


| INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT | | 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 | ABZFS4217M | | |
| Name | SAI NIWAS CONSTRUCTIONS | | |
| Address | C/O SANJAY KUMAR SINHA, PRAGATI NEAR NARAYANI SWEETS , PISKA MORE HESAL , RANCHI,RANCHI , 35- Jharkhand, 91-INDIA, 834005 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(4)-Belated | e-Filing Acknowledgement Number | 457235760281023 |
| Taxable Income and Tax Details | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 11,86,660 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 11,86,660 |
| | Net tax payable | 5 | 3,70,238 |
| | Interest and Fee Payable | 6 | 18,264 |
| | Total tax, interest and Fee payable | 7 | 3,88,502 |
| | Taxes Paid | 8 | 3,88,505 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (+) 0 |
| Accreted Income and Tax Detail | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |
| This return has been digitally signed by <u>UJJWAL GUPTA</u> in the capacity of <u>Partner</u> having PAN <u>AOYPG3750P</u> from IP address <u>49.37.26.155</u> on <u>28-Oct-2023 16:02:42</u> DSC SI.No & Issuer <u>3508962</u> & <u>5107744423798622598CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u> | | | |
| System Generated Barcode/QR Code |  ABZFS4217M054572357602810231a52317683f68e4db4a2a13adf93aacd262ceb0a | | |
| DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU | | | |

| | | | |
|---------------------------|---|----------------------|-----------------|
| Name of Assessee | SAI NIWAS CONSTRUCTIONS | | |
| Address | C/O SANJAY KUMAR SINHA, PRAGATI NEAR NARAYANI SWEETS, PISKA MORE HESAL, RANCHI, RANCHI, JHARKHAND, 834005 | | |
| E-Mail | FINORCHIDS.COM@GMAIL.COM | | |
| Status | Firm | Assessment Year | 2023-2024 |
| Ward | ITO WARD W3(1), RANCHI | Year Ended | 31.3.2023 |
| PAN | ABZFS4217M | Partnership Deed | 20/12/2010 |
| Residential Status | Resident | | |
| Particular of Business | Construction Business | | |
| Nature of Business | CONSTRUCTION-Other construction activity n.e.c.(06010) | | |
| Method of Accounting | Mercantile | | |
| A.O. Code | PTN-W-53-1 | | |
| GSTIN No. | 20ABZFS4217M1ZP | | |
| Filing Status | Original | | |
| Return Filed On | 28/10/2023 | Acknowledgement No.: | 457235760281023 |
| Last Year Return Filed On | 01/10/2022 | Acknowledgement No.: | 608474071011022 |
| Bank Name | Bank of India, RANCHI, A/C NO:469720110000300 , Type: Cash Credit , IFSC: BKID0004697 | | |
| Tele: | Mob:9199990999 | | |
| Tele(Office): | (91)9199990999 | | |

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.1806385) 1060642

SAI NIWAS CONSTRUCTIONS

Profit as per Profit and Loss a/c 1186660

Add:

Depreciation Debited in P&L A/c 43273

Interest Paid to Partners 899476

Remuneration Paid to Partners 1800000

Total 3929409

Less:

Interest Income 126018

Depreciation as per Chart u/s 32 43273

Interest as per Deed u/s 40(b) 899476

1068767

2860642

Profit Before Remuneration 2860642

Remuneration Allowable 1800000

1060642

Income from Other Sources (Chapter IV F) 126018

Interest on F.D.R.(as per Annexure) 72318

INT ON INVESTMENT 49000

Interest From IT Refund 4700

126018

Gross Total Income 1186660

| | |
|--|----------------|
| Total Income | 1186660 |
| Round off u/s 288 A | 1186660 |
| Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable. | |
| Tax Due @ 30% | 355998 |
| Health & Education Cess (HEC) @ 4.00% | 14240 |
| | <u>370238</u> |
| T.D.S./T.C.S | 56265 |
| | <u>313973</u> |
| Advance Tax | 300000 |
| | <u>13973</u> |
| Interest u/s 234 A/B/C | 13264 |
| Fee for default in furnishing return of income u/s 234F | 5000 |
| | <u>32237</u> |
| Round off u/s 288B | 32240 |
| Deposit u/s 140A | <u>32240</u> |
| Tax Payable | 0 |

| | | | |
|--|--------------|-----------------------------|--------------|
| Interest Charged | (Rs.) | T.D.S./ T.C.S. From | (Rs.) |
| u/s 234A (3 Month) | 417 | Non-Salary(as per Annexure) | 56265 |
| u/s 234C | 12847 | | |
| (1410+4236+7062+139) | | | |
| Interest calculated upto October,2023, Due Date for filing of Return July 31, 2023 | | | |

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:19 Oct 2023

| Sr.No. | BSR Code | Date | Challan No | Bank Name & Branch | Amount |
|--------------|----------|------------|------------|---------------------------------------|---------------|
| 1 | 0510308 | 14/03/2023 | 20817 | HDFC BANK LTD. GOREGAON (WEST) BRANCH | 300000 |
| 2 | 0510002 | 27/10/2023 | 36175 | HDFC BANK LTD. NARIMAN POINT | 32240 |
| Total | | | | | 332240 |

Salary & Interest Allowable to Partners

| Name of Partner | Share % (Profit) | Share % (Loss) | Salary | Interest | Profit | Capital Balance |
|--------------------|------------------|----------------|----------------|---------------|----------------|-----------------|
| DEEPAK KUMAR SINHA | 33.33 | 33.33 | 600000 | 354217 | 395554 | 2121030 |
| SANJAY KUMAR SINHA | 33.34 | 33.34 | 600000 | 379851 | 395553 | 3025831 |
| UJJWAL GUPTA | 33.33 | 33.33 | 600000 | 165408 | 395553 | 1189363 |
| Total | | | 1800000 | 899476 | 1186660 | 6336224 |

Details of Depreciation SAI NIWAS CONSTRUCTIONS

| Particulars | Rate | Opening | More Than 180 Days | Less Than 180 Days | Total | Sales | Sales Less Than 180 days | Balance | Depreciation (Short Gain) | WDV Closing |
|---------------------|------|---------|--------------------|--------------------|--------|-------|--------------------------|---------|---------------------------|-------------|
| Furniture | 10% | 46878 | 0 | 0 | 46878 | 0 | 0 | 46878 | 4688 | 42190 |
| PLANT AND MACHINERY | 15% | 139902 | 0 | 0 | 139902 | 0 | 0 | 139902 | 20985 | 118917 |
| Computer | 40% | 44000 | 0 | 0 | 44000 | 0 | 0 | 44000 | 17600 | 26400 |

| | | | | | | | | | |
|-------|--------|---|---|--------|---|---|--------|-------|--------|
| Total | 230780 | 0 | 0 | 230780 | 0 | 0 | 230780 | 43273 | 187507 |
|-------|--------|---|---|--------|---|---|--------|-------|--------|

Interest Calculation u/s 234C

| S. No. | Installment Period | Total Tax Due | To Be Deposited (In %) | To Be Deposited (In Amount) | Deposit Amount | Remaining Tax Due(Round off in 100 Rs.) | Int Rate (In %) | Interest |
|--------------|----------------------|---------------|------------------------|-----------------------------|----------------|---|-----------------|--------------|
| 1. | First (Up to June) | 313973 | 15.00 | 47096 | 0 | 47000 | 3 | 1410 |
| 2. | Second (Up to Sep) | 313973 | 45.00 | 141288 | 0 | 141200 | 3 | 4236 |
| 3. | Third (Up to Dec) | 313973 | 75.00 | 235480 | 0 | 235400 | 3 | 7062 |
| 4. | Fourth (Up to March) | 313973 | 100.00 | 313973 | 300000 | 13900 | 1 | 139 |
| Total | | | | | | | | 12847 |

Bank Account Detail

| S. No. | Bank | Address | Account No | MICR NO | IFSC Code | Type |
|--------|---------------------------|-------------------|-----------------|---------|-------------|----------------------|
| 1 | Bank of India | RANCHI | 469720110000300 | | BKID0004697 | Cash Credit(Primary) |
| 2 | ICICI Bank Ltd | RANCHI | 017505500605 | | ICIC0000175 | Current |
| 3 | Oriental Bank of Commerce | RANCHI | 07851131000208 | | ORBC0100785 | Current |
| 4 | Bank of India | PISKA MORE RANCHI | 469730110000065 | | BKID0004697 | Current |

GST Turnover Detail

| S.NO. | GSTIN | Turnover |
|--------------|-----------------|-----------------|
| 1 | 20ABZFS4217M1ZP | 41708925 |
| TOTAL | | 41708925 |

Details of Interest on F.D.R.

| S.NO. | PARTICULARS | AMOUNT |
|--------------|---------------|--------------|
| 1 | BANK OF INDIA | 24587 |
| TOTAL | | 24587 |

Details of T.D.S. on Non-Salary(26 AS Import Date:19 Oct 2023)

| S.No | Name of the Deductor | Tax deduction A/C No. of the deductor | Amount Paid/credited | Total Tax deducted | Amount out of (5) claimed for this year |
|--------------|----------------------|---------------------------------------|----------------------|--------------------|---|
| 1 | BANK OF INDIA | RCHB00042A | 151137 | 2531 | 2531 |
| 2 | DEEPAK KUMAR | ADLPK6019P | 5373400 | 53734 | 53734 |
| TOTAL | | | 5524537 | 56265 | 56265 |

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 | | 5373400 | 3721006 | (Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :3721006 | 53734 |
| NA | 194N | 126550 | | | 2531 |
| Other Sources | 194A | 24587 | 126018 | Interest Income:126018 | |
| Total | | 5524537 | 3847024 | | 56265 |

Details of Taxpayer Information Summary (TIS)

| S.NO | INFORMATION CATEGORY | DERIVED VALUE(Rs.) | As Per Computation | Difference |
|------|--|--------------------|---|------------|
| 1 | Cash withdrawals | 126550 | | |
| 2 | GST purchases | 5342825 | | |
| 3 | GST turnover | 41708925 | | |
| 4 | Interest from deposit | 24587 | Interest on FDR | 72318 |
| 5 | Purchase of immovable property | 5373400 | | |
| 6 | Receipts from transfer of immovable property | 5373400 | | |
| 7 | Sale of land or building | 10746800 | | |
| | Interest from others | | Other | 49000 |
| | | | | 49000 |
| | Interest from income tax refund | | - Interest from IT Refund | 4700 |
| | Business receipts | | Trading Account->Sales/ Gross receipts of business | 3594988 |
| | | | Profit and Loss | 126018 |
| | | | Account->Other income | |
| | | | | 3721006 |
| | | | | 3721006 |

Maximum Allowable Salary to Partners

Profit Before Remuneration

2860642

Maximum Allowable Salary to Partners

270000

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

1536385

2. 60% of the rest (2560642 x 0.6)

1806385

Maximum Allowable Salary to Partners

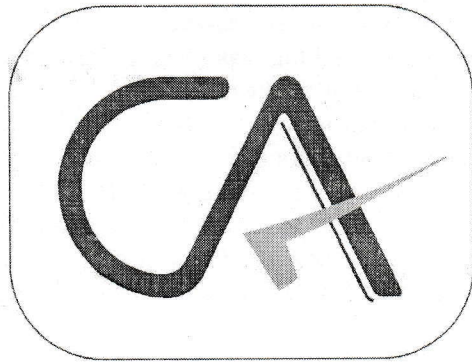
Signature
(UJJWAL GUPTA)
For SAI NIWAS CONSTRUCTIONS

CompuTax : C11A [SAI NIWAS CONSTRUCTIONS]

AUDIT REPORT
&
FINANCIAL STATEMENTS
OF
SAI NIWAS CONSTRUCTIONS

REG OFFICE:- C/O SANJAY KUMAR SINHA PRAGATI
NEAR NARAYANI SWEETS PISKA MORE, HESAL
RANCHI JHARKHAND:-834005

FINANCIAL YEAR 2022-23



PRASAD KUMAR & CO.

CHARTERED ACCOUNTANTS

301 3RD PRARTHANA HEIGHTS OPP NIRVACHAN AYOGYA NEW MARKET
RATU ROAD CHOWK RANCHI -834001 JHARKHAND

Mobile: 09386438432

E-mail: caprafulkumar@gmail.com

Prasad Kumar & Co.

Chartered Accountants

301, 3rd Floor, Prathna Height, New market Ratu Raod Ranchi 834001 Jharkhand

E-mail: caprafukkumar@gmail.com Phone No: 09386438432.



AUDIT REPORTS

We here by examined the Balance Sheet as at 31st March 2023 and the Profit and Loss Account for the year ended on that date, attached herewith, of **M/S SAI NIWAS CONSTRUCTIONS (PAN : ABZFS4217M) C/O SANJAY KUMAR SINHA , PRAGATI NEAR NARAYANI SWEETS PISKA MORE HESAK, RANCHI, JHARKHAND:-834005**

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

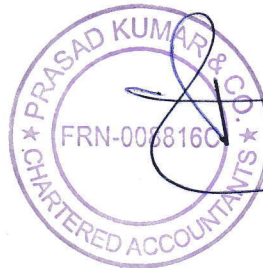
(A)we report the following observations/comments/discrepancies/inconsistencies: if any.

NIL

(B)Subject to above: -

- a) We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- b) In our opinion, proper books of account have been kept by the Head Office and branches so far as appears from our examination of the books.
- c) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view: -
 - (i) In the case of the Balance Sheet, of the state of the affairs of the assessee as at 31st March, 2023, and
 - (ii) In the case of the Profit and Loss Account/Income Expenditure Account, of the Profit of the assessee for the year ended on that date.

For Prasad Kumar & Co.
(Chartered Accountants)



Praful Kumar Sahu
(Partner)
Mem No: 424770

Place: Ranchi
Date: 30/09/2023

UDIN:- 23424770BGZPCW5670

M/S SAI NIWAS CONSTRUCTIONS
C/O Sanjay Kumar Sinha, Pragati , Devi Mandap Road, Piska More
Ranchi 834005 Jharkhand

Balance Sheet as on 31st March,2023

| Liabilities | Amount (Rs) | Assets | Amount (Rs) |
|---|-----------------------|----------------------------------|-----------------------|
| Partners Capital A/c (Sch. A) | 63,36,224.00 | Fixed Assets | |
| Deepak Kumar Sinha | 21,21,030.00 | Fixed Assets (As per Sch E) | 34,18,031.50 |
| Sanjay Kumar Sinha | 30,25,831.00 | | |
| Ujjwal Gupta | 11,89,363.00 | Investment | 17,85,380.00 |
| Loan Fund | | Fixed Deposit | 13,95,380.00 |
| Cash Credit | 6,30,356.99 | Food Foil Enterprises | 3,90,000.00 |
| Unsecurd Loan (Sch. B) | 17,50,000.00 | Current Assets | |
| Loans & Advances | | Loans & Advances (Asset) (Sch F) | 47,21,131.76 |
| Advance From Customer (Sch. C) | 2,23,46,676.73 | Work in Progress | 2,10,00,000.00 |
| GST Payable | 33,935.90 | Bank Balance (Sch. G) | 2,28,738.00 |
| Current Liabilities & Advances | | Cash in Hand | 16,23,323.90 |
| Sundry Creditors (Sch. D) | 16,79,411.54 | | |
| Total | 3,27,76,605.16 | Total | 3,27,76,605.16 |

For Sai Niwas Constructions





Sd/-
Ujjwal Gupta
(Partner)

Place: Ranchi
Date: 30/09/2023

In terms of our report of as on date

For Prasad Kumar & Co.
(Chartered Accountant)



Sd/= 
Praful Kumar Sahu
(Partner)
Mem. No. 424770

M/S SAI NIWAS CONSTRUCTIONS
C/O Sanjay Kumar Sinha, Pragati , Devi Mandap Road, Piska More
Ranchi 834005 Jharkhand

Profit and loss account for the year ended 31st March, 2023

| Particulars | Amount | Particulars | Amount |
|---|-----------------------|-----------------------------------|-----------------------|
| To Opening Work-in Progress | | Direct Incomes | |
| Construction Work in Progress | 98,00,000.00 | SALES | 35,94,987.90 |
| | | Contract work | |
| Purchase Accounts | | By Closing Stock & WIP | 2,10,00,000.00 |
| Material Purchased | 84,96,266.67 | Stock | |
| Direct Expenses | | Work in Progress | |
| Labour Charges and others | 4,87,550.00 | | |
| | | | |
| | 58,11,171.23 | | |
| Gross Profit c/o | 2,45,94,987.90 | Gross Profit b/f | 2,45,94,987.90 |
| | | | 58,11,171.23 |
| Indirect Expenses | | | |
| Bank Charges | 13,019.46 | | |
| Bank Interest | 14,072.00 | | |
| Salary & Incentive | 14,91,000.00 | Interest Accrued on Fixed Deposit | 72,318.00 |
| Electricity Exp | 44,404.00 | Interest on Investment | 49,000.00 |
| Consultancy fee | 1,11,000.00 | Interest on TDS Refund | 4,700.00 |
| Audit & Consultancy Fee | 29,500.00 | | |
| Landowner Rent | 78,875.00 | | |
| Office Rent | 36,000.00 | | |
| Misc Charges | 21,202.33 | | |
| Legal and Registration fee | 1,05,013.00 | | |
| Municipal Commission | 63,180.00 | | |
| Depreciation | 43,273.00 | | |
| Interest on TDS | 514.00 | | |
| To Net Profit t/f to P/L Appropriation A/c | 38,86,136.44 | | |
| | 59,37,189.23 | | |
| | | | 59,37,189.23 |
| To Interest on Partners Capital | 8,99,476.00 | By Net Profit | 38,86,136.44 |
| Deepak Kumar Sinha | 3,54,217.00 | | |
| Sanjay Kumar Sinha | 3,79,851.00 | | |
| Ujjawal Gupta | 1,65,408.00 | | |
| To Partner Remuneration | 18,00,000.00 | | |
| Deepak Kumar Sinha | 6,00,000.00 | | |
| Sanjay Kumar Sinha | 6,00,000.00 | | |
| Ujjawal Gupta | 6,00,000.00 | | |
| To Net Profit transfered to Partner Cap. A/c | 11,86,660.44 | | |
| Deepak Kumar Sinha | 3,95,553.48 | | |
| Sanjay Kumar Sinha | 3,95,553.48 | | |
| Ujjawal Gupta | 3,95,553.48 | | |
| | 38,86,136.44 | Total | 38,86,136.44 |

In terms of our report of as on date

For Sai Niwas Construction

Ujjawal Gupta
Sd/-
Ujjawal Gupta
(Partner)

Place: Ranchi
Date: 30/09/2023
UDIN:-23424770BGZPCW5670

For Prasad Kumar & Co.
(Chartered Accountant)



Praful Kumar Sahu
Sd/-
Praful Kumar Sahu
(Partner)
Mem. No. 424770

Financial Year 2022-2023

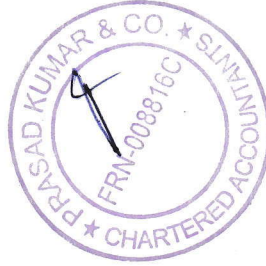
Partners Capital A/C (A)

| Name | Opening Balance | Capital Addition | Interest on Capital @12% | Salary | Profit | Total | Less: Drawings Personal | Closing Balance |
|-----------------------|-----------------------|------------------|--------------------------|---------------------|---------------------|-----------------------|-------------------------|---------------------|
| 1) Deepak Kumar Sinha | 58,93,494.73 | 0.000 | 3,54,217.00 | 6,00,000.00 | 3,95,553.48 | 72,43,265.21 | 51,22,235.00 | 21,21,030.21 |
| 2) Sanjay Kumar Sinha | 61,07,112.73 | 0.000 | 3,79,851.00 | 6,00,000.00 | 3,95,553.48 | 74,82,517.21 | 44,56,686.00 | 30,25,831.21 |
| 3) Ujjwal Gupta | 43,20,086.74 | 0.000 | 1,65,408.00 | 6,00,000.00 | 3,95,553.48 | 54,81,048.22 | 42,91,685.00 | 11,89,363.22 |
| | 1,63,20,694.20 | 0.00 | 8,99,476.00 | 18,00,000.00 | 11,86,660.44 | 2,02,06,830.64 | 1,38,70,606.00 | 63,36,224.64 |

Place: Ranchi
Date: 30/09/2023

For Sai Niwas Construction

(Partner)



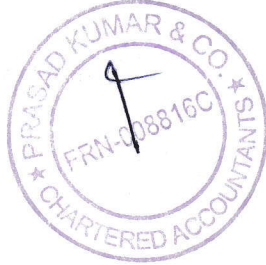
M/S SAI NIWAS CONSTRUCTIONS
PISKA MORE
RATU ROAD,RANCHI-834005

Financial Year 2022-23

Sch (B) Unsecured Loan

| S.No | Particulars | Dr. | Cr. |
|------|--------------------|-----|--------------|
| 1 | Alok Kumar Verma | - | 13,50,000.00 |
| 2 | Jai Bara Dev Infra | | 4,00,000.00 |
| | | - | 17,50,000.00 |
| | | | 17,50,000.00 |

gupta



Sch (C)

Advance From Customer

| S.No | Particulars | Dr. | Cr. |
|------|------------------------|-----|--------------------|
| 1 | Amit Gupta | | 3258099.00 |
| 2 | Abhishek Kumar | | 693069.30 |
| 3 | Amit Kumar | | 1012593.07 |
| 4 | Arvind Pandey | | 198019.80 |
| 5 | Ashutosh Kumar | | 640792.61 |
| 6 | Chanchala Pandey | | 1287128.70 |
| 7 | Jyoti Kumari | | 5400000.00 |
| 8 | Manju Mahto | | 4000000.00 |
| 9 | Samantha Sawapan Kumar | | 3172273.25 |
| 10 | Soni | | 2684701.00 |
| | Grand Total | | 22346676.73 |
| | | | 22346676.73 |



Prasada

Sch (D)

Sundry Creditors

| S.No | Particulars | Dr. | Cr. |
|------|--------------------------------|-------------------|---------------------|
| 1 | ALOK KUMAR VERMA (S CR.) | | 1204255.00 |
| 2 | Anish Enterprises | | 414973.47 |
| 3 | Disha Gypsum | | 77226.49 |
| 4 | EXPENSES PAYBLE | | 171260.00 |
| 5 | Grid Consultancy | 175000.00 | |
| 6 | Jayanti Enterprises | 656373.00 | |
| 7 | Lalsa Enterprises | | 110000.00 |
| 8 | Ms ZA Construction Private Ltd | 471300.00 | |
| 9 | N M Sales | | 834373.90 |
| 10 | Om Ecolites | 14194.36 | |
| 11 | Om Marble Traders | 22077.47 | |
| 12 | P.K HARDWARE | | 118259.00 |
| 13 | Praful Kumar Sahu | | 172065.00 |
| 15 | Prasad Hardware | 49500.35 | |
| 16 | S P Sonali & Co. | 109400.00 | |
| 17 | S.S Trading | | 181750.68 |
| 19 | TDS PAYBLE | | 14788.00 |
| 20 | Vanisha Traders | 346559.40 | |
| 21 | VERMA ENTERPRISES | | 122930.00 |
| 22 | Verma Industrial Corporation | | 151920.50 |
| 23 | Well India Cable | 49985.92 | |
| | Grand Total | 1894390.50 | 3573802.04 |
| | | | 16,79,411.54 |



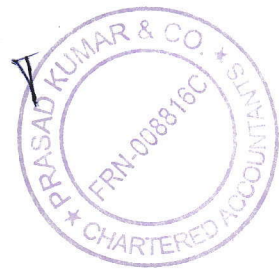
Prasad Kumar

FIXED ASSETS (AS PER INCOME TAX ACT - 1961)

Sch E

Financial Year 2022-2023

| SL No. | Assets | Rate of Dep. | WDV | | | Depreciation / Amortisation | | | Net Block | | |
|--------|------------------|--------------|---------------------|----------|-------------------------|-----------------------------|----------------|------------------|-------------------------|---------------------|---------------------|
| | | | As at 1-Apr-22 | Addition | Deduction / Adjustments | As at 31-Mar-23 | As at 1-Apr-22 | For the Year | Deduction / Adjustments | Upto 31-Mar-23 | As at 31-Mar-23 |
| | land 2.75decimil | | 8,35,000.00 | - | - | 8,35,000.00 | - | - | - | 8,35,000.00 | 8,35,000.00 |
| | land 4.75decimil | | 23,95,524.00 | - | - | 23,95,524.00 | - | - | - | 23,95,524.00 | 23,95,524.00 |
| | air conditioner | 15% | 18,593.00 | - | - | 18,593.00 | - | 2,788.95 | 2,788.95 | 15,804.05 | 15,804.05 |
| 1 | Furniture | 10.00% | 46,878.35 | - | - | 46,878.35 | - | 4,687.84 | 4,687.84 | 42,190.52 | 18,593.71 |
| 2 | Computer | 40.00% | 44,000.00 | - | - | 44,000.00 | - | 17,600.00 | 17,600.00 | 26,400.00 | 46,878.35 |
| 3 | Inverter | 15.00% | 949.44 | - | - | 949.44 | - | 142.42 | 142.42 | 807.02 | 44,000.00 |
| 4 | Stabiliser | 15.00% | 1,529.17 | - | - | 1,529.17 | - | 229.38 | 229.38 | 1,299.79 | 949.44 |
| 5 | Bike-Bullet | 15.00% | 32,514.85 | - | - | 32,514.85 | - | 4,877.23 | 4,877.23 | 27,637.62 | 1,529.17 |
| 6 | Mobile | 15.00% | 12,192.84 | - | - | 12,192.84 | - | 1,828.93 | 1,828.93 | 10,363.91 | 32,514.85 |
| 7 | TV | 15.00% | 8,616.79 | - | - | 8,616.79 | - | 1,292.52 | 1,292.52 | 7,324.27 | 12,192.84 |
| 8 | Printer | 15.00% | 6,749.23 | - | - | 6,749.23 | - | 1,012.38 | 1,012.38 | 5,736.85 | 8,616.79 |
| 9 | Batteries | 15.00% | 5,798.57 | - | - | 5,798.57 | - | 869.79 | 869.79 | 4,928.78 | 6,749.23 |
| 10 | COFFE MACHINE | 15.00% | 6,759.67 | - | - | 6,759.67 | - | 1,013.95 | 1,013.95 | 5,745.72 | 5,798.57 |
| 11 | TVS APACHE | 15.00% | 46,198.78 | - | - | 46,198.78 | - | 6,929.82 | 6,929.82 | 39,268.96 | 6,759.67 |
| | round off | | | | | | | | | | |
| | TOTAL | | 34,61,304.69 | - | - | 34,61,304.69 | - | 43,273.19 | 43,273.19 | 34,18,031.50 | 34,61,305.39 |

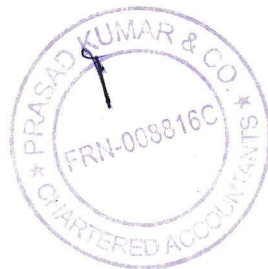


Prasada

Sch (F)

Loan and Advances (Assets)

| S.No | Particulars | Dr. | Cr. |
|------|--------------------------|--------------------|-------------------|
| 1 | ADVANCE AX AY 23-24 | 300000.00 | |
| 2 | ANJU PRASAD | | 68800.00 |
| 3 | Arun Kumar Pandey | | 4142979.00 |
| 4 | ASHWINI KUMAR | 165000.00 | |
| 5 | Chandra Shekhar | 500000.00 | |
| 6 | DIGVIJAY NARAYAN SINHA | 1300000.00 | |
| 7 | Gautam Birendra | 2000000.00 | |
| 8 | Gst Advance | 96428.56 | |
| 9 | Lalsa Enterprises Loan | 100000.00 | |
| 10 | Madan Sahay | | 618365.00 |
| 11 | Manoj Kumar Sinha | | 1730450.00 |
| 12 | NAMAN BATER PVT.LTD | 250000.00 | |
| 13 | PRABHAT KISHORE | | 60000.00 |
| 14 | RAJEEV KUMAR | | 169366.00 |
| 15 | Ramesh Kumar Sinha | 400000.00 | |
| 16 | RISHU KUMAR | | 475665.00 |
| 17 | RONALD JOSHEP STUART | 3200000.00 | |
| 18 | Sanjay Kr Gupta | 100000.00 | |
| 19 | Sanjay Sahay | 453910.20 | |
| 20 | Saurav Chandra Srivastav | | 295793.00 |
| 21 | SEEMA KUMARI | | 179114.00 |
| 22 | Shailesh Kumar | 150000.00 | |
| 23 | Shekar Sahay | 200000.00 | |
| 24 | SHREEKANT | | 200000.00 |
| 25 | SHREE SAI KRIPA | 291040.00 | |
| 26 | Siddarth Birendra | 3088900.00 | |
| 27 | TDS | 66385.00 | |
| | Grand Total | 12661663.76 | 7940532.00 |
| | | 4721131.76 | |

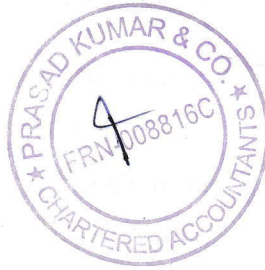


Gupta

Sch (G)

Bank Balance

| S.No | Particulars | Dr. | Cr. |
|------|---|-------------|-----|
| 1 | Oriental Bank Of Commerce (Dormant a/c) | 1,00,845.00 | - |
| 2 | BOI | 1,27,893.00 | - |
| | | | - |
| | | 2,28,738.00 | - |
| | | | |
| | | | |



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M/S SAI NIWAS CONSTRUCTIONS

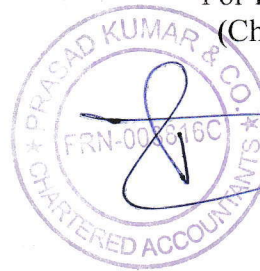
**Add: C/O Sanjay Kumar Sinha, Pragati Near Narayani Sweets, Piska More,
Hesal, Ranchi Jharkhand 834005**

NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2022-23

- 1) The accounts have been prepared on the principles of a going concern.
- 2) Mercantile system of accounting has been followed as per accounting principles. All known assets and liabilities have been provided for as reported.
- 3) Closing stock has been valued at the lower of cost or market price, as reported and value Certified by Proprietor.
- 4) Confirmation of balance form Creditors, Loans, Advance and other parties having Debit/ credit balance is not obtained; however, the balances have been treated as correct.
- 5) Cash in Hand Certified by Partner.
- 6) Internal vouchers have been relied upon wherever external vouchers were not available.
- 7) Depreciation has been provided for on the Fixed Assets on the basis of Section 32 (1) of the Income Act, 1961 Tax as per rates specified in Appendix – 1 of the Income Tax Rules, 1962.

As per our report of even date annexed

For **Prasad Kumar & Co**
(Chartered Accountants)



Praful Kumar Sahu

(Partner)

Place: Ranchi
Dated: **30/09/2023**