

AUDIT REPORT

AND

STATEMENT OF ACCOUNTS

OF

RUKMANI PROPERTY PROJECT PVT. LTD
Bistupur, Jamshedpur

FOR THE YEAR ENDED ON 31.03.2023.

N. KUMAR & CO.
CHARTERED ACCOUNTANTS
1ST FLOOR, PRABHAVATI SADAN
STATION ROAD, JAMSHEDPUR.
Phone No. : 0657-2290131
E - Mail id : nkcooca@gmail.com

ACCOUNTING YEAR : 2022-23

ASSESSMENT YEAR : 2023-24

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Aastha Trade Center Bistupur, Jamshedpur)
BISTUPUR, JAMSHEDPUR

COMPUTATION OF INCOME

(A)

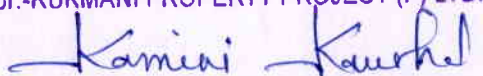
Profit or (Loss) as Per Profit & Loss A/C		1,826,544.98
Add : Item debited to Profit & Loss A/c		
PF & ESIC	411,025.00	
Depreciation as per Companies Act	390,841.86	
Donation debited to P&L A/c	-	
	<hr/>	<hr/>
		801,866.86
Profit before absorption of Depreciation :		<hr/> 2,628,411.84
LESS:		
Previous year unabsorbed losses as per list		1,511,367.15
Absorption of Dep. as per Income tax (Annexure - I)	-	322,790.00
Profit On Sale Of Fixed Asstes Credited In P/L A/c	-	-
Taxable Profit For Business		<hr/> 794,254.69
TOTAL TAXABLE PROFIT		<hr/> 794,254.69
		or 794,250.00
		<hr/>
Income Tax :: Normal Rate		174,735.00
Add: Surcharge		17,474.00
		<hr/> 192,209.00
ADD: Education Cess @ 4%		7,688.00
		<hr/> 199,897.00
Less: TDS	44,780.00	
Less: TCS	152,200.00	
Less: Advance Tax	100,000.00	296,980.00
Refundable		<hr/> 97,083.00

Note:

Financial Year

<u>Financial Year</u>	<u>Business Loss</u>	<u>Utilised</u>
2015-16	22,110.00	22,110.00
2016-17	23,520.00	23,520.00
2017-18	66,884.24	66,884.24
2018-19	83,980.00	83,980.00
2019-20	163,418.20	163,418.20
2020-21	642,788.69	642,788.69
2021-22	508,666.02	508,666.02
	<hr/> 1,511,367.15	<hr/> 1,511,367.15

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref No:.....

Date:.....

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 12th Annual General Meeting of the Members of **RUKMANI PROPERTY PROJECT PRIVATE LIMITED**, will be held at its Registered Office **2ND Floor, Aastha Trade Centre, Q Road, 833201** on Friday, 29th day of September, 2023 at 11 am to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 23, the Reports of the Board of Directors and Auditors thereon.
2. Any other matter with the permission of chairman.

For and on behalf of the Board of Directors

for:-RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR
KAMINI KAUSHAL

Director

DIN 00661222

for:-RUKMANI PROPERTY PROJECT (P) LTD


DIRECTOR

SUNDER SINGH

Director

DIN: 07367999

Date : 05-09-2023

Place : Jamshedpur

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref No:.....

Date:.....

DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 12th Annual Report together with the Audited Financial statements for the year ended 31st March, 2023.

Financial Results

PARTICULARS	2022-2023 (Rs. in '000)	2021-2022 (Rs. in '000)
Sales and Other Income	155.05	1.85
Operating Profit (PBIDT)	22.17	-508.66
Interest Cost	0	0
Profit before Depreciation (PBDT)	22.17	-508.66
Depreciation	3.91	-
Profit before Tax	18.27	-508.66
Provision for Taxation	2.00	-
Profit after Tax	16.27	-508.66

Operations and State of Company's affairs

The Company unfortunately could not achieve any turnover during the last year. Company has started working and is hopeful of achieving its business targets during the current year and near future.

Extract of Annual Return

Extract of Annual Return in form MGT-9 is annexed herewith as Annexure No. 1 to this report.

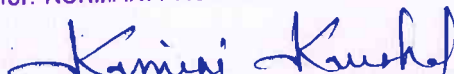
Meetings of the Board

4 meetings of the Board of Directors were held during the year under review. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref No:.....

Date:.....

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2023 and of the profit of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Contracts and arrangements with related parties

There are no contracts/arrangements with the related parties during the year.

Directors and Key Managerial Personnel

Karishma Singh has resigned from the board of directors of the company on 19-12-2022.

Auditors

Statutory auditors

At the Annual General Meeting held on September, 2019 **M/s N. KUMAR & CO**, Chartered Accountants, were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2024 In terms of the

provisions of the Companies (Amendment) Act, 2017, the term of the auditors does not require ratification every year. In this regard, the Company has received a certificate from the auditors of eligibility in accordance with Sections 139, 141 and other applicable provisions of the Companies Act, 2013 and Rules issued there under.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal

DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Smt. Smt. Smt.

DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
2ND Floor, Aastha Trade Centre, Q Road, Bistupur, Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Ref No:.....

Date:.....

Material changes and commitments affecting financial position between the end of the financial year and date of report:-

There are no such changes during the year.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government;

There were no such frauds reported by auditors

Details of significant and material orders passed by the regulators or courts or tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

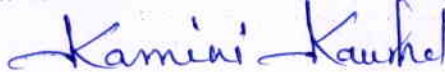
For and on behalf of the Board of Directors

KAMINI KAUSHAL
Director
DIN 00661222

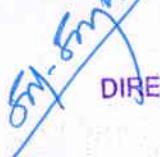
SUNDER SINGH
Director
DIN: 07367999

Date : 05-09-2023
Place : Jamshedpur

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.



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. RUKMANI PROPERTY PROJECT PRIVATE LIMITED
AASTHA TRADE CENTRE, 2ND FLOOR, Q ROAD, BISTUPUR, JAMSHEDPUR
PAN **AAJCA2276J**

was conducted by us M/s N Kumar & Co. in pursuance of the provisions of the Companies Act, 2013 Act, and we annex hereto a copy of our audit report **dated 05-Sep-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
1	Others	Assessee Responsibility for Statement of Particulars in Form 3CD The assessee is responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
2	Others	Tax Auditors Responsibility We are responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.
3	Others	It is not possible to determine break-up of total expenditure of entities registered or not registered under the GST, as necessary information is not maintained by the assessee in its books of accounts.
4	Records produced for verification of payments through account payee cheque were not sufficient	i) Clause 21(d) : It is not possible to verify whether the payment in excess of Rs. 10,000/- have been made otherwise than by account payee cheque or bank draft as necessary evidence is not in the possession of the assessee. However the assessee certifies that the cheques exceeding Rs. 10,000/- issued by the account payee or bank draft



5	Records produced for verification of payments through account payee cheque were not sufficient	ii) Clause 31 - It is not possible for us to verify whether the loans, deposit, specified sum and specified advances have been taken or accepted or repaid or received otherwise than by an account payee cheques or pay order as the necessary evidence is not in the possession of the assessee. However, the assessee has certified that cheques/draft/pay orders issued by them were account payee and no cash transaction has been involved in excess of limit prescribed.
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For N. KUMAR & CO
Chartered Accountants
(Firm Regn No.: 0004110C)

N. K. Jain



(N. K. JAIN)
PARTNER
Membership No: 073155

Place : JAMSHEDPUR
Date : 30/09/2023
UDIN : 23073155BGSSUU6931

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	RUKMANI PROPERTY PROJECT PRIVATE LIMITED			
02	Address	AASTHA TRADE CENTRE, 2ND FLOOR, Q ROAD, BISTUPUR, JAMSHEDPUR			
03	Permanent Account Number (PAN)	AAJCA2276J			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	No			
	Name of Act	State	Other	Registration No.	Description (optional)
05	Status	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			
		Clause 44AB(a)-Proviso where aggregate cash receipts and cash payments of business exceeding specified limits			
		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			
	REAL ESTATE AND RENTING SERVICES	Purchase, sale and letting of leased buildings(residential and non-residential)	07001				
	CONSTRUCTION	Building completion	06004				
	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.	No				
	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.)	2ND FLOOR, AASTHA TRADE CENTRE Q ROAD, JAMSHEDPUR, BISTUPUR, JHARKHAND, 831001, INDIA	Cash Book, Bank Book, Purchases Register, Sales Register, Ledger, Journal (Computerized)			
	c)	List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Purchases Register, Sales Register, Ledger				



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No	
	Section	Amount	Remarks if any:			
13	a)	Method of accounting employed in the previous year			Mercantile system	
	b)	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.			No	
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)			No	
	e)	If answer to (d) above is in the affirmative, give details of such adjustments				
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	Assessee has followed fundamental accounting policies of going concern, consistency and accrual.			
		ICDS II - Valuation of Inventories	Inventories are valued at cost or net realizable value, whichever is lower			
		ICDS III - Construction Contracts	The assessee is not engaged in the business of constructions, therefore ICDS-3 is not applicable.			
		ICDS IV - Revenue Recognition	Revenue/Income & Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of significant uncertainties. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and sales tax			
		ICDS V - Tangible Fixed Assets	As per clause 18 of the Tax Audit Report.			
		ICDS VII - Governments Grants	There is no such government grants received.			
		ICDS IX - Borrowing Costs	There is no such cases of capitalization hence this clause is not applicable			
		ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	As enquired by management and as per books of account produce to us there is no provision of contingent liabilities and assets during the year			
14	a)	Method of valuation of closing stock employed in the previous year.				
	b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:			No	
		Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA	
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;			Nil	
		Description	Amount	Remarks if any:		
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil	



Description		Amount	Remarks if any:									
c) escalation claims accepted during the previous year;		Nil										
Description		Amount	Remarks if any:									
d) any other item of income;		Nil										
Description		Amount	Remarks if any:									
e) capital receipt, if any.		Nil										
Description		Amount	Remarks if any:									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:		Yes										
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	Whether provisions of section 43CA or fourth provision to clause (x) of sub-section (2) of section 56 applicable?
LAND KAPALI	15220000	6300000		INDIA	ADITAPUR		831013	JAMSHEDPUR			JHARKHAND	
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:				
20 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	Dalay days	Disallowable amount
	EMPLOYEES STATE INSURANCE	5749	12/04/2023	15/03/2023	5749	28	5749
	EMPLOYEES STATE INSURANCE	6286	15/05/2023	15/04/2023	6286	30	6286
	PROVIDENT FUND	15867	04/06/2022	15/05/2022	15867	20	15867
	PROVIDENT FUND	15867	24/06/2022	15/06/2022	15867	9	15867
	PROVIDENT FUND	45886	06/08/2022	15/07/2022	45886	22	45886
	PROVIDENT FUND	45886	16/08/2022	15/08/2022	45886	1	45886
	PROVIDENT FUND	48850	13/09/2022	15/09/2022	48850		
	PROVIDENT FUND	49787	04/11/2022	15/10/2022	49787	20	49787
	PROVIDENT FUND	48791	19/11/2022	15/11/2022	48791	4	48791
	PROVIDENT FUND	54598	17/12/2022	15/12/2022	54598	2	54598
	PROVIDENT FUND	61801	14/01/2023	15/01/2023	61801		
	PROVIDENT FUND	58783	14/02/2023	15/02/2023	58783		
	PROVIDENT FUND	61227	16/03/2023	15/03/2023	61227	1	61227
	PROVIDENT FUND	61081	17/04/2023	15/04/2023	61081	2	61081

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	Amount of tax deducted	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
ii as payment to resident referred to in sub-clause (ia)																
A Details of payment on which tax is not deducted:											Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:	
B Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iii as payment referred to in sub-clause (ib)																
A Details of payment on which levy is not deducted:											Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											Nil					
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
iv Fringe benefit tax under sub-clause (ic)																
v Wealth tax under sub-clause (iia)																
vi Royalty, license fee, service fee etc. under sub-clause (iib)																
vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)											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							
SUNDER SINGH	Director		2400000	Remuneration	ERVPS9317A	694166970754							
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					
EPF	61081	17-04-2023	Sec 43B(b) - provident /superannuation/gratuity/other fund						
ESIC	12035	15-05-2023	Sec 43B(b) - provident /superannuation/gratuity/other fund						
GST	894316	05-05-2023	Sec 43B(a) -tax , duty,cess,fee etc						
GST	555636	06-05-2023	Sec 43B(a) -tax , duty,cess,fee etc						
GST	617050	06-05-2023	Sec 43B(a) -tax , duty,cess,fee etc						
GST	1277214	10-06-2023	Sec 43B(a) -tax , duty,cess,fee etc						
GST	428356	10-06-2023	Sec 43B(a) -tax , duty,cess,fee etc						
GST	799680	10-06-2023	Sec 43B(a) -tax , duty,cess,fee etc						
b) not paid on or before the aforesaid date.									
Nature of Liability	Amount	Remarks if any:	Section						
GST	21489		Sec 43B(a) -tax , duty,cess,fee etc						
ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.		No							
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.		No						
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		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)(viiia), 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)(viiib), 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)										No					
	Nature of the impermissible avoidance arrangement					Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement					Remarks if any:						
31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year															



Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/dep osit 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.
Shiv Kumar Burman	Adityapur, Jamshepur			2000000	Yes	2000000	Cheque	Account payee cheque
AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED	AASTH TRADE CENTRE, 2ND FLOOR, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AAGCA3603G		151715941	No	515762049	Cheque	Account payee cheque
KAMINI KAUSHAL CONSTRUCTION	2ND FLOOR, AASTHA TRADE CENTRE, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AAFFK4866M		13905000	No	18461067	Cheque	Account payee cheque
KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED	1, 2ND, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AACCK9623L		5100928	No	52006068	Cheque	Account payee cheque
KRIKA HOMES PRIVATE LIMITED	2ND FLOOR, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AADCK0916D		7204000	No	10188000	Cheque	Account payee cheque
SUMITA AUTOMOBILES	2ND FLOOR, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	ABPFS0382K		400000	No	1012480	Cheque	Account payee cheque
b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-				Nil				



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



Shiv Kumar Burman	ADITYAPUR, JAMSHEDPUR			2000000	2000000	Cheque	Account payee cheque
AASTHA FOUNDATION PRIVATE LIMITED	AATHA TRADE CENTRE, BISTUPUR, JAMSHEDPUR, EAST SINGHBHUM, JHARKHAND, 831001	AAGCA1254K		510000	3600000	Cheque	Account payee cheque
AASTHA PROMOTERS & DEVELOPERS PRIVATE LIMITED	AASTH TRADE CENTRE, 2ND FLOOR, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AAGCA3603G		235149457	515762049	Cheque	Account payee cheque
KAMINI KAUSHAL CONSTRUCTION	2ND FLOOR, AASTHA TRADE CENTRE, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AAFFK4866M		29312864	18461067	Cheque	Account payee cheque
KAUSHAL KANCHAN CONSTRUCTION PRIVATE LIMITED	1, 2ND, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AACCK9623L		48363678	52006068	Cheque	Account payee cheque
KRIKA HOMES PRIVATE LIMITED	2ND FLOOR, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001	AADCK0916D		2616000	10188000	Cheque	Account payee cheque
Mayabhoomi Estate Developers & Promoters Pvt. Ltd	2ND FLOOR, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001			30750	1600000	Cheque	Account payee cheque
Sumita Automobile	2ND FLOOR, AASTHA TRADE CENTRE, Q ROAD, BISTUPUR, JAMSHEDPUR, JHARKHAND, 831001			1470000	1012480	Cheque	Account payee cheque

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

Nil

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

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

Nil



Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
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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
RCHR02997B	194A	Interest other than Interest on securities	17050000	17050000	17050000	1705000	0	0	0



RCHR0299 7B	194C	Payments to contractors	418908946	418908946	418908946	5157254	0	0	0
RCHR0299 7B	194-I	Rent	909840	909840	909840	18196	0	0	0
RCHR0299 7B	192	Salary	2400000	2400000	2400000	720000	0	0	0
RCHR0299 7B	194JB	Fee for Professional Services	14518633	14518633	14518633	1451863	0	0	0
RCHR0299 7B	194Q	Payment of Certain Sum for Purchase of Goods	7254000	7254000	7254000	7254	0	0	0

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

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
RCHR02997B	24Q	31-Jul-2022	03-Oct-2022	Yes	
RCHR02997B	24Q	31-Oct-2022	09-Dec-2022	Yes	
RCHR02997B	24Q	31-Jan-2023	20-Apr-2023	Yes	
RCHR02997B	24Q	31-May-2023	10-Jun-2023	Yes	
RCHR02997B	26Q	31-Jul-2022	03-Oct-2022	Yes	
RCHR02997B	26Q	30-Nov-2022	09-Dec-2022	Yes	
RCHR02997B	26Q	31-Jan-2023	21-Apr-2023	Yes	
RCHR02997B	26Q	31-May-2023	09-Jun-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.	
NA										

B Finished products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									

C By products :									
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.		
NA									



36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2		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		15220000			0	
	Gross profit/turnover	NaN	NaN	0	NaN	NaN	0
	Net profit/turnover	1826544	15220000	12	NaN	NaN	0
	Stock-in-trade/turnover	NaN	NaN	0	NaN	NaN	0
	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/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

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
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	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No		

For N. KUMAR & CO
Chartered Accountants
(Firm Regn No.: 0004110C)

N. K. Jain



(N. K. JAIN)
PARTNER
Membership No: 073155

Place :JAMSHEDPUR
Date : 30/09/2023
UDIN : 23073155BGSSUU6931

RUKMANI PROPERTY PROJECT 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/15BAD (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 allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciated on allowable	Written down value at the end of the year	B/F Add. Dep added in depreciation allowable
CASH													
COUNTING MACHINE	15%	30,499	0	0	30,499	0	0	0	0	0	4,575	25,924	0
DG SET	15%	0	0	0	0	9,78,000	0	0	0	0	73,350	9,04,650	0
Computer	40%	2,92,780	0	0	2,92,780	61,850	0	0	0	0	1,36,702	2,17,928	0
Furniture and fitting	10%	5,39,850	0	0	5,39,850	3,91,760	0	0	0	0	73,573	8,58,037	0
Air Condition	15%	2,30,600	0	0	2,30,600	0	0	0	0	0	34,590	1,96,010	0
Total		10,93,729	0	0	10,93,729	14,31,610	0	0	0	0	3,22,790	22,02,549	

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% DG SET

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	DG SET	0	9,78,000	9,78,000	01/01/2023	01/01/2023
	Total	0	9,78,000	9,78,000		

Block 40% Computer

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	computer	36,100	0	36,100	01/08/2022	01/08/2022
2	computer	0	25,750	25,750	01/01/2023	01/01/2023



Total	36,100	25,750	61,850
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Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	furniture	0	3,91,760	3,91,760	01/01/2023	01/01/2023
	Total	0	3,91,760	3,91,760		





Independent Auditor's Report

To the Members of **RUKMANI PROPERTY PROJECT PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

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

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2023** and its **Profit** 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 auditors' report thereon

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent





with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance

with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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





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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



- iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v.No dividend have been declared or paid during the year by the company.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For N. KUMAR & CO

Chartered Accountants

FRN : 0004110C



N. K. Jain
(Partner)

Membership No 073155

Place: Jamshedpur

Date : 05-09-2023

Udin No **23073155BGSSUT1661**



ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT

The Annexure referred to in our Independent Auditors' Report to the members of the company on the standalone financial statements for the year ended 31 March 2023, we report that:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets on the basis of above information.
- (b) The Company has a regular programmer of physical verification of its fixed assets by which fixed assets are verified in a phased manner once in a years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its business. Pursuant to the program, a portion of fixed assets were physically verified by the management during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable leasehold properties (Land) are held in the name of the Director of the company.
- (ii) Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed on such verification.
- (iii) The Company has not granted loans, to a firm covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').
- (iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.
- (v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable
- (vi) We have broadly reviewed the cost records maintained by the company as prescribed by the Central Government under section 148(1) of the Companies Act and prima facie the prescribed cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.





- (vii) (a) The company has been generally regular in depositing with appropriate authorities, undisputed statutory dues applicable to it, including provident fund, employees' state insurance, income-tax, sales-tax, service tax, value added tax, Goods and service Tax, duty of customs, duty of excise, cess and any other statutory dues. No undisputed statutory dues were in arrear, as at 31 March 2023 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no disputed dues of income tax or sales tax or service tax or goods and service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any disputed matter pending before any authorities.
- (viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any dues to a financial institutions, banks, government or debenture holders during the year.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans have been applied for the purpose for which they were obtained other than temporary deployment pending application.
- (x) According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (xi) Managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act is not applicable on the company.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) 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 transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares during the year.



- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has converted unsecured loan from directors and relatives into equity shares valued at 11,97,200 shares. There was no other non-cash transactions with directors or persons connected with him.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For, N Kumar & Co.
Chartered Accountants
F. R. No. - 004110C

N.K Jain

(N.K Jain)

Partner

M. No. 073155

UDIN NO **23073155BGSSUT1661**



Date : 05-09-2023
Place : Jamshedpur

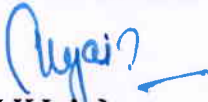
RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)
BISTUPUR, JAMSHEDPUR

BALANCE SHEET AS ON 31ST MARCH 2023

<u>Particulars</u>	<u>Notes</u>	<u>Current Year</u>	<u>Previous Year</u>
<u>EQUITY AND LIABILITIES</u>			
<u>(1) Shareholders' Fund</u>			
(a) Share Capital	2	42,072,000.00	30,100,000.00
(b) Reserve & Surplus	3	191,603,452.87	(1,575,195.11)
		233,675,452.87	28,524,804.89
<u>(2) Share Application Money pending allotment</u>			
<u>(3) Non Current Liabilities</u>			
(a) Long Term Borrowings	4	702,898,869.14	630,053,388.34
<u>(4) Current Liabilities</u>			
(a) Other Current Liabilities	5	375,965,990.14	69,794,717.49
TOTAL		1,312,540,312.15	728,372,910.72
<u>ASSETS</u>			
<u>(1) Non-current assets</u>			
(a) Fixed Assets	6	1,706,638.14	665,869.99
<u>(2) Current Assets</u>			
Inventories	7	1,209,232,829.18	695,743,138.44
Loan & Advances	8	44,692,890.79	2,664,687.87
Cash & Cash equivalents	9	18,011,420.04	13,270,940.41
Other Current Assets	10	38,896,534.00	16,028,274.01
TOTAL		1,312,540,312.15	728,372,910.72
		-	-

As per Report of our even date annexed

For N.Kumar & Co.
Chartered Accountants
F.R. No. 004110C

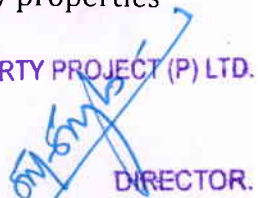

(N.K.Jain)
 Partner
 M.No. 073155
 Place : Jamshedpur
 Date : 05-09-2023
 Udin No 23073155BGSSUT1661



for:-RUKMANI PROPERTY PROJECT (P) LTD for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

Kamini Kaushal Singh
 Director


DIRECTOR.

Sunder Singh
 Director

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)
BISTUPUR, JAMSHEDPUR

Profit & Loss for the year ended on 31st March, 2023

Particulars	Notes	Current Year	Previous Year
I. Revenue from operations-Sale of land		15,220,000.00	-
II. Other Income	11	285,224.20	1,850.00
III. Total Revenue (I + II)		15,505,224.20	1,850.00
IV. Expenses			
Cost of material consumed	12	13,123,800.00	45,175.00
Financial Costs	13	-	25,737.85
Depreciation	6	390,841.86	-
Other Expenses	14	164,037.36	439,603.17
Total Expenses		13,678,679.22	510,516.02
IV. Profit before exceptional and extra ordinary items and tax (II - III)		1,826,544.98	(508,666.02)
V. Exceptional Items			
VI. Profit before extra ordinary items and tax (IV - V)		1,826,544.98	(508,666.02)
VII. Extra ordinary items			
VIII. Profit before tax (VI - VII)		1,826,544.98	(508,666.02)
IX. Tax Expenses			
(1) Current Tax		199,897.00	-
(2) Deferred Tax		-	-
X. Profit (Loss) for the period from continuing operations (VIII - IX)		1,626,647.98	(508,666.02)
XI. Profit (Loss) for the period		1,626,647.98	(508,666.02)
XII. Earning Per Share			
Basic & Diluted Earning Per Share		3.87	(16.90)

As per Report of our even date annexed

For N.Kumar & Co.

Chartered Accountants

F.R. No. 004110C

(N.K.Jain)

Partner

M.No. 073155

Place : Jamshedpur

Date : 05-09-2023

Udin No 23073155BGSSUT1661



For Rukmani Property Project Pvt. Ltd.

(Formerly Known as Aastha synergy properties private limited)

for:-**RUKMANI PROPERTY PROJECT (P) LTD.** for:-**RUKMANI PROPERTY PROJECT (P) LTD.**

Kamini Kaushal

DIRECTOR.

Kamini Kaushal Singh

Director

Sunder Singh
DIRECTOR

Sunder Singh

Director

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)
BISTUPUR, JAMSHEDPUR

Notes forming part of Balance Sheet as on 31st March, 2023

		Current Year	Previous Year			
Note '2'						
Share Capital (Authorised) (50,00,000 equity shares of Rs 10/-each)		50,000,000.00	50,000,000.00			
		50,000,000.00	50,000,000.00			
Issued, Subscribed & Paid-up Capital (4207200 equity shares of Rs 10/- each fully paid up in cash) (3010000 equity shares of Rs 10/- each fully paid up in cash)		42,072,000.00	30,100,000.00			
		42,072,000.00	30,100,000.00			
a) The Company have only one class of shares i.e. Equity Shares having par value of Rs 10/- Each Each Equity Shareholder have one voting right per share.						
b) The details of shareholders holding more than 5%shares as at 31-03-2023 & 31-03-2022 is set out below						
Name of the share holders	Changes during the year	No. of shares held	% held as at 31-03-23	Changes during the year	No. of shares held	% held as at 31-03-22
Karishma Singh	-5.72%	605,000.00	14.38%	0%	605,000.00	20.10%
Kritika Singh	-5.67%	600,000.00	14.26%	0%	600,000.00	19.93%
Kaushal Kumar Singh	0.68%	28,733.00	0.68%			
Sunder Singh	-16.38%	1,833,734.00	43.59%	0%	1,805,000.00	59.97%
APDPL	19.80%	833,000.00	19.80%			
KKCPL	6.61%	278,000.00	6.61%			
Kamini Kaushal	0.68%	28,733.00	0.68%			
c) The reconciliation of the number of shares outstanding as at 31.03.2023 & 31.03.2022						
Particulars		As at 31.03.2023	As at 31.03.2022			
No. of shares at the beginning		3,010,000.00	10,000.00			
Add: Shares issued during the year		1,197,200.00	3,000,000.00			
Less : shares bought back						
No. of shares held at the end		4,207,200.00	3,010,000.00			
Note '3'						
Reserve & Surplus						
(a) Profit & Loss Account						
Balance as per last account		(1,575,195.11)	(1,066,529.09)			
Add: Profit for the year		1,626,647.98	(508,666.02)			
Transfer to Balance sheet		51,452.87	(1,575,195.11)			
(b) Security Premium		191,552,000.00				
		191,603,452.87	(1,575,195.11)			
Note '4'						
Long Term Borrowings						
RSD Finance Ltd.		112,080,000.00	65,380,000.00			
SBI T/L A/c 40789693431		190,507,412.00	17,115,692.00			
Loan From Directors & Directors Relatives						
Karishma Singh		1,000,000.00				
Kritika Singh		1,000,000.00				
Kamini Kaushal		405,170.00	(545,000.00)			
Kaushal Kumar Singh		(1,349,782.80)	(1,279,952.80)			
Abhishek Sharma		6,249,820.00	5,894,802.10			
Anisha Bhardwaj		1,000,000.00	1,000,000.00			
Jyoti Enterprises		7,000,000.00	7,000,000.00			
OM Prakash Burman		270,000.00	270,000.00			
Rajendra Prasad Sharma		1,644,982.10	2,000,000.00			
Sangeeta Burman		400,000.00	400,000.00			
Yogiraj Enterprises		2,000,000.00	2,000,000.00			
Kamini Kaushal Const.		(10,757,000.00)				
Aastha Automobiles		(1,699,122.50)	(1,699,122.50)			
Aastha Twin City		(45,600.00)				
Mayabhoomi Estate Developers & Promoters Pvt Ltd.		1,569,250.00	1,600,000.00			
Kamini Kaushal Construction		(746,796.50)	14,661,067.50			
		310,528,332.30	113,797,486.30			

for:- RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal
DIRECTOR.

for:- RUKMANI PROPERTY PROJECT (P) LTD.

OM Prakash Burman
DIRECTOR.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)

Notes forming part of Balance Sheet as on 31st March, 2023

<u>Inter Corporate Loan</u>			
Aastha Foundation (P) Ltd.		3,090,000.00	3,600,000.00
Aastha Twin city Maintenance		(240,018.00)	(42,918.00)
Aastha Infra-Real Pvt Ltd		(800,000.00)	(800,000.00)
Kritika Homes Pvt. Ltd.		10,188,000.00	5,600,000.00
Kaushal Kanchan Construction Pvt Ltd		4,100,190.00	47,362,940.00
Aastha Promoters & Developers P Ltd		377,044,844.84	460,478,360.04
Sumita Automobile		(1,012,480.00)	57,520.00
		392,370,536.84	516,255,902.04
		702,898,869.14	630,053,388.34
<u>Note '5'</u>			
<u>Other Current Liabilities & Provision</u>			
Audit Fees Payable		75,000.00	61,500.00
TDS Payable		6,055,943.80	1,554,136.80
GST		4,593,741.63	986,850.00
Retention		10,790,820.71	4,441,869.69
EPF Payable		61,081.00	16,893.00
ESIC Payable		12,035.00	-
Salary Payable Sunder Singh		3,921,364.00	1,366,854.00
Salary Payable		582,685.00	164,500.00
Shabbir Ahmad (Security Deposit)		500,000.00	500,000.00
Advance from alloties		349,173,422.00	60,702,114.00
Provision for tax		199,897.00	-
		375,965,990.14	69,794,717.49
<u>Note '6'</u>			
FIXED ASSETS			
		1,706,638.14	665,869.99
		1,706,638.14	665,869.99
<u>Note '7'</u>			
INVENTORIES			
Block-Sudershan		325,897,000.27	179,710,417.01
Block-Agneya		154,099,044.70	100,407,730.02
Block-Rudra		58,819,303.30	55,749,498.00
Majestic Club House		4,690,928.93	2,220,317.95
ATC EXTENSION			
Extension I		158,443,279.16	55,720,524.24
Extension II		121,321,043.91	55,256,956.48
Extension Other Land		72,595,925.40	72,595,925.40
Inventories (Aastha One)		21,324,297.82	15,100,251.60
Inventories (Atc Mall)		24,408,730.72	8,166,916.60
Inventories (Kapali)		254,355,006.36	150,621,601.14
Inventories (Pride)		193,000.00	193,000.00
Ultima		9,237,046.57	-
Deoghar Site		514,770.16	-
Big Bunglow		2,227,214.48	-
Meghna		1,106,237.40	-
		1,209,232,829.18	695,743,138.44

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaurhel
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

SMP
DIRECTOR.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)

Notes forming part of Balance Sheet as on 31st March, 2023

	Current Year	Previous Year
Note '8'		
Loan & Advances		
Water Connection Charges	28,911,871.04	-
Sundry Creditors	15,781,019.75	2,664,687.87
	44,692,890.79	2,664,687.87
Note '9'		
Cash & Cash equivalents		
Cash in hand	1,989,008.20	1,234,006.20
SBI Extention-II	1,041,601.00	-
SBI Extention Payment	1,146,583.72	-
Sudershan Account	3,870,688.32	-
PNB New-0175	13,938.00	-
SBI	1,918,185.74	22,028.95
Bandhan Bank (6790)	7,138,278.94	3,686,822.00
Bandhan Bank (2903)	680,619.50	150,000.00
BOI -1082	212,516.62	8,725.66
OBC (2388)	-	8,169,357.60
	18,011,420.04	13,270,940.41
Note '10'		
Other Current Assets		
Investments		
SBI Mutual Fund	26,200,500.00	4,815,061.88
	26,200,500.00	4,815,061.88
Short Term Loans and Advances		
Advance Tax Payment(A.Y.22-23)	100,000.00	100,000.00
TDS RECEIVED	152,200.00	-
Advance Salary	61,000.00	20,000.00
Maheshwar. Gour	1,000,000.00	1,000,000.00
Kiran Construction and Infrastructure Pvt Ltd.	10,000,000.00	10,000,000.00
Pawan Kumar Trivedi	(10,000.00)	(50,000.00)
TCS & TDS	44,780.00	143,214.13
Narbdeshwar Choubey	1,348,054.00	-
GST Advance Payment	-	(2.00)
	12,696,034.00	11,213,212.13
	38,896,534.00	16,028,274.01
Note '11'		
Other Income		
Int. on IT Refund	16,345.87	-
Misc Income	17.00	1,850.00
Profit on Investment	268,861.33	-
	285,224.20	1,850.00

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

[Signature]
DIRECTOR.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Formerly Known as Aastha Synergy Properties Private Limited)

Notes forming part of Balance Sheet as on 31st March, 2023

	Current Year	Previous Year
Note '12'		
Cost of Material Consumed		
Opening WIP	695,743,138.44	-
Cost of Construction		
Block-Sudershan	146,186,583.26	
Block-Agneya	53,691,314.68	
Block-Rudra	3,069,805.30	
Majestic Club House	2,470,610.98	
Extension I	102,722,754.92	
Extension II	66,064,087.43	
Extension Other Land	-	
Inventories (Aastha One)	6,224,046.22	
Inventories (Atc Mall)	16,241,814.12	
Inventories (Kapali)	116,857,205.22	
Inventories (Pride)	-	
Ultima	9,237,046.57	
Deoghar Site	514,770.16	
Big Bunglow	2,227,214.48	
Meghna	1,106,237.40	
Total Cost of Construction	526,613,490.74	
Other	-	45,175.00
Closing WIP	1,209,232,829.18	
	13,123,800.00	45,175.00
Note'13'		
Financial Cost		
Bank Charges		21,063.85
Interest On GST		4,674.00
		25,737.85
Note'14'		
Other Expenses		
Accounting Charges	-	4,500.00
Administration Charge	-	6,000.00
Audit Fee	75,000.00	82,500.00
Bonus	-	160,000.00
Developer Registration	15,000.00	
Employer Contribution To EPF	-	109,222.00
Fuel Expenses	-	100.00
GST Late Fees	224.00	3,070.00
Legal Expenses	-	20,415.00
Office & General Exp.	1,496.00	7,317.00
Postage & Stamp Expenses	560.00	325.00
Advertisement	26,700.00	
Bank Charge	8,612.19	
Round Off	(2,562.83)	
Subscription & Donation	34,700.00	
Printing & Stationery	2,110.00	17,105.00
Round off	-	64.17
Site Expenses	1,160.00	
Travelling Charges	1,038.00	28,985.00
	164,037.36	439,603.17

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Om Sharma
DIRECTOR.



RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

ATC MAJESTIC
BLOCK:-{II} AGNEYA

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	100,407,730.02	By Closing Working Process	154,099,044.70
"" Advertisement	391,181.00		
"" Consultancy Fees	860,125.60		
"" DG Hire Charges	5,225.00		
"" Electricals & Fittings	38,295.72		
"" Environment Clearance Exp.	150,000.00		
"" Pile Integrity Test	71,449.00		
"" RMC	392,677.00		
"" Shuttring & Civil	43,438,195.65		
"" Transporting Charges	1,400.00		
"" Fire Solution	259,600.00		
"" Labour Payment	41,615.00		
"" Site Expenses	19,490.00		
"" Employee Benefit Expenses	1,513,431.00		
"" Bank Charge	2,175.58		
"" Electricity Charge	315,054.00		
"" Fuel Exp.	40,690.00		
"" GST Late Fee	655.00		
"" GST Reverse Charges	81,378.63		
"" Interest on Bank Loan	2,004,681.00		
"" Interest on GST	3,707.00		
"" Loading & Unloading Charge	27,705.00		
"" Loan Precessing Fees	3,558,000.00		
"" Office Expenses	2,320.00		
"" Printing & Stationary	1,360.00		
"" Rera Filing Fee	15,000.00		
"" Rera Late Fee	1,000.00		
"" Round Off	-		
"" Security Services	452,103.50		
"" Service Charges	2,800.00		
	<u>154,099,044.70</u>	TOTAL ::	<u>154,099,044.70</u>

ATC MAJESTIC
BLOCK:- RUDRA

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
"" Opening Inventory	55,749,498.00	Closing Inventory	58,819,303.30
"" Environment Clearance Exp.	150,000.00		
"" Project Sanction Fee	987,517.50		
"" Labour Cess	1,187,823.00		
"" Employee Benefit Expenses	744,453.00		
"" Bank Charge	11.80		
	<u>58,819,303.30</u>		<u>58,819,303.30</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur
DIRECTOR

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Smt Smt
DIRECTOR.



RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

ATC MAJESTIC
{ III } CLUB HOUSE

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	2,220,317.95	By Closing Working Process	4,690,928.93
"" Door & Window	103,484.05		
"" Hardware & Sanitary	7,434.00		
"" Marble	515,307.06		
"" RMC	136,437.50		
"" Shuttring & Civil	1,585,584.95		
"" Transporting Charges	2,900.00		
"" Water Proofing Work	118,000.00		
"" Site Expenses	1,400.00		
"" Bank Charge	28.32		
"" Round Off	3.39		
""	31.71		
	<u>4,690,928.93</u>	TOTAL ::	<u>4,690,928.93</u>



for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

SM. S. S.
DIRECTOR.

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT:- ONE AASTHA

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	15,100,251.60	By Closing Working Process	21,324,297.82
"" Advertisement	85,000.00		
"" Drawing & Designing	1,150,000.00		
"" Electricals & Fittings	11,622.34		
"" Iron & Steel Door & Windows	1,495,490.70		
"" Project Sanction Fee	637,994.00		
"" Red-Bricks	90,300.00		
"" RMC	104,338.16		
"" Sand	64,500.00		
"" Shuttring & Civil	1,194,797.47		
"" Labour Cess	593,440.00		
"" Labour Payment	515,716.00		
"" Site Expenses	23,745.00		
"" Bank Charge	6.79		
"" Developer Registration	15,000.00		
"" Electricity Charge	16,891.00		
"" Machinery Hire Charges	178,084.00		
"" Printing & Stationary	2,120.60		
"" Round Off	0.16		
Security Services	45,000.00		
	<u>21,324,297.82</u>	TOTAL ::	<u>21,324,297.82</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.
Kamini Kausik
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.
[Signature]
DIRECTOR.



RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT: ATC MALL

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	8,166,916.60	By Closing Working Process	24,408,730.72
"" Consultancy Fees	147,500.00		
"" Drawing & Designing	200,600.00		
"" Project Sanction Fee	2,053,389.50		
"" Shuttring & Civil	13,454,471.00		
"" Employee Benefit Expenses	380,976.00		
"" Bank Charge	187.62		
"" Printing & Stationary	4,690.00		
	<u>24,408,730.72</u>	TOTAL ::	<u>24,408,730.72</u>

PROJECT:- KAPALI

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	150,621,601.14	By Sale	15,220,000.00
"" Land	108,312,500.00	By Closing Working Process	254,355,006.36
"" STOCK HOLDING EXPENSES	4,002,000.00		
"" Cement	134,400.00		
"" Consultancy Fees	150,000.00		
"" Fly Ash Bricks	253,365.00		
"" Hardware & Sanitary	21,034.64		
"" Registry Exp. (Land Purchase)	3,035,290.00		
"" Rod/Bar/Angle/Flats	729,684.54		
"" Sand	99,225.00		
"" Transporting Charges	1,600.00		
"" Labour Payment	6,200.00		
"" Site Expenses	2,040.00		
"" Bank Charge	1,214.22		
"" Developer Registration	75,000.00		
"" Electricity Charge	32,000.00		
"" Fuel Exp.	200.00		
"" Loading & Unloading Charge	1,450.00		
"" Round Off	1.82		
"" Gross Profit	2,096,200.00		
	<u>269,575,006.36</u>	TOTAL ::	<u>269,575,006.36</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

SM-SMB
DIRECTOR.



ATC EXTENSION- I

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	55,720,524.24	By Closing Working Process	161,534,879.16
"" Advertisement	725,500.00		
"" Consultancy Fees	531,000.00		
"" Drawing & Designing	4,275,730.00		
"" Environment Clearance Exp.	200,000.00		
"" Rod/Bar/Angle/Flats	89,892.00		
"" Shuttring & Civil	77,060,999.37		
"" Survey Work	56,000.00		
"" Labour Payment	768,432.00		
"" Site Expenses	924.40		
"" Employee Benefit Expenses	1,640,024.00		
"" Accounting Charges	19,500.00		
"" Bank Charge	8,352.78		
"" Developer Registration	15,000.00		
"" Fuel Exp.	660.00		
"" GST Late Fee	12,500.00		
"" Interest on GST	90,304.00		
"" Interest on Loan	17,050,000.00		
"" Pos Swipe Machine Rent	944.00		
"" Printing & Stationary	3,760.00		
"" Rera Filing Fee	45,000.00		
"" Rera Late Fee	1,000.00		
"" Round Off	288.37		
"" Subscription & Donation	8,000.00		
"" swipe machine charges	944.00		
"" Tev Report Fees (Bank Proposal)	118,000.00		
	<u>158,443,279.16</u>	TOTAL ::	<u>158,443,279.16</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Smt Smt
DIRECTOR.



RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

ATC EXTENSION : II

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	55,256,956.48	By Closing Working Process	121,321,043.91
"" Advertisement	798,950.00		
"" Consultancy Fees	1,174,985.00		
"" Environment Clearance Exp.	300,000.00		
"" Project Consultancy Service	4,034,000.00		
"" Rod/Bar/Angle/Flats	568,187.00		
"" Shuttring & Civil	50,131,723.69		
"" Transporting Charges	6,930.00		
"" Labour Payment	1,722,351.00		
"" Employee Benefit Expenses	2,592,686.00		
"" Bank Charge	4,052.60		
"" Fuel Exp.	1,226.00		
"" GST Late Fee	4,885.00		
"" Interest on Bank Loan	1,855,896.00		
"" Interest on GST	45,995.00		
"" Loan Precessing Fees	2,090,960.00		
"" Office Expenses	2,769.00		
"" Printing & Stationary	8,490.00		
"" Project Report Fees	420,000.00		
"" Rera Filing Fee	5,000.00		
"" Round Off	1.14		
"" Tev Report Fees (Bank Proposal)	295,000.00		
	121,321,043.91	TOTAL ::	121,321,043.91

ATC EXTENSION : III

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	72,595,925.40	By Closing Working Process	72,595,925.40
"" Land			
"" STOCK HOLDING EXPENSES			
"" Registry Exp. (Land Purchase)			
"" Registry Exp. (Development Agriment)			
"" Development Agreement			
	72,595,925.40	TOTAL ::	72,595,925.40

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

[Signature]
DIRECTOR.



MEGHNA

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	1,106,237.40
"" Project Sanction Fee	213,253.64		
"" Labour Cess	891,511.12		
"" Bank Charge	1,472.64		
	<u>1,106,237.40</u>	TOTAL ::	<u>1,106,237.40</u>

ULTIMA

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	9,237,046.57
"" Consultancy Fees	1,630,620.00		
"" Drawing & Designing	1,551,700.00		
"" Electricals & Fittings	84,732.71		
"" Environment Clearance Exp.	300,000.00		
"" Project Sanction Fee	541,852.00		
"" Red-Bricks	78,000.00		
"" RMC	251,176.00		
"" Rod/Bar/Angle/Flats	1,137,971.94		
"" Labour Cess	3,031,642.00		
"" Labour Payment	18,140.00		
"" Rera Registration Fee	195,000.00		
"" Site Expenses	2,427.00		
"" Bank Charge	276.62		
"" Filing Fees (ROC)	5,900.00		
"" Fuel Exp.	5,080.00		
"" Processing Fee	402,528.30		
	<u>9,237,046.57</u>	TOTAL ::	<u>9,237,046.57</u>

H.O

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	-
"" Advertisement	26,700.00		
"" Bank Charge	671.20		
"" Office Expenses	1,496.00		
"" Postage & Stamp Exp.	560.00		
"" Printing & Stationary	2,110.00		
"" Round Off	1,937.39		
"" Subscription & Donation	34,700.00		
"" Travelling Expenses	1,038.00		
	<u>69,212.59</u>	TOTAL ::	<u>69,212.59</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Smt SMP
DIRECTOR.



DEOGHAR SITE

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	514,770.16
"" Shuttring & Civil	514,756.12		
"" Bank Charge	14.16		
"" Round Off	(0.12)		
	<u>514,770.16</u>	TOTAL ::	<u>514,770.16</u>

BIG BUNGLOW

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	-	By Closing Working Process	2,227,214.48
"" Shuttring & Civil	2,227,214.48		
	<u>2,227,214.48</u>	TOTAL ::	<u>2,227,214.48</u>



for:- RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushik
DIRECTOR.

for:- RUKMANI PROPERTY PROJECT (P) LTD.

[Signature]
DIRECTOR.

ATC MAJESTIC
BLOCK:-SUDERSHAN

RUKMANI PROPERTY PROJECT PVT LTD
LOCATION: MOHARDA,
JAMSHEDPUR

PROJECT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2023

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
To Opening Working Process	179,710,417.01	By Closing Working Process	325,897,000.27
"" Advertisement	1,134,611.33		
"" Boring Work	403,600.00		
"" Consultancy Fees	158,011.00		
"" DG Hire Charges	568,500.00		
"" Door & Window	894,715.09		
"" Drawing & Designing	454,400.80		
"" Electricals & Fittings	5,188,314.56		
"" Hardware & Sanitary	518,863.68		
"" Iron & Steel Door & Windows	167,186.16		
"" Marble	1,945,214.40		
"" Other Material	15,900.00		
"" Painting & Finishing Work	24,136.00		
"" Plumbing & Pipeline	1,503,831.00		
"" Project Consultancy Service	4,818,619.00		
"" RMC	5,092,721.08		
"" Rod/Bar/Angle/Flats	3,822,362.62		
"" Sand	55,400.00		
"" Shuttring & Civil	108,233,650.09		
"" Survey Work	38,000.00		
"" Transporting Charges	53,200.00		
"" Labour Payment	2,200,221.59		
"" Site Expenses	90,609.50		
"" Employee Benefit Expenses	2,075,633.00		
"" Bank Charge	22,362.91		
"" Commission & Brokerage	20,000.00		
"" Electricity Charge	337,171.00		
"" Fuel Exp.	14,351.00		
"" GST Late Fee	13,760.00		
"" GST Reverse Charges	43,200.00		
"" Incentive	26,982.00		
"" Interest on Bank Loan	4,738,813.00		
"" Interest on GST	88,050.00		
"" Loading & Unloading Charge	18,525.00		
"" Loan Precessing Fees	587,389.40		
"" Machinery Hire Charges	250,820.00		
"" Office Expenses	10,316.00		
"" Petrol Purchase	117,050.65		
"" Postage & Stamp Exp.	1,187.00		
"" Printing & Stationary	24,172.00		
"" Repair & Maintenance	7,350.00		
"" Rera Filing Fee	40,000.00		
"" Rera Late Fee	1,000.00		
"" Round Off			
"" Security Services	342,000.00		
"" Stock Audit Fee	20,100.40		
"" Telephone & Internet Expenses	1,982.00		
Travelling Expenses	2,300.00		
	<u>325,897,000.27</u>	TOTAL::	<u>325,897,000.27</u>

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushal
DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Smt Smt
DIRECTOR.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Aastha Trade Center Bistupur, Jamshedpur.)
BISTUPUR, JAMSHEDPUR

Depreciation Chart of Fixed Assets as per I. Tax. Act As On 31-03-2023

SL. NO.	PARTICULARS	WDV AS ON 1-Apr-22	ADDITIONS DURING THE YR.		Total	Rate of Dep.	Depreciation for the Year	WDV AS ON 31-Mar-23
			1st Half Yr.	2nd Half Yr.				
1	Cash counting machine	30,499.99			30,499.99	15%	4,575.00	25,924.99
2	DG SET	-		978,000.00	978,000.00	15%	73,350.00	904,650.00
3	Computer & Laptop	292,780.01	36,100.01	25,750.00	354,630.02	40%	136,702.00	217,928.02
4	Furniture	539,850.00		391,760.00	931,610.00	10%	73,573.00	858,037.00
5	Air conditioner	230,600.00			230,600.00	15%	34,590.00	196,010.00
	Total	1,093,730.00	36,100.01	1,395,510.00	2,525,340.01		322,790.00	2,202,550.01



for: RUKMANI PROPERTY PROJECT (P) LTD.
Kamini Kaurhil
 DIRECTOR.

for: RUKMANI PROPERTY PROJECT (P) LTD.
6/1/2023
 DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED
(Aastha Trade Center Bistupur, Jamshedpur)
BISTUPUR, JAMSHEDPUR

Note - 6

Depreciation Chart of Fixed Assets as per Companies Act As On 31-03-2023

Sl. No.	PARTICULARS	GROSS BLOCK		DEPRECIATION BLOCK			NET BLOCK			
		Op. Balance as on 1.04.22	Additions	Sold/Tr.	Cl. Balance as on 31.03.2023	Op. Balance as on 1.04.22	For the Yr. 31.03.2023	Cl. Balance as on 31.03.2023	As on 31.3.2022	As on 31.3.2023
1	Cash counting machine	30,499.99	-	-	30,499.99	-	7,896.45	7,896.45	-	22,603.54
2	DG SET	-	978,000.00	-	978,000.00	-	27,054.70	27,054.70	-	950,945.30
3	Computer & Laptop	256,680.00	61,850.01	-	318,530.01	-	184,324.97	184,324.97	-	134,205.04
4	Furniture	148,090.00	391,760.00	-	539,850.00	-	139,489.28	139,489.28	-	400,360.72
5	Air conditioner	230,600.00	-	-	230,600.00	-	32,076.46	32,076.46	-	198,523.54
	Current Year	665,869.99	1,431,610.01	-	2,097,480.00	-	390,841.86	390,841.86	-	1,706,638.14
	Previous Year	-	-	-	-	-	-	-	-	665,869.99



for:- RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaurhey

DIRECTOR.

for:- RUKMANI PROPERTY PROJECT (P) LTD.

Sanjay

DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

Note No. : 1

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of accounting:-

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

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

2. Use of Estimates

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

3. Revenue Recognition:-

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

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

4. Taxes on Income:-

The effect of Accounting Standard - 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or Profession' of the assessee.

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

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

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

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

for:- RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaushik

DIRECTOR.

for:- RUKMANI PROPERTY PROJECT (P) LTD.



DIRECTOR.

RUKMANI PROPERTY PROJECT PRIVATE LIMITED

2ND Floor, Aastha Trade Centre, Q Road, Bistupur

Jamshedpur -831001

CIN NO U45100JH2011PTC014682

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

General:

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

(B) Notes on Financial Statements

(Fig in Rs.)

1. Payments to Auditors:

Auditors Remuneration	2022-2023	2021-2022
Audit Fees	75,000/-	75,000/-
Total	75,000/-	75,000/-

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

3. Ratios

Ratios	Numerator	Current Reporting Period	Previous reporting period	Previous reporting period	
Current Ratio	Current Assets / Current Liabilities	3.49	10.43	199.04	No transaction carried out during PY
Debt-Equity Ratio	Debt / Equity	3.01	22.09	634.30	No transaction carried out during PY
Debt Service Coverage Ratio	Net Operating Income / Debt Service	0.00	0.00		No transaction carried out during PY
Return on Equity Ratio	Profit after tax less pref. Dividend x 100 / Shareholder's Equity	0.01	-0.02	356.17	No transaction carried out during PY
Inventory Turnover Ratio	Cost of Goods Sold / Average Inventory	0.01		100.00	No transaction carried out during PY
Trade Receivables Turnover Ratio	Net Credit Sales / Average Trade Receivables	1.65	0.00	100.00	No transaction carried out during PY
Trade Payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	0.00	0.00		No transaction carried out during PY

for:-RUKMANI PROPERTY PROJECT (P) LTD.

Kamini Kaur

DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.

S. S. S.
DIRECTOR.



RUKMANI PROPERTY PROJECT PRIVATE LIMITED

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Ratios	Numerator	Current Reporting Period	Previous reporting period	Previous reporting period	
Net Capital Turnover Ratio	Revenue / Average Working Capital	0.07	0.00	100.00	No transaction carried out during PY
Net Profit Ratio	Net Profit / Net Sales	0.11		100.00	No transaction carried out during PY
Return on Capital Employed	EBIT / Capital Employed	0.20	0.00	100.40	No transaction carried out during PY

4. % of imported & indigenous raw material & consumables

Particulars	2023		2022	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

5. Value of Imports

Raw Material Nil Nil
Finished Goods Nil Nil

6. Expenditure in Foreign Currency Nil Nil

7. Earning in Foreign Exchange Nil Nil

8. Previous year figures have been regrouped/rearranged wherever necessary.

In terms of Our Separate Audit Report of Even Date Attached.

For N. KUMAR & CO
Chartered Accountants

For RUKMANI PROPERTY PROJECT PRIVATE LIMITED
For and on behalf of the Board of Directors


(N. K. JAIN)

PARTNER

M No. 073155
R No. 0004110C

Place: - JAMSHEDPUR

Date: - 05-09-2023



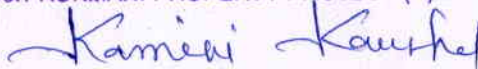
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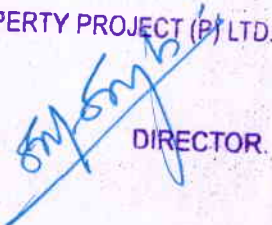
KAMINI KAUSHAL

DIN: 00661222

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.

for:-RUKMANI PROPERTY PROJECT (P) LTD.


DIRECTOR.