	Interest Exp-2431559 Remuneration-37,80,000.00
5	Rameshwar Prasad Chaudhary	37715000.00/(28970000.00)	8745000.00	Interest Exp - 2274110
6	Deepika Bhawariya	1650000.00/(105000.00)	1723000.00	Interest Exp - 127043
7	Sadhna Bhawariya	1363000.00/(632510.00)	2928490.00	Interest Exp- 257526
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Sales - 6000660.00+GST
9	Bhawariya Enterprises (Prop: HariNarainBhawariya)	486501.00/(3178501.00)	-	Interest Exp-256516
10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	900000.00/(745000.00)	6261500.00	Interest Exp-713610
11	RishabhBhawariya	4187000/(4187000)	-	-

**2.18 Earning Per Share (AS-20)**

Basic earnings per share are calculated by dividing the net profit or net loss for the period attributable to equity shareholders by the average number of equity shares outstanding during the year. Calculation of Basic & Diluted EPS is stated below:

Particulars	2022-23	2021-22
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	<b>67287382.70</b>	<b>3,23,38,488.34</b>
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4930000	4930000
(c) Basic & Diluted Earnings per Share (in Rs.)	13.65	6.56
(d) Nominal Value per Share (in Rs.)	10	10





## **2.19 Taxes on income (AS-22)**

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reviewed as at each balance sheet date and written –up or written down to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognized as current tax in the Statement of Profit & Loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability.

MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

## **2.20 Impairment of Assets (AS-28)**

The Company, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assessee.

## **2.21 Provisions, Contingent Liabilities and Contingent Assets (AS-29)**

A Provisions is recognized when the company has a present obligation as a result of past event, if it is probable that there will be an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.





**Particulars****2022-23****2021-22**

Claims against the company not acknowledged as debt

NIL

NIL

Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for

NIL

NIL

Other Commitments

NIL

NIL

Due to nature of business company give many Bank guarantee,(performance or finance) and LC to various customer and government departments and PSU's.

**2.22 Others:**

On the basis of the records available with the Company, there is no interest payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act,2006.

On the basis of explanation given by management, all payable of promoters is treated as non-current liabilities and EMD/SD/Withheld treated as current assets.

**2.23 Undisclosed Income:**

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

**3. Additional Regulatory Information****3.1 Title deeds of Immovable Property not held in name of the Company:**

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
immovable property are name of company						

**3.2 Revaluation of Property, Plant and Equipment:**

The company has not revalued it's any Property, Plant and Equipment during the reporting period.

**3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:**

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment





Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

### 3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date

### 3.5 Intangible assets under development:

There is no Intangible asset under development in the company at the balance sheet date

### 3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

### 3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, 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 and on the basis of representation from management there are 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.

### 3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

### 3.9 Relationship with Struck off Companies:

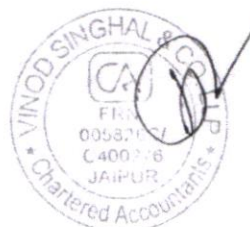
Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

### 3.10 Registration of charges or satisfaction with Registrar of Companies

There are no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

### 3.11 Compliance with number of layers of companies:

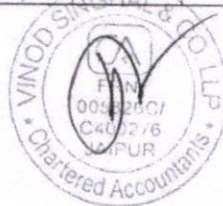
The company has not any subsidiary company during or at the end of reporting period.





### 3.12 Ratio Analysis:

Particulars	Numerator/Denominator	31-Mar-23		31-Mar-22		Change in %	Reason
(a) Current Ratio	Current Assets	745013910.29	1.94	500,703,741.86	2.14	-9.46%	NA
	Current Liabilities	384,931,906.07		234,230,298.64			
(b) Debt-Equity Ratio	Total Debts	142,694,685.68	0.59	109,622,397.46	0.63	-5.97%	NA
	Equity	242,380,240.22		175,092,857.51			
(c) Return on Equity Ratio	Profit after Tax	67,287,382.70	0.32	32,338,488.34	0.20	58.42%	Due to increase in profit.
	Average Shareholder's Equity	208,736,548.87		158,923,613.34			
(d) Inventory turnover ratio	Total Turnover	1,637,032,831.31	13.33	841,494,824.46	15.75	-15.41%	NA
	Average Inventories	122,848,284.00		53,415,267.00			
(e) Trade receivables turnover ratio	Total Turnover	1,637,032,831.31	10.36	841,494,824.46	7.95	30.31%	Due to increase in turnover
	Average Account Receivable	158,006,022.05		105,839,501.73			
(f) Trade payables turnover ratio	Total Purchases	1,078,580,791.94	10.65	457,303,770.46	4.57	132.86%	Due to heavy purchase in month of march.
	Average Account Payable	101,267,093.96		99,980,007.42			
(g) Net capital turnover ratio	Total Turnover	1,637,032,831.31	4.55	841,494,824.46	3.16	43.97%	Due to increase in turnover.
	Net Working Capital	360,082,004.22		266,473,443.22			
(h) Net profit ratio	Net Profit before Tax	90,186,494.71	0.06	43,819,821.46	0.05	5.79%	NA
	Total Turnover	1,637,032,831.31		841,494,824.46			
(i) Return on Capital employed	EBIT	123,585,293.85	0.32	74,200,106.65	0.26	23.15%	NA
	Capital Employed	385,074,925.90		284,715,254.97			
(j) Return on investment	Net Profit after Tax	67,287,382.70	0.17	32,338,488.34	0.11	53.84%	Due to increase in profit.
	Total Investment	385,074,925.90		284,715,254.97			





### 3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

### 3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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 company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs. )	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP  
Chartered Accountants  
F.R.N.: 005826C/0400276

(MANISH BHANDELWALA)  
Partner  
M.No. 425013  
Date-25-08-2023  
Place: -Jaipur  
UDIN:- 23425013BGWBJA7468

FOR BHANWARIYA INFRA PROJECTS PVT LTD  
Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)  
Director (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.  
(SOMESH BHAWARIYA)  
Director (DIN: 07184875)  
Director





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN:U45202RJ2017PTC059575)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023

### Notes No. 3- Share Capital

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>Equity Share Capital</b>		
<b>Authorised Share capital</b>		
5000000 Equity Shares of Rs.10 each fully paid up	500	500
<b>Issued, subscribed &amp; fully paid share capital</b>		
4930000 Equity Shares of Rs.10 each fully paid up	493	493
<b>Total</b>	<b>493</b>	<b>493</b>

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31st March, 2023		As at 31st March, 2022	
	Number of Shares	Rs. In Lakhs	Number of Shares	Rs. In Lakhs
At the beginning of the period	4930000	493	4930000	493
Issued during the period	-	-	-	-
Outstanding at the end of the	<b>4930000</b>	<b>493.00</b>	<b>4930000</b>	<b>493.00</b>

(b) Details of shareholders holding more than 5% in the company at the end of the year

Class of shares / Name of shareholder	As at 31st March, 2023		As at 31st March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that
Equity shares of Rs.10/- each fully Jai Narayan Bhanwariya	4730000	95.94%	4730000	95.94%
<b>Total</b>	<b>4730000</b>	<b>95.94%</b>	<b>4730000</b>	<b>95.94%</b>

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled to one vote per share with same rights. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shareholders holding by promoters in the company at the end of the year

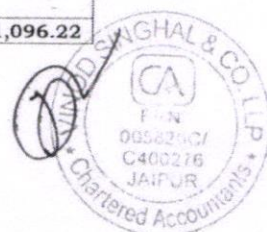
Shares held by promoters at the end of the year				% Change during the year.
Sr. no.	Promoter Name	No. of Shares	% of total Shares	
1	Jai Narayan Bhanwariya	4,730,000	95.94%	0.00%
2	Kirtesh Bhanwariya	100,000	2.03%	0.00%
3	Somesh Bhanwariya	100,000	2.03%	0.00%
<b>Total</b>		<b>4,930,000</b>	<b>100.00%</b>	<b>0.00%</b>

### Notes No. 4-Reserve & Surplus

Particular	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>Profit &amp; Loss account</b>		
Balance as per last financial Statements	1,257.93	934.54
Add: amount transferred statement of profit & loss	672.87	323.38
Less: Appropriations		
<b>Total</b>	<b>1,930.80</b>	<b>1,257.93</b>

### Notes No.5 Long Term Borrowing

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
BOB Car Loan	1.50	4.84
Federal Bank Bolero Loan 183274000000664	3.64	5.51
Loan From Federal Bank - GECL 166669000000647	52.81	52.81
Loan From Federal Bank - GECL 183269000000117	9.91	47.30
Union Bank of India Loan A/c-030326520000019	58.81	68.79
Unsecured Loan from Directors and Relatives	1,286.80	916.99
Federal Bank Loan A/c-183274000000755 (Creta Car)	13.47	-
<b>Total</b>	<b>1,426.95</b>	<b>1,096.22</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023****Notes No.6 Short Term Borrowing**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Bank O/D	448.06	334.34
Bob Car Loan	3.39	3.53
Federal Bank Bolero Loan 18327400000664	1.95	1.81
Loan From Federal Bank - GECL 18326900000117	37.38	34.10
Union Bank of India Loan A/c-030326520000019	10.83	10.07
NSIC Ltd.	692.57	443.95
Federal Bank Loan A/c-18327400000755 (Creta Car)	3.37	-
<b>Total</b>	<b>1,197.55</b>	<b>827.80</b>

**Notes No.7 Trade Payables**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Sundry Creditors	1,832.70	631.88
<b>Total</b>	<b>1,832.70</b>	<b>631.88</b>

**Notes No.7 Trade Payables**

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	-	-	-	-	-
(ii) Others	1,832.70	-	-	-	1,832.70
(iii) Disputed	-	-	-	-	-
(iv) Disputed	-	-	-	-	-
Subtotal	1,832.70	-	-	-	1,832.70
MSME Undue	-	-	-	-	-
Others Undue	-	-	-	-	-
<b>Total</b>	<b>1,832.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,832.70</b>

**Notes No. 8 Other Current Liability**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
TDS and TCS Payable	6.06	1.86
GST Payable	129.60	148.32
ESI Payable	5.22	2.12
PF Payable	30.04	15.34
Provision for CSR	7.19	-
Salary and other Payable	35.53	21.14
Engineers India Ltd (EIL) - Mobilization Advance	-	315.39
SD and Withheld of Sub-Contractor	605.44	378.47
<b>Total</b>	<b>819.07</b>	<b>882.62</b>

**Notes No. 10 Non-Current Investment**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Gold Bond	0.32	0.32
House-No. 132, Nirman Nagar, Jaipur	72.90	-
<b>Total</b>	<b>73.22</b>	<b>0.32</b>

**Notes No.11 Deferred Tax Assets**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
WDV as per Companies ACT	127.53	139.60
WDV as per IT ACT	182.30	168.17
Difference	54.78	28.57
Preliminary Exp C/F	-	-
Tax rate 25.17%	54.78	28.57
<b>Total</b>	<b>13.79</b>	<b>7.19</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**  
(CIN : U46202RJ2017PTC059575)

FIXED ASSETS (As per Companies Act) For F.Y 2022-23

100000.00

Note No.- 9

S. NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION			Net Block	
		AS AT 01.04.2022	ADDITION	SALE	TOTAL	TOTAL UP TO 31.03.22	FOR THE YEAR	TOTAL UP TO 31.03.23	AS ON 31.03.23	As on 31.03.2022
<b>(A)</b>	<b>PLANT &amp; MACHINERY</b>									
1	Air Conditioner	5.82	0.55		6.38	1.50	0.88	2.38	4.00	4.33
2	Concrete Mixer	0.53	-		0.53	0.33	0.04	0.37	0.16	0.20
3	Inverter	1.14	-		1.14	0.59	0.10	0.69	0.44	0.55
4	Submersible Pump	0.82	-		0.82	0.46	0.06	0.52	0.29	0.36
5	Camera	1.09	0.61		1.70	0.49	0.14	0.63	1.06	0.60
6	LED TV	2.10	-		2.10	0.47	0.42	0.89	1.21	1.63
7	Grinder Mixer	0.02	-		0.02	0.01	0.00	0.01	0.01	0.01
8	Welding Machine	0.26	-		0.26	0.12	0.03	0.14	0.12	0.14
9	Air cooler		0.03		0.03	-	0.01	0.01	0.03	-
10	Counting Machine		0.24		0.24	-	0.04	0.04	0.20	-
	<b>Total ( A )</b>	<b>11.78</b>	<b>1.44</b>	<b>-</b>	<b>13.21</b>	<b>3.96</b>	<b>1.73</b>	<b>5.68</b>	<b>7.53</b>	<b>7.82</b>
<b>(B)</b>	<b>Vehicles</b>									
1	Mahindra Jeep	0.76			0.76	0.62	-	0.62	0.14	0.14
2	Tata Indigo	1.13			1.13	0.92	-	0.92	0.21	0.21
3	Fortuner	7.13			7.13	6.02	-	6.02	1.11	1.11
4	Creta 1.6 CRDi	18.30			18.30	12.56	1.79	14.36	3.94	5.74
5	Motor Cycle	0.66	-		0.66	0.28	0.12	0.40	0.26	0.37
6	Car Range Rover Velar	93.91	-		93.91	16.94	25.46	42.40	51.51	76.97
7	Bike		0.25		0.25	-	0.06	0.06	0.19	-
8	Bicycle	0.05	-		0.05	0.02	0.01	0.03	0.01	0.02
9	Mahindra Bolero	10.62	-		10.62	3.88	2.10	5.98	4.63	6.74
10	Creta hyundai 2022		22.02		22.02	-	4.81	4.81	17.22	-
	<b>Total ( B )</b>	<b>132.55</b>	<b>22.27</b>	<b>-</b>	<b>154.82</b>	<b>41.24</b>	<b>34.36</b>	<b>75.60</b>	<b>79.22</b>	<b>91.30</b>
<b>(C)</b>	<b>Office Equipments</b>									
1	Epaba	0.03			0.03	0.03	-	0.03	0.01	0.01
2	Biometric	0.10			0.10	0.09	-	0.09	0.01	0.01
3	Water Purifier	0.74			0.74	0.42	0.14	0.56	0.18	0.32
4	Attendance Machine	0.13			0.13	0.12	0.00	0.12	0.01	0.01
5	Office Equipments	5.96			5.96	2.42	1.59	4.02	1.94	3.56
6	Fire Extinguisher		0.10		0.10		0.02	0.02	0.08	-
7	Tools, Spares & Hardware		0.54		0.54		0.17	0.17	0.38	-
	<b>Total ( C )</b>	<b>6.96</b>	<b>0.64</b>	<b>-</b>	<b>7.60</b>	<b>3.08</b>	<b>1.93</b>	<b>5.00</b>	<b>2.59</b>	<b>3.88</b>





<b>(D) Computer</b>									
1 Computer and Printers	22.81	8.49		31.30	14.61	8.63	23.24	8.06	8.20
2 NAS Backup Device	0.53			0.53	0.51		0.51	0.03	0.03
3 Mobile Phone	10.60	16.02		26.62	6.79	9.39	16.18	10.44	3.81
4 UPS	0.04			0.04	0.02	0.02	0.03	0.01	0.02
5 Battery	0.31			0.31	0.24	0.04	0.28	0.03	0.08
<b>Total (D)</b>	<b>34.30</b>	<b>24.51</b>		<b>58.81</b>	<b>22.16</b>	<b>18.08</b>	<b>40.24</b>	<b>18.57</b>	<b>12.14</b>
<b>(E) FURNITURE &amp; FIXTURE</b>									
1 Furniture & Fixture	21.76	0.30		22.06	8.51	3.54	12.05	10.01	13.25
<b>Total (E)</b>	<b>21.76</b>	<b>0.30</b>		<b>22.06</b>	<b>8.51</b>	<b>3.54</b>	<b>12.05</b>	<b>10.01</b>	<b>13.25</b>
<b>(G) Sub Total (A+B+C+D+E+F)</b>	<b>207.34</b>	<b>49.17</b>		<b>256.50</b>	<b>78.95</b>	<b>59.63</b>	<b>138.58</b>	<b>117.92</b>	<b>128.39</b>
<b>(H) Intangible Assets</b>									
1 Website	22.19			22.19	16.39	1.58	17.97	4.23	5.81
2 ERP Software	4.74			4.74	2.16	0.67	2.83	1.91	2.37
3 Security Systems	2.94	1.86		4.79	0.11	1.21	1.32	3.47	2.83
<b>Sub Total (H)</b>	<b>29.87</b>	<b>1.86</b>		<b>31.72</b>	<b>18.66</b>	<b>3.46</b>	<b>22.12</b>	<b>9.60</b>	<b>11.21</b>
<b>Grand Total (G+H)</b>	<b>237.21</b>	<b>51.02</b>		<b>288.23</b>	<b>97.61</b>	<b>63.09</b>	<b>160.70</b>	<b>127.53</b>	<b>139.60</b>





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN:U45202RJ2017PTC059575)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023

### Notes No 12 Other Non Current Assets

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Kailash Sen Court Case Act 1923	4.80	4.80
Ram Swaroop Bhagwan Sahay Court Case 1923	5.04	5.04
Registration & Security Deposit	25.56	25.47
<b>Total</b>	<b>35.40</b>	<b>35.32</b>

### Notes No 13 Inventories

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Closing Stock	1,755.25	701.71
<b>Total</b>	<b>1,755.25</b>	<b>701.71</b>

### Notes No.14 Trade Receivable

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Trade Receivables	1,866.07	1,294.05
<b>Total</b>	<b>1,866.07</b>	<b>1,294.05</b>

### Notes No.14 Trade Receivable

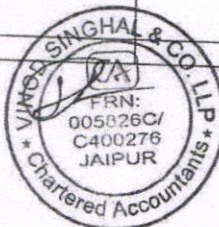
Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 years	
Undisputed - considered good	1,800.44	-	65.63	-	-	1,866.07
Undisputed* considered	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered	-	-	-	-	-	-
Subtotal	1,800.44	-	65.63	-	-	1,866.07
MSME-Undue	-	-	-	-	-	-
Other-Undue	-	-	-	-	-	-
<b>Total</b>	<b>1,800.44</b>	<b>-</b>	<b>65.63</b>	<b>-</b>	<b>-</b>	<b>1,866.07</b>

### Notes No. 15 Cash & Cash equivalents

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Balances with Bank	263.38	1.50
FDRs	1,114.30	649.56
Cash in Hand	11.66	13.84
<b>Total</b>	<b>1,389.34</b>	<b>664.89</b>

### Notes No 16 Short Term Loans & Advances

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Unsecured Loan to Pratap Saran	5.00	5.00
Unsecured Loan to Dhvij International	5.00	-
Oxyzo Financial Services Pvt Ltd	0.11	-
<b>Total</b>	<b>10.11</b>	<b>5.00</b>





# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN:U45202RJ2017PTC059575)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023

### Notes No. 17 Other Current Assets

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
M.D.	980.36	1,078.10
Security Deposits	692.59	515.24
Recoverable from Departments	185.42	206.75
CTL Testing Recoverable	6.63	11.26
Advances to Creditors/Prepaid Exp	185.05	163.76
Income Tax Refund	21.50	26.21
Income Tax Refund F.Y.-22-23	289.51	
Less-Provision for Income Tax	235.59	53.92
GST Input including GST-TDS	303.90	37.04
		303.01
<b>Total</b>	<b>2,429.36</b>	<b>2,341.39</b>

### Note No. 18 Revenue from Operations

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Sales	16,251.91	8,151.73
GST Recoverable(TDS deducted on GST)	118.42	263.22
<b>Total</b>	<b>16,370.33</b>	<b>8,414.95</b>

### Note No. 19 Other Income

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Interest on FDR and IT Refund	44.27	30.51
<b>Total</b>	<b>44.27</b>	<b>30.51</b>

### Note No. 20 Cost of Material Consumed

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Purchase	10,785.81	4,573.04
GST Exp. (TDS deducted on GST)	118.42	263.22
Direct Expenses (Refer details below)	3,735.38	2,384.81
<b>Total</b>	<b>14,639.61</b>	<b>7,221.06</b>

### Direct Expenses

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Borrowing Cost	74.19	36.71
Payment to Sub-Contractors	1,901.85	1,419.82
Freight & Cartage	105.24	93.72
Labour Charges Others	1,422.91	677.02
Site Expenses	197.07	106.47
Loading & Unloading and Handling Expenses	7.60	10.70
Other Mis. Expenses	26.25	37.80
Water & Electricity Exp (Site)	0.28	2.58
<b>Total</b>	<b>3,735.38</b>	<b>2,384.81</b>

### Note No. 21 Change in Inventory

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Opening Stock	701.71	366.59
Less Closing Stock	1,755.25	701.71
<b>Total</b>	<b>(1,053.54)</b>	<b>(335.12)</b>

### Note No. 22 Employee Benefits Expenses

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Salary	573.93	346.21
Staff Welfare Expenses	71.19	20.19
ESI & PF Contribution (Employer)	132.26	33.32
<b>Total</b>	<b>777.38</b>	<b>399.71</b>





**BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

(CIN:U45202RJ2017PTC059575)

**NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2023****Note No. 23 Finance Cost**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Interest	83.70	99.80
Bank Charges & Commission	47.04	103.02
Bank Interest	176.28	93.45
Loan Processing Charges	26.97	7.53
<b>Total</b>	<b>333.99</b>	<b>303.80</b>

**Note No 24 - Depreciation and amortization expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Depreciation on Property, Plant and Equipment	63.09	45.08
<b>Total</b>	<b>63.09</b>	<b>45.08</b>

**Notes No 25- Other Expenses**

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
Audit Fees	2.25	1.75
Advertisement Expenses	0.16	0.22
AMC Charges	0.24	0.33
Consultancy, Legal & Professional Charges	36.26	43.51
Commission Expenses	4.06	3.06
Conveyance Expenses	128.04	50.36
Demand and Penalty (By Department)	3.39	2.88
Donation/CSR Expenditure	0.79	6.56
Electricity & Water & Fuel Expenses	166.04	45.34
Insurance Expenses	11.73	9.12
Office and Misc. Exp	13.68	5.11
Postage & Courier Expenses	1.48	1.52
Printing, Stationery & Office Expenses	6.97	4.42
Provision for CSR	7.19	
Rent Expenses	267.04	136.40
Registration & Subscription Charges	6.19	2.67
Repair & Maintenance Expenses	22.82	8.26
Rates & Taxes and Other Charges	0.93	0.44
Stamp Paper & Franking Charges	37.83	18.20
Telephone & Mobile Expenses	1.68	2.27
Tour & Travelling Expenses	33.43	30.30
<b>Total</b>	<b>752.20</b>	<b>372.73</b>

Particulars	31.03.2023	31.03.2022
	Rs. In Lakhs	Rs. In Lakhs
<b>As Auditor</b>		
Audit Fees	2.25	1.75
<b>Total</b>	<b>2.25</b>	<b>1.75</b>

As per our report of even date

For VINOD SINGHAL &amp; CO LLP

Chartered Accountants

FRN: 005826C/0200276

(MANISH KHANDLWAL)

Partner

Mem. No. 425013

Chartered Accountants

Dated: 25-08-2023

Place: JAIPUR

UDIN: 23425013BGWBJA7468

For and on behalf of the Board

For BHANWARIYA INFRA PROJECTS PVT. LTD.

Bhanwariya Infra Projects Pvt. Ltd.

(JAI NARAYAN BHAWARIYA)

DIRECTOR (DIN: 07184871)

Director

(SOMESH BHAWARIYA)

DIRECTOR (DIN: 07186981)

Bhanwariya Infra Projects Pvt. Ltd.

Director



# BHANWARIYA INFRA PROJECTS PRIVATE LIMITED

(CIN : U45202RJ2017PTC059575)

Cash Flow Statement for the Period From 01.04.2022 To 31.03.2023

S. No.	Particulars	Details	Amount (Rs.)
<b>A.</b>	<b>Cash flow from operating activities</b>		
a	Net profit after taxation and before Extra ordinary items	672.87	672.87
b	Adjustments for:		
	<u>Add :</u>		
	- Depreciation	63.09	
	- Interest Expense	333.99	
	<u>Less:</u>		
	- Deferred Tax	13.79	383.29
c	Operating profits before working capital changes (a+b)	1,056.17	1,056.17
d	Add: Decrease in current assets and increase in current liabilities	934.99	
e	Less : Increase in current assets and decrease in current liabilities	1,146.63	(211.64)
f	Cash generated from operations (c+d-e)		844.53
g	Less : Income tax paid		
h	<b>Net cash from operating activities(f-g)</b>		<b>844.53</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
i	<u>Add :</u>		
	- Proceeds from sale of fixed assets		
j	<u>Less :</u>		
	- Purchase of fixed assets	51.02	
	- Increase in Investment	72.90	
k	<b>Net cash from (or used in) investing activities(i-j)</b>		<b>(123.92)</b>
<b>C</b>	<b>Cash flows from Financing Activities</b>		
l	<u>Add :</u>		
	Loan raised	330.72	
m	<u>Less :</u>		
	Interest Paid	333.99	
n	<b>Net cash from (or used in) financing activities(l-m)</b>		<b>(3.27)</b>
o	<b>Net increase/Decrease in cash and cash equivalent (h+k+n)</b>		<b>717.34</b>
p	<u>Add : cash and cash equivalents in the beginning of the year</u>		
	- Cash in hand		
	- Cash at bank		
	- Marketable Securities		
	<b>Total(o+p)</b>		<b>717.34</b>
q	<u>Less : cash and cash equivalents in the end of the year</u>		
	- Cash in hand	11.66	
	- Cash at bank	1,377.68	
	- Marketable Securities		
			<b>1,389.34</b>
<b>As per our report of even date</b>		<b>For and on behalf of the Board</b>	
For VINOD SINGHAL & CO LLP		For BHANWARIYA INFRA PROJECTS PVT LTD	
Chartered Accountants		Bhanwariya Infra Projects Pvt. Ltd.	
FRN : 008826C/0400176		(JAI NARAYAN BHAWARIYA)	
FIRN : 008826C/0400176		DIRECTOR (DIN: 07184875)	
(MANISH BHANUJWAL)		Bhanwariya Infra Projects Pvt. Ltd. Director	
Partner		(SOMESH BHAWARIYA)	
Mem. No. 425013		DIRECTOR (DIN: 07186981)	
Dated:- 25-08-2023		Director	
UDIN:23425013BGWBJA7468			
Place: JAIPUR			



**MANAGEMENT REPRESENTATION LETTER**

To,  
Vinod Singhal & Co LLP  
Chartered Accountants  
JAIPUR.

Dear Sir,

Ref:- **In connection with audit of our company BHANWARIYA INFRA PROJECTS PVT. LTD. for the Financial Year ending on 31.03.2023**

We confirm to the best of our knowledge and belief the following information and opinion given to you in connection with your examination of the Company's accounts for the year ended 31st March, 2023.

1. That the fixed assets :-  
The net book values at which the fixed assets are stated in the balance sheet are arrived at:-
  - a) After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
  - b) After providing depreciation as per schedule II of the companies Act, 2013 on the fixed assets during the year at WDV method.
  - c) Fixed assets have been physically verified by us on the last day of the accounting period and no major fixed assets has been sold by the company during the year under review which affect the going concern of the company.
2. That at the balance sheet date, there was no outstanding commitments for capital expenditure excepting those disclosed in the balance sheet.
3. That the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment and Intangible Assets.
4. Inventory: - Inventory are valued 17,55,25,400. at cost or NRV whichever is lower and such inventory is physically verified by us on regular intervals.
5. Non Current Investment:-  
Company has Gold bonds amounting to Rs. 31,500  
Immovable Property of Rs. 72,90,030.00
6. That the cash balance of Rs 11,66,401.23 was physically verified by us and was found correct.
7. That all FDRs with Banks held as cash and cash equivalents.
8. That the bank balances with the banks were tallied with the balances as per books by way of preparation of Bank Reconciliation statement. There was no entry pending the effect of which was to be taken in the accounts for the period under review. Further the balances as per bank and as per books were tallied, and were found correct.



**BHANWARIYA INFRA PROJECTS PVT. LTD.**  
**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**  
**302006, RAJASTHAN**  
**(CIN : U45202RJ2017PTC059575)**

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9. None of the director has been disqualified as per section 164(2) of the Companies Act, 2013.
10. The company is regular in depositing the statutory dues with appropriate authorities. There are no dues for more than six month as at balance sheet date.
11. The company has not been in default in repayment of dues to financial institutions and statutory dues to Appropriate Governmental Authorities.
12. The Company has not granted loans and advance on the basis of security by way of pledge of shares, debentures and other securities.
13. The Company has not given any guarantee for loans taken by other parties from banks or financial institutions during the financial year 2022-23.
14. The company has not used short term funds for long term assets and vice versa.
15. The company has not distributed profit/ dividend during the year.
16. That all the expenses debited in the books of accounts were incurred for the sole benefit of the business and were not incurred in any way for the personal benefit of the directors.
17. There are no revenue receipts which are not credited to profit & loss A/c and no capital expenditure debited in P&L Account.
18. The Company does not have any pending litigations which would impact its financial position.
19. All amount recoverable form Government department whether SD, EMD, RMD, CTL Testing Recoverable whatever name called fully recoverable within one year from the closure of F.Y. 2022-23.
20. That any fraud by the company or any fraud on the company by its officers/employees has not been noticed during the relevant financial year 2022-23.
21. That company has not entered into any non- cash transactions with directors or persons connected with him
22. No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, 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
23. No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries
24. The quarterly returns or statements filed by the company with banks or financial institutions are in agreement with the books of account of the Company.
25. All Records which are required by any law are maintained by company





**BHANWARIYA INFRA PROJECTS PVT. LTD.**  
**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**  
**302006, RAJASTHAN**  
**(CIN : U45202RJ2017PTC059575)**

26. Related Party Transactions are as under

Sr No	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s end of the year	Payment on part of Expense/ Income/ Other etc.
1	Prem Devi	10,00,000	98,11,390.00	Interest Exp- 1057367
2	Jai Narayan Bhawariya	19035159.00/(6233000. 00)	40704980.25	Interest Exp- 4308598 Remuneration- 63,00,000.00 Rent-9,60,000.
3	Somesh Bhawariya	11648000.00/(4265586. 00)	32074936.00	Interest Exp- 3416992 Remuneration- 44,10,000.00
4	Kirtesh Bhawariya	9278000.00/(1965000.0 0)	26430300.00	Interest Exp- 2431559 Remuneration- 37,80,000.00
5	Rameshwar Prasad Chaudhary	37715000.00/(2897000 0.00)	8745000.00	Interest Exp - 2274110
6	Deepika Bhawariya	1650000.00/(105000.00 )	1723000.00	Interest Exp - 127043
7	Sadhna Bhawariya	1363000.00/(632510.00 )	2928490.00	Interest Exp- 257526
8	Goodwill Enterprises (Prop: Rameshwar Prasad Chaudhary)	-	-	Sales - 6000660.00+GST
9	Bhawariya Enterprises (Prop: Hari Narain Bhawariya)	486501.00/(3178501.00 )	-	Interest Exp- 256516





**BHANWARIYA INFRA PROJECTS PVT. LTD.**

**35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR,**

**302006, RAJASTHAN**

**(CIN : U45202RJ2017PTC059575)**

10	Bhawariya Electricals (Prop. Surendra Singh Choudhary)	900000.00/(745000.00)	6261500.00	Interest Exp- 713610
11	Rishabh Bhawariya	4187000/(4187000)	-	-

**For BHANWARIYA INFRA PROJECTS PRIVATE LIMITED**

Bhanwariya Infra Projects Pvt. Ltd.

**JAI NARAYAN BHAWARIYA**

Director

Director (DIN: 07184875)

Bhanwariya Infra Projects Pvt. Ltd.

**SOMESH BHAWARIYA**

Director (DIN: 07186981)

Director

**Place: Jaipur**

**Dated: 24-08-2023.**





Acknowledgement Number:527135751280924

Date of filing : 28-Sep-2024

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHJ), 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	AAHCB5386N		
Name	BHAWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	527135751280924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	11,94,83,750
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	3,00,71,671
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	3,00,71,671
	Taxes Paid	8	3,15,39,132
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 14,67,460
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 28-Sep-2024 16:39:51 from IP address 122.180.84.81  
and verified by JAI NARAYAN BHAWARIYA having PAN ADKPB4215B on 28-Sep-  
2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode

System Generated

Barcode/QR Code



AAHCB5386N06527135751280924d7467f135a040246e5013a738112160026d4ded8

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2024-2025
Ward	CIRCLE 1, JPR	Year Ended	31.3.2024
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010), Trade Name: BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	28/09/2024	Acknowledgement No.:	527135751280924
Last Year Return Filed On	16/09/2023	Acknowledgement No.:	262180821160923
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071, Type: Cash Credit, IFSC: FDRL0001832, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9414079139		

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

**Income from Business or Profession (Chapter IV D) 11,94,83,749**

Profit as per Profit and Loss a/c	11,47,52,202	
<u>Add:</u>		
Depreciation Debited in P&L A/c	1,25,14,507	
Disallowable under section 37 (Transfer from other information)	18,32,345	
Disallowable under section 36 (Transfer from other information)	12,47,849	
Disallowable under section 40 (Transfer from other information)	37,397	
Total	<u>13,03,84,300</u>	
<u>Less:</u>		
Depreciation as per Chart u/s 32	<u>1,09,00,551</u>	
	<u>1,09,00,551</u>	11,94,83,749

Profit as per Profit and Loss a/c 0

**Gross Total Income 11,94,83,749**

**Total Income 11,94,83,749**

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)	2,62,86,425
Surcharge @10%	26,28,643
	2,89,15,068
Health & Education Cess (HEC) @ 4.00%	11,56,603
	3,00,71,671
T.D.S./T.C.S	3,15,39,132
	-14,67,461
Refundable (Round off u/s 288B)	14,67,460

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

Non-Salary(as per Annexure)	3,09,97,990
T.C.S.(as per Annexure)	5,41,142
Due Date for filing of Return October 31, 2024	

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

1.Total income as per Section 115BAA/115BAB	119483749
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	119483749
(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
3. Gross Total Income (1-2)	119483749
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	119483749

#### 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
Submersible Pump	15%	715113	0	0	715113	0	0	715113	107267	607846
Motor Cycle	15%	40259	0	0	40259	0	0	40259	6039	34220
Bicycle	15%	3074	0	0	3074	0	0	3074	461	2613
TOOLS, SPARES	15%	46680	25347	0	72027	0	0	72027	10804	61223
Security System	15%	171824	0	0	171824	0	0	171824	25774	146050
Range Rover	15%	6785247	0	0	6785247	0	0	6785247	1017787	5767460
CAMERA	15%	109847	0	0	109847	0	0	109847	16477	93370
LED TV	15%	138800	0	0	138800	0	0	138800	20820	117980
Battery - Exide (UPS)	15%	19417	0	0	19417	0	0	19417	2913	16504
Grinder - DW801 4"	15%	1148	0	0	1148	0	0	1148	172	976
Angle (Model-Dewalt)										
AC(1)	15%	100863	117266	525979	744108	0	0	744108	72167	671941
AC(2)	15%	5527	0	0	5527	0	0	5527	829	4698
AC(3)	15%	311758	0	0	311758	0	0	311758	46764	264994
Tata Indigo	15%	46247	0	0	46247	0	0	46247	6937	39310





Fortuner	15%	292629	0	0	292629	0	0	292629	43894	248735
CRETA CAR 2022	15%	1872096	0	0	1872096	0	0	1872096	280814	1591282
NAS Backup Device	40%	3325	0	0	3325	0	0	3325	1330	1995
EPABX	15%	1295	0	0	1295	0	0	1295	194	1101
Water Purifier	15%	43505	15127	0	58632	0	0	58632	8795	49837
Mahindra Bolero	15%	709555	1170980	0	1880535	0	0	1880535	282080	1598455
Mobile Handset	15%	1592311	137531	411271	2141113	0	0	2141113	290321	1850792
Website	25%	460844	0	0	460844	0	0	460844	115211	345633
FAN	10%	2070	0	0	2070	0	0	2070	207	1863
FAN-TPCODL	10%	1106	0	0	1106	0	0	1106	111	995
FIRE EXTINGUISHER	15%	9157	12950	0	22107	0	0	22107	3316	18791
ATTENDANCE MACHINE	15%	5392	0	0	5392	0	0	5392	809	4583
Biometric Machine	15%	3969	0	26099	30068	0	0	30068	2552	27516
Furniture and Fixtures	10%	1587208	245916	42117	1875241	0	0	1875241	185418	1689823
OFFICE EQUIPMENTS	15%	440418	0	7100	447518	0	0	447518	66596	380922
Inverter	15%	51847	0	0	51847	0	0	51847	7777	44070
Air cooler	15%	36344	39451	0	75795	0	0	75795	11369	64426
Computer and Printers	40%	1218729	420393	7730760	9369882	0	0	9369882	2201801	7168081
Concrete Mixer	15%	21853	0	0	21853	0	0	21853	3278	18575
Mahindra Jeep	15%	31161	0	0	31161	0	0	31161	4674	26487
BIKE	15%	21250	0	0	21250	0	0	21250	3188	18062
JCB	15%	228818	0	0	228818	0	0	228818	34323	194495
ERP Software	25%	180817	0	0	180817	0	0	180817	45204	135613
Welding Machine (Model-ARC400)	15%	13491	0	0	13491	0	0	13491	2024	11467
Creta	15%	883617	0	0	883617	0	0	883617	132543	751074
UPS	40%	1428	4831	7781	14040	0	0	14040	4060	9980
COUNTING MACHINE	15%	20400	0	0	20400	0	0	20400	3060	17340
Hydraulic Crane	15%	0	0	3204000	3204000	0	0	3204000	240300	2963700
Meter Reading Instrument	15%	0	0	86250	86250	0	0	86250	6469	79781
Loader Lifter	15%	0	0	6047374	6047374	0	0	6047374	4535531	55938211
Toyota-Fortuner	15%	0	5541785	0	5541785	0	0	5541785	831268	4710517
GPS System	15%	0	236000	0	236000	0	0	236000	35400	200600
Lenovo Server System	15%	0	0	2419000	2419000	0	0	2419000	181425	2237575
<b>Total</b>		<b>18230439</b>	<b>7967577</b>	<b>7493409</b>	<b>10113211</b>	<b>0</b>	<b>0</b>	<b>10113211</b>	<b>10900553</b>	<b>90231562</b>
				<b>9</b>	<b>5</b>			<b>5</b>		

### Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Bank of Baroda	SANGANER JAIPUR	27950200000643	BARB0JAISAN	Current	No	No
2	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071	FDRL0001832	Cash Credit(Primary)	Yes	Yes
3	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867	FDRL0001832	Current	Yes	No
4	FEDERAL BANK		18320200002048	FDRL0001832	Current	Yes	No
5	FEDERAL BANK		18325600001227	FDRL0001832	Over Draft	Yes	No
6	FEDERAL BANK	GOMTI NAGAR LUCKNOW	16795600000688	FDRL0001679	Other	Yes	No
7	FEDERAL BANK	BILASPUR	16665600001244	FDRL0001666	Other	Yes	No
8	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	YESB0000024	Cash Credit	Yes	No
9	FEDERAL BANK		18320200002691	FDRL0001832	Current	No	No





**GST Turnover Detail**

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	1368025692
2	30AAHCB5386N1ZD	167962559
3	04AAHCB5386N1Z8	1774775
4	21AAHCB5386N1ZC	183327381
5	22AAHCB5386N1ZA	46851719
6	09AAHCB5386N1ZY	77832614
<b>TOTAL</b>		<b>1845774740</b>

**Details of T.D.S. on Non-Salary(26 AS Import Date:27 Aug 2024)**

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	ACCOUNTS DIVISION	HYDN00071B	100826	100826
2	C G STATE POWER TRANSMISSION COMPANY LIMITED	JBPC02169G	25100	25100
3	ENGINEERS INDIA LTD.	DELE00048G	959163	959163
4	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	170170	170170
5	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	259421	259421
6	EXECUTIVE ENGINEER PUBLIC HEALTH ENGINEERING DEPAR	JDHE00547B	25062	25062
7	EXECUTIVE ENGINEER-ELECT.DIV. I	PTLE10345G	41885	41885
8	FA & CAO CON	JBPF00093C	838047	838047
9	J V V N LIMITED - JODHPUR	JDHJ01550D	15105599	15105599
10	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	1912389	1912389
11	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	453689	453689
12	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	2894474	2894474
13	SANDEEP SINGH SANDHA	RTKS14015B	2514115	2514115
14	THE FEDERAL BANK LTD	CHNT00969D	681028	681028
15	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	549273	549273
16	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	3198205	3198205
17	URBAN IMPROVEMENT TRUST KOTA	JDHU00780D	236240	236240
18	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU07921E	692386	692386
19	YES BANK LIMITED	MUMY02084F	340918	340918
<b>TOTAL</b>			<b>30997990</b>	<b>30997990</b>

**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	1486706394	1827089681	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :1827089681	29734150
Business	194Q	241889265	as above	as above	241894
Other Sources	194A	10236830			1021946
<b>Total</b>		<b>1738832489</b>	<b>1827089681</b>		<b>30997990</b>

Details of T.C.S.(26 AS Import Date:27 Aug 2024)





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED A.Y. 2024-2025 PAN :  
AAHCB5386N Code :GST-007

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	ANIL KUMAR	LKNA19706B	20964	20964
2	ANKIT GUPTA	JPRA09928C	39490	39490
3	CROSS LAND TRUCKS PVT LTD	JPRC02449G	135450	135450
4	GODAWARI POWER AND ISPAT LIMITED	JBPG03196E	13866	13866
5	HAAD INDUSTRIES PRIVATE LIMITED	LKNH06091B	1757	1757
6	JODHPUR TRUCKS PRIVATE LIMITED	JDHJ03192A	175500	175500
7	MAYANKSHREE MOTORS PRIVATE LIMITED	JDHM16360B	46540	46540
8	RAJESH MOTORS (AUTO) PRIVATE LIMITED	JPRR05895B	90000	90000
9	SOURABH KHADELWAL	JPRS11077D	17575	17575
	<b>TOTAL</b>		<b>541142</b>	<b>541142</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	93051986		
2	Business receipts	1728595659	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	1816604522   10485159   1827089681 -98494022
3	GST purchases	1377052269		
4	GST turnover	1901215213		
5	Interest from deposit	10236830		
6	Purchase of time deposits	112602645		
7	Purchase of immovable property	28400000		
8	Purchase of vehicle	44749000		


Signature  
(JAI NARAYAN BHAWARIYA)  
For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED  
Date-28.09.2024

CompuTax : GST-007 [BHAWARIYA INFRA PROJECTS PRIVATE LIMITED]

VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892





<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAHCB5386N			
Name	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED			
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR , JAIPUR,Jaipur , 27-Rajasthan, 91-INDIA, 302006			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	782976631230925	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	17,72,71,720	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	4,46,15,746	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	4,46,15,746	
	Taxes Paid	7	4,53,19,054	
(+) Tax Payable /(-) Refundable (6-7)	8	(-) 7,03,310		
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
Income Tax Return electronically transmitted on <u>23-Sep-2025 11:23:14</u> from IP address <u>122.180.84.81</u> and verified by <u>JAI NARAYAN BHAWARIYA</u> having PAN <u>ADKPB4215B</u> on <u>23-Sep-2025</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 <b>AAHCB5386N06782976631230925518b1308c9b737a41c986c456a5bbec6bf97e47a</b>			
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>				





Name of Assessee	BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Address	35-B, JAI AMBEY COLONY, CIVIL LINES AJMER ROAD, JAIPUR, JAIPUR, Jaipur, RAJASTHAN, 302006		
E-Mail	bccjaipur411@gmail.com		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward	CIRCLE 1, JPR	Year Ended	31.3.2025
PAN	AAHCB5386N	Incorporation Date	23/11/2017
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Other construction activity n.e.c.(06010), Trade Name: BHANWARIYA INFRA PROJECTS PRIVATE LIMITED		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-C-101-01		
GSTIN No.	08AAHCB5386N1Z0		
Filing Status	Original		
Return Filed On	23/09/2025	Acknowledgement No.:	782976631230925
Last Year Return Filed On	28/09/2024	Acknowledgement No.:	527135751280924
Last Year Return Filed u/s	115BAA		
Bank Name	Federal Bank Ltd, Malviya Nagar, Jaipur, A/C NO:18325500000071 ,Type: Cash Credit ,IFSC: FDRL0001832, Prevalidated : Yes, Nominate for refund : Yes		
Tele:	Mob:9414079139		
MSME Registration No:	RJ-17-0022349, Reg. Date: 23/11/2017, Type: MEDIUM, Activity: MFG		

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

**Income from Business or Profession (Chapter IV D) 17,72,71,715**

Profit as per Profit and Loss a/c	18,42,72,848
<u>Add:</u>	
Depreciation Debited in P&L A/c	3,85,16,662
Disallowable under section 37 (Transfer from other information)	33,78,151
Disallowable under section 36 (Transfer from other information)	5,98,607
Disallowable under section 40 (Transfer from other information)	142
Total	<u>22,67,66,410</u>
<u>Less:</u>	
Depreciation as per Chart u/s 32	<u>4,94,94,695</u>
	<u>4,94,94,695</u>
	<u>17,72,71,715</u>

**Gross Total Income**

**17,72,71,715**

**Total Income**

**17,72,71,715**

Round off u/s 288 A

**17,72,71,720**

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





Tax Due @ 22% (Company applicable for Sec 115BAA)	3,89,99,778
Surcharge @10%	38,99,978
	4,28,99,756
Health & Education Cess (HEC) @ 4.00%	17,15,990
	4,46,15,746
T.D.S./T.C.S	4,53,19,054
	-7,03,308
Refundable (Round off u/s 288B)	7,03,310

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

Non-Salary(as per Annexure)	4,46,26,283
T.C.S.(as per Annexure)	6,92,771
Due Date for filing of Return October 31, 2025	

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

1.Total income as per Section 115BAA/115BAB	177271715
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	177271715
(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
3. Gross Total Income (1-2)	177271715
Deduction under Chapter VIA	0
Total Income after Adjustments under section 115BAA/115BAB	177271715

#### 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
ATTENDANCE MACHINE	15%	4583	0	0	4583	0	0	4583	687	3896
Biometric Machine	15%	27516	0	0	27516	0	0	27516	4127	23389
Furniture and Fixtures	10%	1689823	0	22881	1712704	0	0	1712704	170126	1542578
OFFICE EQUIPMENTS	15%	380922	18119	191288	590329	0	0	590329	74203	516126
Inverter	15%	44070	0	0	44070	0	0	44070	6611	37459
Air cooler	15%	64426	35000	0	99426	0	0	99426	14914	84512
Computer and Printers	40%	7168081	122415	330816	7621312	0	0	7621312	2982361	4638951
Range Rover	15%	5767460	0	0	5767460	0	0	5767460	865119	4902341
CAMERA	15%	93370	42599	0	135969	0	0	135969	20395	115574
LED TV	15%	117980	0	0	117980	0	0	117980	17697	100283
Battery - Exide (UPS)	15%	16504	0	0	16504	0	0	16504	2476	14028
Grinder - DW801 4"	15%	976	0	0	976	0	0	976	146	830
Angle (Model-Dewalt)										
AC(1)	15%	671941	94141	29297	795379	0	0	795379	117109	678270



AC(2)	15%	4698	0	0	4698	0	0	4698	705	3993
AC(3)	15%	264994	0	0	264994	0	0	264994	39749	225245
Tata Indigo	15%	39310	0	0	39310	0	0	39310	5897	33413
Fortuner	15%	248735	0	0	248735	0	0	248735	37310	211425
CRETA CAR 2022	15%	1591282	0	0	1591282	0	0	1591282	238692	1352590
NAS Backup Device	40%	1995	0	0	1995	0	0	1995	798	1197
Welding Machine (Model-ARC400)	15%	11467	0	0	11467	0	0	11467	1720	9747
Creta	15%	751074	0	0	751074	0	0	751074	112661	638413
Hydraulic Crane	15%	2963700	801000	0	3764700	0	0	3764700	564705	3199995
Meter Reading Instrument	15%	79781	0	0	79781	0	0	79781	11967	67814
Loader Lifter	30%	55938211	7048566	0	12642387	0	0	12642387	37927163	88496712
			4		5			5		
Toyota-Fortuner	15%	4710517	0	0	4710517	0	0	4710517	706578	4003939
GPS System	15%	200600	0	0	200600	0	0	200600	30090	170510
Concrete Mixer	15%	18575	0	0	18575	0	0	18575	2786	15789
Mahindra Jeep	15%	26487	0	0	26487	0	0	26487	3973	22514
BIKE	15%	18062	0	0	18062	0	0	18062	2709	15353
JCB	15%	194495	0	0	194495	0	0	194495	29174	165321
EPABX	15%	1101	0	0	1101	0	0	1101	165	936
Water Purifier	15%	49837	0	0	49837	0	0	49837	7476	42361
Submersible Pump	15%	607846	0	0	607846	0	0	607846	91177	516669
Motor Cycle	15%	34220	0	0	34220	0	0	34220	5133	29087
Website	25%	345633	0	0	345633	0	0	345633	86408	259225
FAN	10%	1863	0	0	1863	0	0	1863	186	1677
FAN-TPCODL	10%	995	0	0	995	0	0	995	100	895
FIRE EXTINGUISHER	15%	18791	0	0	18791	0	0	18791	2819	15972
ERP Software	25%	135613	229500	0	365113	0	0	365113	91278	273835
Mahindra Bolero	15%	1598455	8378024	0	9976479	0	0	9976479	1496472	8480007
Mobile Handset	15%	1850792	251525	41180	2143497	0	0	2143497	318437	1825060
UPS	40%	9980	316000	0	325980	0	0	325980	130392	195588
COUNTING MACHINE	15%	17340	0	0	17340	0	0	17340	2601	14739
Bicycle	15%	2613	4955	0	7568	0	0	7568	1135	6433
TOOLS, SPARES	15%	61223	6285	0	67508	0	0	67508	10126	57382
Security System	15%	146050	0	0	146050	0	0	146050	21908	124142
Lenovo Server System	15%	2237575	0	0	2237575	0	0	2237575	335636	1901939
Kia Seltos	15%	0	2348424	0	2348424	0	0	2348424	352264	1996160
Mercedes Benz	15%	0	1275451	0	12754519	0	0	12754519	1913178	10841341
			9							
TATA Truck	15%	0	1843627	0	1843627	0	0	1843627	276544	1567083
Weighing Scale Machine	15%	0	25254	15678	40932	0	0	40932	4964	35968
Car Hyundai Creta 3900	15%	0	0	2292403	2292403	0	0	2292403	171930	2120473
Ashok Leyland Crane 4963	15%	0	0	2326005	2326005	0	0	2326005	174450	2151555
Honda Activa	15%	0	0	96900	96900	0	0	96900	7268	89632
<b>Total</b>		<b>90231562</b>	<b>9775705</b>	<b>5346448</b>	<b>19333506</b>	<b>0</b>	<b>0</b>	<b>19333506</b>	<b>49494695</b>	<b>143840366</b>
			1		1			1		

#### Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	Federal Bank Ltd	Malviya Nagar, Jaipur	18325500000071	FDRL0001832	Cash Credit(Primary)	Yes	Yes
2	Federal Bank Ltd	Malviya Nagar - Jaipur	18320200001867	FDRL0001832	Current	Yes	No
3	FEDERAL BANK		18320200002048	FDRL0001832	Current	Yes	No





NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED A.Y. 2025-2026 PAN : AAHCB5386N Code :GST-007

4	FEDERAL BANK		18325600001227	FDRL0001832	Over Draft	Yes	No
5	FEDERAL BANK	BILASPUR	16665600001244	FDRL0001666	Other	Yes	No
6	YES BANK	O-19A, GROUND FLOOR, ASHOK MARG, C-SCHEME, JAIPUR, RAJASTHAN	002484600006623	YESB000002 4	Cash Credit	Yes	No
7	FEDERAL BANK		18320200002691	FDRL0001832	Current	Yes	No
8	KOTAK MAHINDRA BANK LIMITED		6950548531	KKBK000027 1	Current	No	No
9	FEDERAL BANK		18320200003830	FDRL0001832	Current	No	No
10	KOTAK MAHINDRA BANK LIMITED		6950532455	KKBK000027 1	Current	No	No
11	FEDERAL BANK		18325500000170	FDRL0001832	Current	No	No

#### GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AAHCB5386N1Z0	2244471015
2	30AAHCB5386N1ZD	284636749
3	09AAHCB5386N1ZY	6176157
4	22AAHCB5386N1ZA	8986030
5	04AAHCB5386N1Z8	862353
6	21AAHCB5386N1ZC	10008275
<b>TOTAL</b>		<b>2555140579</b>

#### Details of T.D.S. on Non-Salary(26 AS Import Date:20 Sep 2025)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Total Tax deducted	Amount out of (4) claimed for this year
1	EXECUTIVE ENGINEER DIVISION X (TRN) ELECTDEPT	BLRE04118C	2469781	2469781
2	EXECUTIVE ENGINEER ELECTRICAL DIV I (O&M) PANAJI G	BLRE04122G	1622401	1622401
3	EXECUTIVE ENGINEER ELECTRICITY DEPARTMENT O & M DI	BLRE03999C	152107	152107
4	EXECUTIVE ENGINEER ELECTRICITY DIVISION XVII MAPUS	BLRE05665C	1013098	1013098
5	FA & CAO CON	JBPF00093C	179722	179722
6	J V V N LIMITED - JODHPUR	JDHJ01550D	27191960	27191960
7	JAIPUR DEVELOPMENT AUTHORITY (WORK PAYMENT)	JPRJ07618C	10531	10531
8	JAIPUR VIDHYUT VITRAN NIGAM LIMITED	JPRJ00668D	708002	708002
9	OFFICE OF THE EXECUTIVE ENGINEER, ELECTRICITY DEPT	BLRO01507C	435345	435345
10	SANDEEP SINGH SANDHA	RTKS14015B	9223961	9223961
11	SHIKHA SINGH	JPRS24341C	4623	4623
12	THE FEDERAL BANK LTD	CHNT00969D	774600	774600
13	TP CENTRAL ODISHA DISTRIBUTION LIMITED	BBNT01789E	71413	71413
14	TP SOUTHERN ODISHA DISTRIBUTION LIMITED	BBNT01928D	215518	215518
15	UTTAR PRADESH POWER TRANSMISSION CORPORATION LIMIT	LKNU07921E	170043	170043
16	YES BANK LIMITED	MUMY02084F	383178	383178
<b>TOTAL</b>			<b>44626283</b>	<b>44626283</b>

#### 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	11466063	2590317656 (Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income ) in profit & Loss A/c :2590317656	1145616
Business	194C	2153341805	as above as above	43066840
Business	194NF	443300	as above as above	8866
Business	194Q	401665000	as above as above	401665
NA	194N	164800		3296
<b>Total</b>		<b>2567080968</b>	<b>2590317656</b>	<b>44626283</b>

**Details of T.C.S.(26 AS Import Date:20 Sep 2025)**

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	ANIL KUMAR	LKNA19706B	13874	13874
2	CROSS LAND TRUCKS PVT LTD	JPRC02449G	431900	431900
3	ENSOL MULTICLEAN EQUIPMENTS PVT. LTD.	JPRE01389D	31142	31142
4	HINDUSTAN AUTO HOUSE PVT LTD	JPRH02148G	20149	20149
5	ITORRENT INDUSTRIES PRIVATE LIMITED	MUMI16243D	1490	1490
6	K.S. MOTORS PRIVATE LIMITED	JPRK02052B	18362	18362
7	LAXMIKRIPA STEELS AND POWER PRIVATE LIMITED	JBPL00854A	4635	4635
8	MERCEDES BENZ INDIA PRIVATE LIMITED	PNED03139D	115250	115250
9	SANGHI FOUR WHEELS PRIVATE LIMITED	JPRS19914G	20039	20039
10	SHRI KRSNA URJA PROJECT PRIVATE LIMITED	JPRS03980E	6079	6079
11	SOURABH KHADELWAL	JPRS11077D	5001	5001
12	TUBAS WIRE & CONDUCTOR P LTD.	MUMT09724B	8513	8513
13	VST AUTO INDIA PRIVATE LIMITED	JPRV06995C	16337	16337
<b>TOTAL</b>			<b>692771</b>	<b>692771</b>

**Details of Taxpayer Information Summary (TIS)**

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Interest from deposit	11500771		
2	Business receipts	2513033246	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	2578207552  12110104  2590317656 -77284410
3	GST turnover	2555140580		
4	GST purchases	1736323692		
5	Business expenses	78897792		
6	Cash withdrawals	608100		
7	Purchase of vehicle	61382701		
8	Purchase of time deposits	64902779		



Signature  
(JAI NARAYAN BHAWARIYA)



NAME OF ASSESSEE : BHANWARIYA INFRA PROJECTS PRIVATE LIMITED A.Y. 2025-2026 PAN :  
AAHCB5386N Code :GST-007

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For BHANWARIYA INFRA PROJECTS  
PRIVATE LIMITED

Date-30.09.2025

CompuTax : GST-007 [BHANWARIYA INFRA PROJECTS PRIVATE LIMITED]

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VINOD SINGHAL & CO. LLP (Chartered Accountants), 207 Ganpati Plaza, M.I. Road, Jaipur Ph. 0141-23892





Here's a revised and detailed project report for your **150-Bedded Fertility and Maternity Hospital** in Jaipur, incorporating features like **luxury rooms for couples**, **pain-relief services pre-delivery**, **fearless delivery programs**, and **room categories**.

---

## **Project Report for 150-Bedded Fertility & Maternity Hospital**

**Submitted to: Rising Rajasthan Summit 2024**

**Proposed Location: Jaipur, Rajasthan**

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### **Executive Summary**

This project envisions a 150-bedded state-of-the-art fertility and maternity hospital in Jaipur that offers advanced reproductive treatments and maternal care. A unique focus will be placed on **pain relief during labor**, **fearless delivery programs**, and **luxury accommodation for couples** to provide comfort, care, and a premium experience. This facility will cater to both urban and rural populations, including health tourism clients.

---

### **Key Objectives**

1. Offer a **fearless and pain-free delivery experience** with advanced technologies and counseling.
  2. Provide **luxury accommodation options for couples** during admission and pre-delivery care.
  3. Establish Jaipur as a preferred destination for reproductive healthcare and medical tourism.
  4. Generate employment opportunities while fostering skill development in healthcare.
- 

### **Unique Facilities Offered**

1. **Pain-Free Labor and Fearless Delivery Programs**
  - Techniques: Epidural anesthesia, hydrotherapy, and hypnobirthing.
  - Emotional support through pre-natal counseling.
  - Dedicated pre-delivery relaxation rooms.
2. **Luxury Accommodation for Couples**
  - Private suites with premium amenities for long-term stays.
  - Services: Personal nursing, entertainment systems, dining, and baby-care workshops.
3. **Room Categories**
  - **Luxury Suites (15 rooms):** ₹15,000/day (including meals and personal care).





- **Premium Rooms (35 rooms):** ₹10,000/day (well-furnished with additional services).
  - **Standard Private Rooms (50 rooms):** ₹6,000/day.
  - **Semi-Private Rooms (30 rooms):** ₹4,000/day (shared by two patients).
  - **General Ward (20 beds):** ₹2,000/day.
4. **Comprehensive Healthcare Services**
- Fertility treatments: IVF, IUI, egg freezing, and advanced diagnostics.
  - Gynecological and maternity care.
  - In-house pharmacy, laboratory, and imaging services.

---

## Project Location

- **Area Required:** ~5 acres.
- **Proposed Site:** Near Jaipur Ring Road or Jaipur SEZ for accessibility and cost-effectiveness.
- **Land Cost:** ₹10–15 crore (₹2–3 crore/acre).

---

## Project Cost Estimates

Component	Details	Cost (₹ in Crore)
Land Acquisition	~5 acres near Jaipur Ring Road	10–15
Construction	~1,50,000 sq. ft. @ ₹2,500/sq. ft.	37.5
Luxury Interiors	Premium furnishing for luxury rooms	7
Medical Equipment	IVF, maternity, and diagnostic tech	15
Pain-Relief Tech & Counseling	Epidurals, hydrotherapy, relaxation	5
Licensing and Contingencies	Legal, miscellaneous expenses	3
<b>Total Estimated Cost</b>		<b>77.5–82.5</b>

---

## Revenue Model

1. **Room Tariffs and Services:**
  - Luxury Rooms: ₹15,000/day × 15 rooms × ~80% occupancy.
  - Premium and Standard Rooms: Proportionate revenue from 115 other beds.
2. **Fertility and Delivery Services:**
  - IVF treatments, deliveries, and diagnostics: ₹50 crore/year (estimated).
3. **Annual Expected Revenue:** ₹60–75 crore by Year 3.

---

## Employment Generation

- **Direct Employment:** 350 staff (doctors, nurses, counselors, administrative staff).
- **Indirect Employment:** 200 people (housekeeping, suppliers, logistics).





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## Timeline

1. **Land Acquisition:** 6 months.
  2. **Construction & Furnishing:** 18 months.
  3. **Operational Readiness:** 24–30 months.
- 

## Impact on Rajasthan

- Strengthens Jaipur's position in healthcare and health tourism.
  - Improves access to maternal and reproductive care.
  - Boosts local economy through direct and indirect employment.
- 

Would you like help with detailed floor plans, visuals, or assistance in preparing a presentation for this report?







## Jaipur Development Authority

Ram Kishor Vyas Bhawan, Indra Circle, Jawaharlal Nehru Marg, Jaipur-302004 Rajasthan

### Payment Acknowledgement Receipt

Challan Number :	999267
Control Number :	642528100145
Payment Mode :	Online Payment
Payment Channel :	Payment Gateway - BillDesk
Transaction ID :	BAX6E7L0YPXGU7
Transaction Date :	10/8/2025 2:25:57 PM
Transaction Amount :	<input type="checkbox"/> 10,000.00
Transaction Status :	<b>SUCCESS</b>

#### **Note:**

1. The successful transaction date will be treated as deposit date in JDA account.
2. In case the Transaction Status is shown failed and the amount is debited from your bank account, you are requested wait for 24 Hrs for confirmation of amount. After reconciliation of the account the acknowledge receipt will be made available on this portal. If the amount is reverted to your bank account you may make payment again.
3. Any problem faced while making the payment through online payment gateway service provider you may contact on help desk number of service provider mentioned on this portal. To locate your transaction please mention JDA Challan Number or Transaction ID generated by service provider and other details of your transaction made.
4. If payment is made through Credit/Debit Card, in case of any refund the amount may be credited back to the Bank Account registered with JDA by applicant and not to the account of Credit/Debit Card through which the payment is made. JDA will not entertain any Chargeback what so ever.
5. JDA will not be responsible in case the amount is not credited/deposited in JDA account due to transaction failure.



श्रीमान  
उपायुक्त महोदय (एल.पी.सी.)  
जयपुर विकास प्राधिकरण,  
जयपुर।

1040  
28.10.2025

**विषय :- 150 बेडेड फर्टिलिटी एवं मेटरनिटी हॉस्पिटल परियोजना हेतु भूमि आवंटन के क्रम में सोर्स ऑफ फण्ड उपलब्ध करवाने के संबंध में।**

महोदय,

उपरोक्त विषयान्तर्गत निवेदन है कि राईजिंग राजस्थान के ग्लोबल इन्वेस्टमेंट समिट 2024 के अन्तर्गत हमारी संस्था मै. भांवरिया इन्फ्रा प्रोजेक्ट्स प्रा. लि. जयपुर ने चिकित्सा के क्षेत्र में एक अंतर्राष्ट्रीय स्तर 150 बेडेड फर्टिलिटी एवं मेटरनिटी हॉस्पिटल परियोजना की स्थापना हेतु जविप्रा में भूमि आवंटन हेतु आवेदन प्रस्तुत किया गया था।

उपरोक्त सूचना के माध्यम से इस परियोजना हेतु सोर्स ऑफ फण्ड्स की प्रति उपलब्ध कराने की सूचना प्राप्त हुई जिसके प्रति उत्तर में हम आपको अवगत कराना चाहते हैं कि हमारी कंपनी की कुल असेट रुपये 124.80 करोड़ है, और कंपनी का रिजर्व एवं सरप्लस रुपये 31.20 करोड़ (31.03.2025) है। हमारी कंपनी ने विगत वर्षों में अच्छी प्रगति की है। हमारी प्रोग्रेस को दर्शाने के लिए कंपनी की वार्षिक प्रोग्रेस रेट 127 प्रतिशत है, रिपोर्ट ग्राफ के साथ संलग्न है। हमने इस परियोजना के संदर्भ में हमारे असोसियेट बैंकर से वार्ता भी की जा चुकी है, और हमारे बैंकर्स ने सैद्धान्तिक रूप से सहमत हैं।

अतः हम आपको यहां यह अवगत कराना चाहते हैं उक्त विद्यालय परियोजना में जविप्रा द्वारा लैण्ड अलॉटमेंट का लेटर (कंफर्मेशन लेटर) मिल जाने के पश्चात भूमि की लागत राशि व प्रारंभिक डवलपमेंट का कार्य कंपनी अपने स्वयं के फण्ड से करेगी। तथा जरूरत पड़ने पर बैंक को प्रपोजल प्रस्तुत किया जायेगा ताकि बैंक से फण्ड्स प्रोजेक्ट की प्रोग्रेस के अनुसार रिलिज होते रहेंगे। लैण्ड अलॉटमेंट हो जाने के पश्चात बैंक से प्रपोजल की स्वीकृति की कॉपी आपको उपलब्ध करवा दी जायेगी।

अतः श्रीमान आपसे निवेदन है कि उक्त विद्यालय परियोजना हेतु इस पत्र पर विचार करते हुए आगे की कार्यवाही सुनिश्चित की जाये ताकि विद्यालय परियोजना को गति मिल सके।

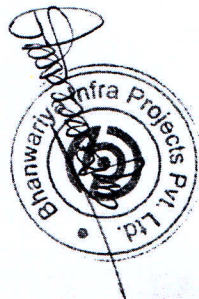
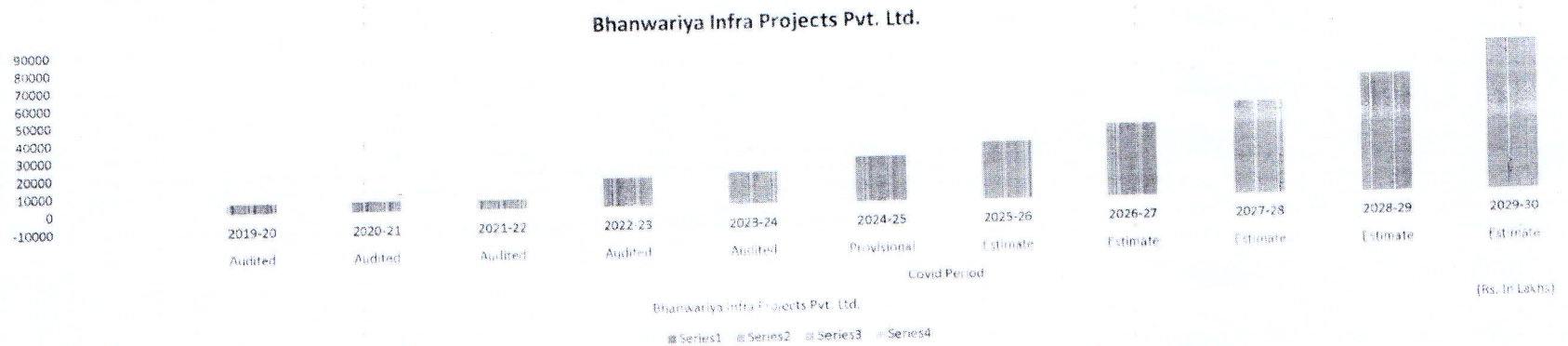
धन्यवाद।

आपके अमूल्य सहयोग एवं संरक्षण की प्रतीक्षा में।

सादर  
(सोमेश भांवरिया)  
भांवरिया इन्फ्रा प्रोजेक्ट्स प्रा.लि.  
जयपुर, राज.



Bhanwariya Infra Projects Pvt. Ltd.											(Rs. In Lakhs)
			Covid Period								
	Audited	Audited	Audited	Audited	Audited	Provisional	Estimate	Estimate	Estimate	Estimate	Estimate
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Sales	5682	6145	5445	16414	18292	25787	32750	41600	52800	67000	85000
Growth		108.15%	88.61%	301.45%	111.44%	140.97%	127.00%	127.02%	126.92%	126.89%	126.87%
YoY		8.15%	-11.39%	201.45%	11.44%	40.97%	27.00%	27.02%	26.92%	26.89%	26.87%





Here's a revised and detailed project report for your **150-Bedded Fertility and Maternity Hospital** in Jaipur, incorporating features like **luxury rooms for couples**, **pain-relief services pre-delivery**, **fearless delivery programs**, and **room categories**.

## Project Report for 150-Bedded Fertility & Maternity Hospital

Submitted to: Rising Rajasthan Summit 2024

Proposed Location: Jaipur, Rajasthan

### Executive Summary

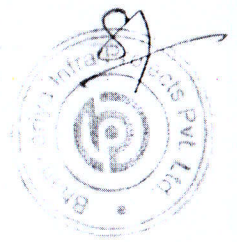
This project envisions a 150-bedded state-of-the-art fertility and maternity hospital in Jaipur that offers advanced reproductive treatments and maternal care. A unique focus will be placed on **pain relief during labor**, **fearless delivery programs**, and **luxury accommodation for couples** to provide comfort, care, and a premium experience. This facility will cater to both urban and rural populations, including health tourism clients.

### Key Objectives

1. Offer a **fearless and pain-free delivery experience** with advanced technologies and counseling.
2. Provide **luxury accommodation options for couples** during admission and pre-delivery care.
3. Establish Jaipur as a preferred destination for reproductive healthcare and medical tourism.
4. Generate employment opportunities while fostering skill development in healthcare.

### Unique Facilities Offered

1. **Pain-Free Labor and Fearless Delivery Programs**
  - Techniques: Epidural anesthesia, hydrotherapy, and hypnobirthing.
  - Emotional support through pre-natal counseling.
  - Dedicated pre-delivery relaxation rooms.
2. **Luxury Accommodation for Couples**
  - Private suites with premium amenities for long-term stays.
  - Services: Personal nursing, entertainment systems, dining, and baby-care workshops.
3. **Room Categories**
  - Luxury Suites (15 rooms):** ₹15,000/day (including meals and personal care).





- Premium Rooms (35 rooms): ₹10,000/day (well-furnished with additional services).
- Standard Private Rooms (50 rooms): ₹6,000/day.
- Semi-Private Rooms (30 rooms): ₹4,000/day (shared by two patients).
- General Ward (20 beds): ₹2,000/day.
- 4. Comprehensive Healthcare Services
  - Fertility treatments: IVF, IUI, egg freezing, and advanced diagnostics.
  - Gynecological and maternity care.
  - In-house pharmacy, laboratory, and imaging services.

## Project Location

- Area Required: ~5 acres.
- Proposed Site: Near Jaipur Ring Road or Jaipur SEZ for accessibility and cost-effectiveness.
- Land Cost: ₹10–15 crore (₹2–3 crore/acre).

## Project Cost Estimates

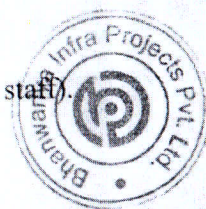
Component	Details	Cost (₹ in Crore)
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Medical Equipment	IVF, maternity, and diagnostic tech	15
Pain-Relief Tech & Counseling	Epidurals, hydrotherapy, relaxation	5
Licensing and Contingencies	Legal, miscellaneous expenses	3
Total Estimated Cost		77.5–82.5

## Revenue Model

1. Room Tariffs and Services:
  - Luxury Rooms: ₹15,000/day × 15 rooms × ~80% occupancy.
  - Premium and Standard Rooms: Proportionate revenue from 115 other beds.
2. Fertility and Delivery Services:
  - IVF treatments, deliveries, and diagnostics: ₹50 crore/year (estimated).
3. Annual Expected Revenue: ₹60–75 crore by Year 3.

## Employment Generation

- Direct Employment: 350 staff (doctors, nurses, counselors, administrative staff).
- Indirect Employment: 200 people (housekeeping, suppliers, logistics).





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## Timeline

1. **Land Acquisition:** 6 months.
  2. **Construction & Furnishing:** 18 months.
  3. **Operational Readiness:** 24-30 months.
- 

## Impact on Rajasthan

- Strengthens Jaipur's position in healthcare and health tourism.
  - Improves access to maternal and reproductive care.
  - Boosts local economy through direct and indirect employment.
- 

Would you like help with detailed floor plans, visuals, or assistance in preparing a presentation for this report?







# Vinod & Co. LLP

TO WHOM IT

CHARTERED ACCOUNTANTS

We Plant Quality

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Somesh Bhawariya** bearing PAN : **ARKPB3866C** Resident of Plot No. 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under :-

(A) Assets :		Amount (in lacs)
Sr No.	Particulars	
1	Fixed Asset	
	Car	7.01
	Computer & Mobile	1.49
2	Investment	
	Gold Bond	0.31
	Jewellery	0.54
	ICICI Prudential Life Policy	4.91
3	Investment in Share :	
	Bhanwariya Infra Projects Pvt Ltd.	10.00
	Bhanwariya Builders And Colonizers	0.50
	Shares of Yes Bank Ltd	1.65
4	Cash & Bank Balance	5.90
5	Loan and Advance	
	Bhanwariya Infra Projects Pvt Ltd.	344.34
	Goodwill Enterprises	13.50
	Bhawani Enterprises	10.00
	Others	3.00
6	Others Assets	24.35
	Total Assets (1 to 6)	427.50

(B) Liabilities :		
1	Loans	104.64
2	Current Liabilities	5.64
	Total Liabilities (1 to 2)	110.28
Net Worth (A-B)		317.22

In Words: **Rupees Three Crore Seventeen Lakhs and Twenty Two Thousand Only.**

Above certificate issued on the basis of books of accounts produced to us for verification.

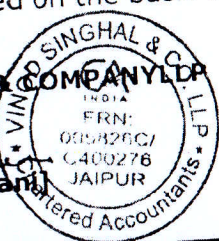
For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Sodhani]

M. No: 404603

Date: 17/10/2024

Place: Jaipur



UDIN: 24404603 BKDUY05142

207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur - 302001 Rajasthan  
Tel.: +91-141-4009291, 2389290 2389291  
Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)



Anex- 10



**Vinod & Co. LLP**  
CHARTERED ACCOUNTANTS

TO WHOM IT MAY CONCERN

We Plant Quality

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Jai Narain Bhanwariya** bearing PAN: ADKPB4215B Resident of Plot No. - 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under:-

(A) Assets :		Amount (in Lakhs)
Sr No.	Particulars	
1	<b>Fixed Assets:</b>	0.41
	Bicycle	1.27
	Gold	0.25
	Mobile	61.46
	Residential House	
2	<b>Investment :</b>	463.00
	Bhanwariya Infra Projects PvtLtd.	0.89
	Misc. Investment	8.83
	ICICI Life Term Policy Plan	18.51
3	<b>Cash &amp; Bank Balance</b>	
4	<b>Loan and Advance :</b>	452.05
	Bhanwariya Infra Projects Pvt Ltd.	13.00
	Goodwill Enterprises	52.28
	Others	38.71
5	<b>Other Assets</b>	1110.66
	<b>Total Assets (1 to 5)</b>	
(B) Liabilities :		102.13
1	<b>Loans</b>	2.11
2	<b>Current Liabilities</b>	104.24
	<b>Total Liabilities</b>	
	<b>Net Worth (A-B)</b>	1006.42

In Words: **Ten Crore Six Lakhs and Forty Two Thousand Rupees Only.**

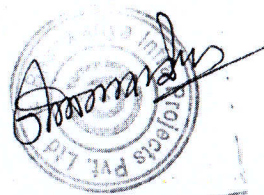
Above certificate issued on the basis of books of accounts produced to us for verification.

For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Soham]

M. No: 404603

Partner



Date: 26/10/2024

Place: Jaipur

UDIN No: 24404603BKDUYN7273

207, 222, II Floor, Ganpati Plaza, M.I.Road, Jaipur -302001 Rajasthan  
Tel.: +91-141-4009291, 2389290 2389291

Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN /AAP-7985





**TO WHOM IT MAY CONCERN**

This is hereby certified as per information given to us that the net worth as on **31.03.2024** of Shri **Kirtesh Bhavariya** bearing PAN: **CDFPB2398C** Resident of Plot No. 35-B, Jay Ambey Colony, Civil Lines, Ajmer Road, Jaipur - 302006 (Rajasthan) as under:-

(A) Assets :		Amount(in Lakhs)
Sr No.	Particulars	
1	Fixed Asset	1.26
	Gold	7.73
	Car	0.30
	Mobile	
2	Investment :	10.00
	Bhanwariya Infra Projects Pvt Ltd.	4.67
	ICICI Prudential Life Policy	23.56
3	Cash & Bank Balance	
4	Loan and Advance	304.65
	Bhanwariya Infra Projects Pvt Ltd.	10.50
	Goodwill Enterprises	0.55
	Bhanwariya Builders and Colonizers LLP	38.67
5	Other Assets	401.89
	Total Assets (1 to 5)	
(B) Liabilities :		
	Loans & Creditors	111.10
	Total Liabilities	111.10
Net Worth (A-B)		290.79

In Words: **Two Crore Ninty Lakhs and Seventy Nine Thousand Rupees Only.**

Above certificate issued on the basis of books of accounts produced to us for verification.

For **VINOD SINGHAL & COMPANY LLP**

[Krishan Kumar Sodhanil]

M. No: 404603

Partner

UDIN No: 24404603BKDUYL4195

Date: 26.10.2024

Place: Jaipur

207, 222, II Floor, Ganpati Plaza, M.I.Road, Jaipur -302001 Rajasthan  
Tel.: +91-141-4009291, 2389290 2389291  
Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in  
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Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)





**Vinod & Co. LLP**  
CHARTERED ACCOUNTANTS  
We Plant Quality

**TO WHOM IT MAY CONCERN**

This is hereby certified as per information given to us that the net worth as on 31.03.2024 of **Rameshwar Prasad Chaudhary** bearing PAN : **AKFPC3343R** resident of Chak Watika, Kumhariyawas, Shivdaspura, Jaipur - 303903 (Rajasthan) as under :-

(A) Assets :		Amount (Rs. In Lacs)
S No.	Particulars	
1	Fixed Asset ( Total)	84.00
2	Investment in	49.66
	FDR & RD	0.31
	Gold Bond	1.27
	Gold	3.77
	Jewellery	0.81
	Investment - Bhanwariya Builders & Colonizers	16.27
3	Cash & Bank Balance	62.61
4	Loans and advances	
5	Sundry Debtors	40.13
	JVVNL	0.16
	Rajesh Engineering Consultants	
		4.69
6	GST Input	199.37
7	Other Current Asset	463.05
	Total Assets (1 to 7)	
(B)	Liabilities :	183.63
1	Unsecured Loan	47.90
2	Bank OD	55.09
3	Current Liabilities	286.62
	Total Liabilities (1 to 3)	176.43
	Net Worth (A-B)	

In Words: **Rupees One Crore Seventy Six Lakhs and Fourty Three Thousand Only.**

Above certificate issued on the basis of books of accounts produced to us for verification .

For **VINOD SINGHAL & COMPANY LLP**  
[Krishan Kumar Sodhani]  
Partner/M No: 404603



Date : 26/10/2024

Place: Jaipur

UDIN: 24404603BKDUYM6487

207, 222, II Floor, Ganpati Plaza, M.I.Road, Jaipur -302001 Rajasthan  
Tel.: +91-141-4009291, 2389290 2389291

Email : [vinodsinghal@vsc.co.in](mailto:vinodsinghal@vsc.co.in) • Website : [www.vsc.co.in](http://www.vsc.co.in)

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from  
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)





**BHANWARIYA®**

**BHANWARIYA INFRA PROJECTS PVT LTD**

Regd. Office: 35-B, Jai Ambey Colony, Civil Lines, Jaipur 302006 RJ

P: +91 141-2221621 | M: info@bhanwariya.com | W: www.bhanwariya.com

C: +91 90249 26676, +91 94141 79139, +91 94140 79139

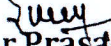
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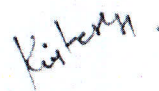
**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE BOARD MEETING OF THE DIRECTORS OF COMPANY HELD AT THE REGISTERED ADDRESS OF THE COMPANY SITUATED AT 35-B, JAI AMBEY COLONY CIVIL LINES, AJMER ROAD JAIPUR RAJ-302006 ON WEDNESDAY, 1<sup>ST</sup> OCT-25 AT 11:00AM**

**"RESOLVED THAT** the company has decided to authorize, **Mr. Somesh Bhawariya S/o Jai Narayan Bhawariya, R/o 35-B, Jai Ambey Colony, Civil Lines, Ajmer Road, Jaipur-302006, Rajasthan.** and is hereby authorized to sign and submit all the necessary papers, letters, forms, etc to be submitted by the company in connection with authorizing any of the personnel of the company (applicant) to Jaipur Development Authority, Government of Rajasthan, for land allotment under **"Rising Rajasthan Submit-2024"**

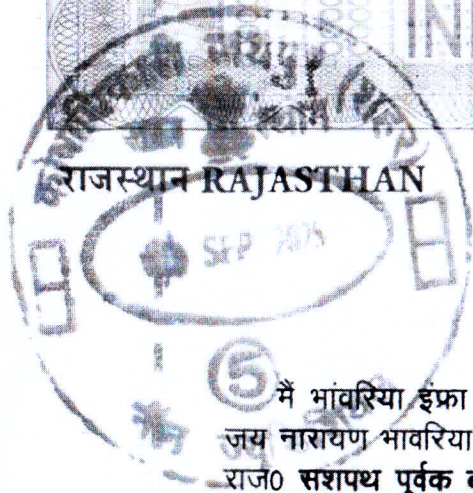
**RESOLVED FURTHER THAT** Mr. Somesh bhawariya S/o Jai Narayan Bhawariya R/o 35-B, Jai Ambey Colony Civil Lines, Ajmer Road, Jaipur Rajasthan-302006. to appear, to plead, to argue, to act, to appeal, to sign, to accept and produce documents in and of behalf of our firm, to move and file any documents in every business related purpose which includes to produce, appear and sign documents whether financial or non-financial or non-financial before banks, any Government Departments of Rajasthan, RIICO, UDH and all other person, entities, departments of Rajasthan and organizations whether Government or Non-Government or JDA, UDH, Government of Rajasthan or to enter into works tenders, land allotment work, work agreements and all type of work & agreement under **"Rising Rajasthan Submit-2024"** & other business related works or produce and appear before every office and officers and departments and institutions, to sign, accept and produce documents to land allotment or appear before bank officials on behalf of me and the firm in any state of Indian Territory in the course of business and other miscellaneous proceedings to accept service of notices, to produce and take back documents, to apply for and take delivery of certificates and copies, to sign and negotiate the documents, to claim and accept award to make necessary correction, alterations, modifications, rectifications, additions or deletion on the documents or to do any other lawful work on our behalf before all the authorities of the all the departments, suppliers, vendors and businesspersons for our firm M/s Bhanwariya Infra Projects Pvt. Ltd. He will be authorized to take every document sign every document, and produce every document on my behalf for our firm in the course of **150 Baded Fertility Hospital Project under Mou/2024-25/"** **Rising Rajasthan-2024**

**By or on Behalf of the Board**

  
**Rameshwar Prasad Chaudhary**  
**Din 07186979**  
**Director**

  
**Kirtesh bhavariya**  
**Din 074918837**  
**Director**





CB 155288

शपथ पत्र

मैं भावरिया इफ्रा प्रोजेक्ट्स प्रा0 लि0, जयपुर जरिये निर्देशक सोमेश भावरिया पुत्र श्री जय नारायण भावरिया निवासी प्लॉट नंबर 35-बी जय अम्बे कॉलोनी सिविल लाईन्स, जयपुर राज0 सशपथ पूर्वक बयान करता हूँ कि :-

1. यह कि मैं उक्त पते का स्थायी निवासी हूँ।
2. यह कि उक्त संस्था को राजस्थान सरकार जयपुर विकास प्राधिकरण जयपुर द्वारा रियायती दर पर किसी भी प्रकार का भूखण्ड आवंटित नहीं है ना ही इस बाबत कोई आवेदन किया है।
3. यह है कि यह शपथ पत्र 150 बेड्डेड फर्टिलिटी हॉस्पिटल के रूप में काम करेगी।
4. यह कि उक्त भूमि का उपयोग हॉस्पिटल के संचालन हेतु किया जायेगा जिसका किसी अन्यत्र उपयोग में नहीं लिया जायेगा।
5. यह कि हमे जविप्रा क्षेत्रांतर्गत शहरी क्षेत्र में भूमि आवंटित की जावे। इस बाबत जविप्रा की समस्त शर्तों की पालना करने के लिए बाध्य रहेंगे।

दिनांक 29.09.2025

जयपुर

ह0  ग्रहिता

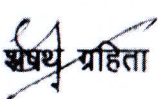
सत्यापन

उपरोक्त तथ्य मेरे निजी ज्ञान एवं विश्वास के अनुसार सही व सत्य है।

दिनांक 29.09.2025

जयपुर

**ATTESTED**

ह0  ग्रहिता

NOTARY (JAIPUR  
RAJASTHAN INDIA)

29.09.2025



- 3 OCT 2025

क्रमांक... 8913 दिनांक...

पिता का नाम...

पिता का नाम...

निवासी...

मुद्रांक...

100 बास्ते

प्रमाणित चन्द

स्वतन्त्र विप्लव लार्डस नं. 95/15

प्लॉप नं. 2, चन्दपुरी मार्केट, हवा सड़क, जयपुर

वर्तमान स्टाम्प अधिनियम 1998 के अन्तर्गत

जोड़ा जा रहा है

1. अन्तर्गत अधिनियम के अन्तर्गत

(धारा 3-क) के अन्तर्गत

2. राज्य और उच्च न्यायालय के सहायक और सहायक हेतु

(धारा 3-क) के अन्तर्गत आयातों एवं निर्यातों के अन्तर्गत

आयातों के अन्तर्गत - 20 प्रतिशत

कुल बाजार

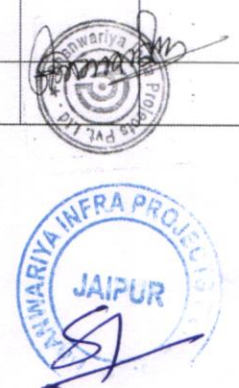
हस्ताक्षर, जयपुर



Annex-8B.

**Bhanwariya Infra Projects Pvt Ltd.**  
List of Project WIP Upto March 2025

Sr. No.	Department	Work Status	Tender Ref. No.	Awarded to	Description of work	Work Order Number	WO Date	Work Order Value (in lacs.)	Commencement Date	Contractual Completion Date	Actual Date of Completion	Completion Certificate No.	Actual Value of work completed (Rs. in Lacs)
50	SECR-Bilaspur	W.I.P	TN-18	BIPPL	Work of Augmentation of 132/25kV Traction substation, provision of new SP/SSP and additional interrupters at TSS/SP/SSP in connection with Bharsaguda-Bilaspur 4th Line	GAD/C/RSP/BL/2994/T-521/SPL Dt. 23.10.2019	23-Oct-19	4,586.38	24-Oct-19	22-Oct-25	-	-	-
55	JVVNL-Jaipur	W.I.P	TN-523	BIPPL	Work of supply, Erection, installation, testing and commissioning of material/ equipment for release of Agriculture connections on turnkey basis in Karauli Circle against TN-523 Karauli Lot-I.	EPD/SECTW/AGRICULTURE/BL/TN-523, Lot-I/Rahangaria/D-280 Dt. 20.09.2022	20-Sep-22	6,211.13	05-Oct-22	17-Apr-24	-	-	-
56	JVVNL-Jaipur	W.I.P	TN-535	BIPPL	Supply, erection, installation, testing and commissioning of material/ equipment for the various activities of Development of Distribution Infrastructure at Tonk circle of Jaipur Discom of Rajasthan State under RDSS on Turnkey basis.	EPD/SECTW/AGRICULTURE/BL/TN-535, Tonk Circle/23.10.2023	31-Mar-23	9,411.62	01-Apr-23	30-Jun-25	-	-	-
58	JdVVNL-Jodhpur	W.I.P	TN-634	BIPPL	Development of distribution infrastructure for loss reduction under Revamped Reforms-based and Results-linked Distribution Sector Scheme (RDSS) in Jalore Circle.	JdVVNL/SECTW/AGRICULTURE/BL/TN-634, Jalore Circle/Supply/WO No. 277/D. 23.10.2023	10-Apr-23	16,323.69	10-Apr-23	28-Jun-25	-	-	-
59	JdVVNL-Jodhpur	W.I.P	TN-662	BIPPL	Supply, installation, testing and commissioning of equipments for illumination work at 33/11 KV sub-station to be carried out on turnkey basis in domain of Jodhpur Discom	JdVVNL/SECTW/AGRICULTURE/BL/TN-662, Jodhpur Discom/Supply/WO No. 1657 Dt. 24.08.23	24-Aug-23	1,522.45	23-Sep-23	20-Apr-24	-	-	-
60	JdVVNL-Jodhpur	W.I.P	TN-667	BIPPL	Supply erection testing and commissioning of material and equipment for 267.00Km OH 33KV line, 0.657Km UG Cable DC, 33Nos of 3311KV S/S, 247.44Km OH 11KV line, 0.465Km UG Cable DC IC work on TW basis in various Circles under Jodhpur Discom.	JdVVNL/SECTW/AGRICULTURE/BL/TN-667, Jodhpur Discom/Supply/WO No. 1329 & Extension/WO: 234/D. 13.08.23	24-Jul-23	6,654.00	31-Jul-23	27-Jan-24	-	-	-
61	JdVVNL-Jodhpur	W.I.P	TN-671	BIPPL	Supply, Installation, Testing and Commissioning of Equipments for Improvement of Earth Resistance at 33/11Kv Sub- Stations on Turnkey Basis	JdVVNL/SECTW/AGRICULTURE/BL/TN-671, Jodhpur Discom/Supply/WO No. 1398 Dt. 06.09.23	06-Sep-23	4,443.93	05-Oct-23	30-Jun-24	-	-	-
62	JdVVNL-Jodhpur	W.I.P	TN-678	BIPPL	Smart Customer Care Centre System on SAAS (System as a Service) Basis with Fault Rectification Team (FRT)	JdVVNL/SECTW/AGRICULTURE/BL/TN-678, Jodhpur Discom/Supply/WO No. 292/D. 17.08.23	06-Oct-23	18,807.23	05-Nov-23	04-Nov-26	-	-	-
63	JdVVNL-Jodhpur	W.I.P	TN-1921	BIPPL	Hiring of Trolley Mounted Lifter having capacity 1 Ton & 2 Ton at each divisional & circle office respectively for to & fro transportation of Distribution Transformer etc and Crane Service for loading /Un-loading of Power Transformer (3.15/5.0 MVA) at each circle level of Jodhpur Discom on 24 hrs basis for initial period of 2 years.	JdVVNL/SECTW/AGRICULTURE/BL/TN-1921, Jodhpur Discom/Supply/WO No. 1921/D. 07.08.23	05-Oct-23	5,639.50	04-Dec-23	03-Dec-25	-	-	-
64	GED-Goa	W.I.P	TN-26	BIPPL	Work of replacement of old/ failed 200/400/630KVA DTC and erection of new 200/400/630KVA DTC under the jurisdiction of S/D I, Div. X, Ponda Goa North Goa District of Goa UNDER RDSS	LOI No. EEX/Tech/CSC-Tender: 24/23-241/2022-23/2023 Dt. 21.08.2023	31-Aug-23	2,543.25	15-Sep-23	11-Jun-24	-	-	-
65	GED-Goa	W.I.P	TN-08	BIPPL	Work for Conversion of LT OH to UG Cable HOBAR Feeder Nit No. 08 (20-21)/CSC	RE/Div. VII/Tech-Tender: 08/20-21/CSC/3999/2021-22 Dt. 14.12.2021	14-Dec-21	3,712.79	29-Dec-21	28-Dec-22	-	-	-





Sr. No.	Department	Work Status	Tender Ref. No.	Awarded to	Description of work	Work Order Number	WO Date	Work Order Value (In Lacs.)	Commencement Date	Contractual Completion Date	Actual Date of Completion	Completion Certificate No.	Actual Value of work completed (Rs. in Lacs)
68	GED-Goa	W.I.P	TN-98	BIPPL	Work of laying of 33 KV, 3 core x 400sqmm underground cable for 33 KV Pernem I and Pernem II feeder from Sukekulan to Pernem Sub- Station under the jurisdiction of Sub-Division-I Pernem, Division-XVII Mapusa.	LOI No. Tender-98/23-24/CSC/EE/Tech/Int: XVU/23-24/5652 Dt. 11.02.2024.	11-Mar-24	1,129.00	26-Mar-24	25-Dec-24	-	-	-
69	GED-Goa	W.I.P	TN-60	BIPPL	Work for renovation and improvement of the existing LT distribution network at various places of Chinchinim, Sarzora & Dramapur V.P. under the jurisdiction of Chinchinim Section Office under Sub Division-II, Chinchinim, Division-XVI, Margao.	LOI No. EE-XVI/C&M/Tech: Tender-60/2022-23/CSC/6268/2023-24 Dt. 08.03.2024	08-Mar-24	529.00	29-Mar-24	28-Mar-25	-	-	-
70	GED-Goa	W.I.P	TN-120	BIPPL	Work of hiring of sky lifters, crane mounted vehicles to facilitate maintenance activities for Goa Electricity Department.	No. EE/Dn-1/Tender: 170/23-24/C&M/Tender: 08/24-25/Int: 1/2782 dt. 29.08.2024	20-Aug-24	11,455.72	21-Aug-24	20-Aug-25	-	-	-
75	JDA-Jaipur	W.I.P	-	BIPPL	Annual Maintenance work for two year of garden lights in WTP, Woodland, Jawahar Circle park and Green Belt from Jawahar circle mode to Jagatpura Mode, JDA, Jaipur	No. JDA/EE Electric IV/LOA/2024-2025/Aug/06 Dt. 05.08.2024	-	25.00	-	-	-	-	-
76	NBPDCL	W.I.P	TN-109	BIPPL	Notification of Award for Supply of Installation Service Contract (Contract Part-II) For Turn Key Contract for "Development of Distribution Infrastructure for providing Grid connectivity to villages earlier electrified through off-grid (Mini Grid Plant and standalone System) of West Cham parani district of NBPDCL under Revamped Distribution Sector Scheme against NIT No. 109/PR/NBPDCL/2024".	NDA No. 509 & 510 N-XIII/RDSS-3063/2024 Dt. 27.02.2025	-	184.00	-	-	-	-	-
77	JdVVNL-Jodhpur	W.I.P	TN-695	BIPPL	Development of Distribution Infrastructure for feeder segregation work (Ag and Non Ag) of 228 Nos. of remaining 11 KV mixed load feeders in Bikaner District Circle of Jodhpur Discom (Rajasthan) under Loss Reduction part of RDSS scheme TN-695	-	-	24,799.98	-	-	-	-	-
78	BDA	W.I.P	Nit-31	BIPPL	Internal electrification work in SPZ scheme	-	-	2,583.00	-	-	-	-	-
					<b>Total</b>			<b>1,20,561.68</b>					





Here's a revised and detailed project report for your **150-Bedded Fertility and Maternity Hospital** in Jaipur, incorporating features like **luxury rooms for couples**, **pain-relief services pre-delivery**, **fearless delivery programs**, and **room categories**.

---

## Project Report for 150-Bedded Fertility & Maternity Hospital

Submitted to: Rising Rajasthan Summit 2024

Proposed Location: Jaipur, Rajasthan

---

### Executive Summary

This project envisions a 150-bedded state-of-the-art fertility and maternity hospital in Jaipur that offers advanced reproductive treatments and maternal care. A unique focus will be placed on **pain relief during labor**, **fearless delivery programs**, and **luxury accommodation for couples** to provide comfort, care, and a premium experience. This facility will cater to both urban and rural populations, including health tourism clients.

---

### Key Objectives

1. Offer a **fearless and pain-free delivery experience** with advanced technologies and counseling.
  2. Provide **luxury accommodation options for couples** during admission and pre-delivery care.
  3. Establish Jaipur as a preferred destination for reproductive healthcare and medical tourism.
  4. Generate employment opportunities while fostering skill development in healthcare.
- 

### Unique Facilities Offered

1. **Pain-Free Labor and Fearless Delivery Programs**
  - Techniques: Epidural anesthesia, hydrotherapy, and hypnobirthing.
  - Emotional support through pre-natal counseling.
  - Dedicated pre-delivery relaxation rooms.
2. **Luxury Accommodation for Couples**
  - Private suites with premium amenities for long-term stays.
  - Services: Personal nursing, entertainment systems, dining, and baby-care workshops.
3. **Room Categories**
  - **Luxury Suites (15 rooms):** ₹15,000/day (including meals and personal care).





- **Premium Rooms (35 rooms):** ₹10,000/day (well-furnished with additional services).
  - **Standard Private Rooms (50 rooms):** ₹6,000/day.
  - **Semi-Private Rooms (30 rooms):** ₹4,000/day (shared by two patients).
  - **General Ward (20 beds):** ₹2,000/day.
4. **Comprehensive Healthcare Services**
- Fertility treatments: IVF, IUI, egg freezing, and advanced diagnostics.
  - Gynecological and maternity care.
  - In-house pharmacy, laboratory, and imaging services.

---

## Project Location

- **Area Required:** ~5 acres.
- **Proposed Site:** Near Jaipur Ring Road or Jaipur SEZ for accessibility and cost-effectiveness.
- **Land Cost:** ₹10–15 crore (₹2–3 crore/acre).

---

## Project Cost Estimates

Component	Details	Cost (₹ in Crore)
Land Acquisition	~5 acres near Jaipur Ring Road	10–15
Construction	~1,50,000 sq. ft. @ ₹2,500/sq. ft.	37.5
Luxury Interiors	Premium furnishing for luxury rooms	7
Medical Equipment	IVF, maternity, and diagnostic tech	15
Pain-Relief Tech & Counseling	Epidurals, hydrotherapy, relaxation	5
Licensing and Contingencies	Legal, miscellaneous expenses	3
<b>Total Estimated Cost</b>		<b>77.5–82.5</b>

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## Revenue Model

1. **Room Tariffs and Services:**
  - Luxury Rooms: ₹15,000/day × 15 rooms × ~80% occupancy.
  - Premium and Standard Rooms: Proportionate revenue from 115 other beds.
2. **Fertility and Delivery Services:**
  - IVF treatments, deliveries, and diagnostics: ₹50 crore/year (estimated).
3. **Annual Expected Revenue:** ₹60–75 crore by Year 3.

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## Employment Generation

- **Direct Employment:** 350 staff (doctors, nurses, counselors, administrative staff).
- **Indirect Employment:** 200 people (housekeeping, suppliers, logistics).





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## Timeline

1. **Land Acquisition:** 6 months.
  2. **Construction & Furnishing:** 18 months.
  3. **Operational Readiness:** 24–30 months.
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## Impact on Rajasthan

- Strengthens Jaipur's position in healthcare and health tourism.
  - Improves access to maternal and reproductive care.
  - Boosts local economy through direct and indirect employment.
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Would you like help with detailed floor plans, visuals, or assistance in preparing a presentation for this report?

