

To,

Date : 08/05/2026

The Real Estate Regulatory Authority, Bihar

4th & 6th Floor, Bihar State Building Construction Corporation Limited Complex,
Shastri Nagar, Patna - 800023.

Subject: Audited financial documents of **M/s Asha Construction** (PAN: ACBFA6398Q) for project
“ASHA HOMES”.

Respected Sir/Madam,

In our capacity as the Chartered Accountants of M/s Asha Construction, we hereby certify as under:

1. M/s Asha Construction is a partnership firm constituted vide registered Partnership Deed dated **01.04.2023**, with two partners, Sri Rajesh Kumar Khetan (60%) and Smt. Asha Devi Khetan (40%).
2. Since the firm came into existence on 01.04.2023, **no audited Balance Sheet exists for FY 2022-23** as the firm itself was non-existent during the said financial year.
3. The audited Balance Sheet, Profit & Loss Account and accompanying Schedules of M/s Asha Construction for **FY 2023-24** (as at 31.03.2024), duly signed by us under **UDIN: 26433066PJOAWP8098**, are submitted herewith.
4. The audited Balance Sheet, Profit & Loss Account and accompanying Schedules of M/s Asha Construction for **FY 2024-25** (as at 31.03.2025), duly signed by us under **UDIN: 26433066TTCRDU3169**, are submitted herewith.

This certificate has been issued at the specific request of M/s Asha Construction for submission to the Real Estate Regulatory Authority, Bihar.

For **Shamse Rub & Associates**

Chartered Accountants

FRN- 512200C


[Deepak Kumar]
M. No. – 433066

Partner

Enclosures:

1. Registered Partnership Deed dated 01.04.2023
2. Audited financials of M/s Asha Construction for FY 2023-24
3. Audited financials of M/s Asha Construction for FY 2024-25

For Asha Construction

R.K. Khetan
Partner

For Asha Construction

Asha Devi Khetan
Partner

Serial No. :- 3447



Govt. of Bihar
District Registry Office, Patna
Summary of Endorsement

This document was presented for registration on 04/03/2025 by **Asha Devi Khetan**. A Stamp Duty of Rs. 10000/-, Registration Fee of Rs. 1000/- and other Fees of Rs. 500/- have been paid in it. The document was found admissible. The Names, Photographs, Fingerprints and Signatures of the Executants, and their Identifier, who have admitted execution before me, are affixed on the reverse page.

This document has been registered as Deed No. **190** in Book No. **4** Volume No. **6** on pages from **18** to **34** and has been preserved in total **12** page in database.

Signature with Date
Ravi Rajan

Registering officer, Patna

Date : 04/03/2025

Application No. : 250500264748

Asha Devi Khetan

SCANNED BY

RECONSTITUTION OF PARTNERSHIP DEED

This deed of partnership is made at Patna on **04th** Day of March, 2025.

BETWEEN

(I) **SMT. ASHA DEVI KHETAN**, aged about 52 years, Wife of Sri Rajesh Kumar Khetan, Resident of 4B, Durga Garden, T.N. Banerjee Path, Chhajjubagh, P.O.- G.P.O.- P.S.- Gandhi Maidan, Town and District- Patna, Pin.-800001, in the State of Bihar, Indian Citizen, hereinafter called and referred to as the **FIRST PARTY** (which expression shall, unless excluded by or repugnant to context be deemed to include her heirs, legal representatives, assigns and administrators of the first party).

Aadhar No.-2041 6996 9370

Mobile No.-

For Asha Construction

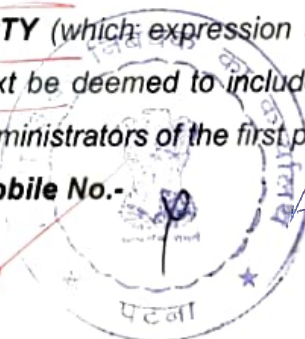
Partner

For Asha Construction

Asha Devi Khetan
Partner

04/03/2025

Asha Devi Khetan



District Registry Office, Patna (2800)

Application No	250500264748	Registration year	2025	Serial No	3447	Deed No		
Details Captured By Office							Details from UIDAI (if Consent Yes)	
Party Details	Photo	Thumb	Index	Middle	Ring	Little	Aadhaar Photo	eKYC Details
Party Type : Partner Name : Asha Devi Khetan Sign & Date : Asha Devi Khetan 4/3/25								Name : Asha Devi Khetan Date & Time : 04/03/2025 01:33 PM Aadhaar : *****9370
Party Type : Co-Partner Name : Rajesh Kumar Khetan Sign & Date : R.K. Khetan 04/03/2025								Name : Rajesh Kumar Khetan Date & Time : 04/03/2025 01:34 PM Aadhaar : *****4353
Party Type : Identifier Name : Pravin Chaudhary Sign & Date : प्रवीण चौधरी 04-03-25								Name : Praveen Chaudhary Date & Time : 04/03/2025 01:35 PM Aadhaar : *****1762
Party Type : Attesting Witness Name : Nishant Kumar Singh Sign & Date :								



बिहार सरकार



Asha Devi Khetan
4/3/25

For Asha Construction

R.K. Khetan
Partner

For Asha Construction

Asha Devi Khetan
Partner

AND

(I) **SRI RAJESH KUMAR KHETAN**, aged about ____ years, Son of Sri Jagdish Prasad Khetan, Resident of 4B, Durga Garden, T.N. Banerjee Path, Chhajjubagh, P.O.- G.P.O.- P.S.- Gandhi Maidan, Town and District- Patna, Pin.-800001, in the State of Bihar, Indian Citizen, hereinafter called and referred to as the **SECOND PARTY** (which expression shall, unless excluded by or repugnant to context be deemed to include his heirs, legal representatives, assigns and administrators of the second party).

Aadhar No.-9688 9692 4353

Mobile No.- 9430694106.

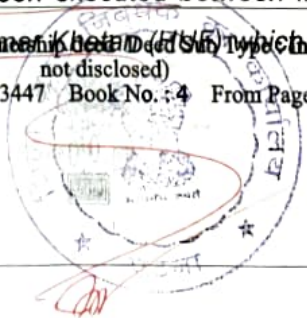
WHEREAS, the expression parties of the First and Second Part unless repugnant to the context shall include their heirs successors and assignees, whereas parties of the First Part and second part joined together for carrying on partnership business in the name and style of M/s Asha Construction having its office at 4B, Durga Garden, T.N. Banerjee Path, Chhajjubagh, P.O.- G.P.O.- P.S.- Gandhi Maidan, Town and District- Patna, Pin.-800001, in the State of Bihar.

That it is important to mention here that first partner and Second Partner and Sri Rajesh Kumar Khetan (HUF) have already executed a partnership deed on 1st day of April, 2023 then the partnership business shall be deemed to have commenced with effect from 01.04.2023.

And whereas after some time the one partner namely Sri Rajesh Kumar Khetan (HUF) of old Partnership Deed which was originally executed on 1st day of April 2023, Sri Rajesh Kumar Khetan (HUF) herein have expressed his desire to retire from the firm after that a retirement deed of partnership has been executed between first partner, second

Application No. 2019/2024-25, Sri Rajesh Kumar Khetan (HUF) which has been executed For Asha Construction

on 7th day of July, 2024. Book No. : 3447 Book No. : 4 From Page : 18 To Page : 31



Partner
For Asha Construction
Asha Devi Khetan
Sd/-
Registering Officer, Patna (2800)

Asha Devi Khetan
4/3/25

04/03/2025

R-10-Khetan

AND WHEREAS, the parties hereto deemed it expedient to reduce into writing all the terms and conditions under which the partnership business shall be carried on:

NOW THIS INDENTURE WITNESSETH THE PARTIES HERETO MUTUALLY CONSENT AGREE AS FOLLOWS:

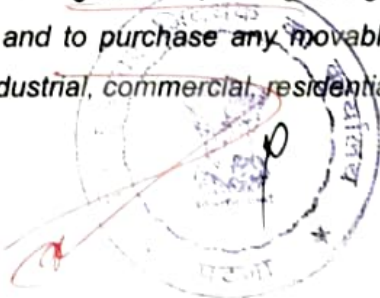
1. That the partnership business shall be commenced w.e.f. 01.04.2023. That the partnership shall be carried on under the name and style of **M/s ASHA CONSTRUCTION** having its office at 4B, Durga Garden, T.N. Banerjee Path, Chhajjubagh, P.O.- G.P.O.- P.S.- Gandhi Maidan, Town and District- Patna, Pin.-800001, in the State of Bihar or in future any other name or names or at any other place or places as mutually decided by the parties hereto time to time. That the office of the partnership shall be situated at 4B, Durga Garden, T.N. Banerjee Path, Chhajjubagh, P.O.-G.P.O.- P.S.- Gandhi Maidan, Town and District- Patna, Pin.-800001, in the State of Bihar or at such other place or places as the parties hereof shall, from time to time mutually decide and agree upon. It shall be lawful for the partners to open branches at various places in anywhere in India and abroad.

That the nature of partnership business shall be to purchase/sale any land, plot(s) of land or immovable property or construct buildings apartments or any right or interest therein either singly or jointly or in Partnership or in joint venture with any person(s) or Body corporate or partnership Firm and to develop and construe thereon residential, commercial complex or complex(es) either singly or jointly or in partnership as aforesaid comprising offices for sale or self-use or for earning rental income thereon by letting out individual units comprised in such building(s) and to provide consultancy service especially to government regarding feasibility or construction project and to purchase any movable or immovable property including industrial, commercial, residential, or farm lands,

Asha Devi Khetan
4/3/25

04/03/2025

For Asha Construction
R.K. Khetan
Partner
For Asha Construction
Devi Khetan
Partner



plots, buildings, houses, apartments, flats or areas within or outside the limits of Municipal Corporation or other local bodies, anywhere within the Domain of India to divide the same into suitable plots and to rent or sell the plots for building constructing residential houses, bungalows, business premises and colonies and rent or sell the same and realize cost in lump sum or easy instalment or by hire purchase system and otherwise and to act as management consultant and render services to the company, government, central or state or any municipal or other body corporate or association or individual with capital, credit, means or resources for the execution of any works undertaking, projects or enterprises.

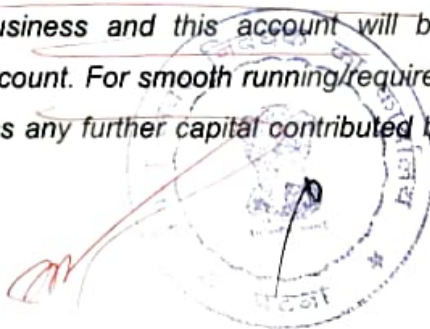
2. That the nature of partnership business shall be of running. The nature and scope of partnership business may be widened or changed or varied as per mutual agreement between the parties hereto from time to time.
3. That the branch of the said business may be opened at any place or places in the same name and style as may mutually be decided between the parties hereto from time to time.
4. That the partnership shall be partnership-at-will. Covered with registered agreement.
5. That profit or losses of the business shall be divided or borne by the partners in the following proportion:

a) Party of the First Part	:-	50%
b) Party of the Second Part	:-	50%
6. That each party has decided to contribute Capital as per requirements of business and this account will be known as Partners Capital Account. For smooth running/requirements of the partnership business any further capital contributed by the parties

Asha Devi Khetan
4/8/25

R.K. Khetan 04/03/2025

R.K. Khetan
For Asha Construction
Partner
Asha Devi Khetan
Partner



will be credited to the Partners Capital Account in the books of the firm and in this account share of profit, interest as per Clause-9, remuneration as per Clause-10 and other receipts will be credited and losses and other expenses will be debited.

7. That the usual books of account shall be maintained as is maintained in the like business. Each party shall have at all material times be entitled to have free access thereto and to read inspect and take copy of the same.
8. That the accounts of the partnership business shall be closed on 31st March of every year or any other day as the parties hereto mutually decides from time to time. When profit & loss account and Balance Sheet shall be drawn up and profits or losses so determined shall be divided / borne by the parties as set-forth in Para-5 above.
9. That simple interest @ 12% p.a. or which may vary within the maximum rate of interest or as may be prescribed u/s 40(b) of the Income Tax Act, 1961 from time to time shall be paid or credited to the account of the parties either at the end of the accounting year or at any other day on the amount standing to their credit in current Capital Account in the books of the firm as per balancing system. Interest paid or credited will be treated as business expense and will be deducted from the income of the firm. The interest provided above may be varied, waived or deferred as per mutual agreement between parties hereto from time to.
10. That all the parties hereto will be known as working partner and actively look after and manage the business affairs of the partnership. They will perform such duty as mutually decided by them from time to time for which they shall be remunerated as per Table given below and remuneration will be quantified accordingly.

Asha Devi Khetan
4/3/25

04/03/2025

R.K. Chatur

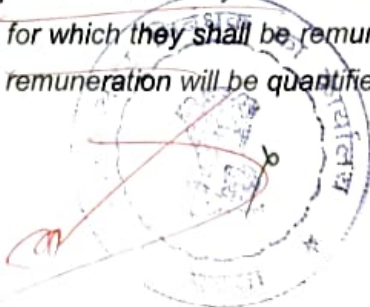
R.K. Chatur

For Asha Construction

Partner

For Asha Construction

Asha Devi Khetan
Partner



The remuneration may be paid or credited either per month or adjusted against their withdrawals at the end of the accounting year or as decided by the parties hereto from time to time. Such remuneration may be varied, waived or deferred as per mutual decision of the all the parties hereto from time to time. The remuneration so paid or credited above will be treated as business expenditure.

	Party of the First Part	Party of the Second Part
a. Out of 90% of First Rs. 3,00,000/- of Book Profit or Rs. 1,50,000/- whichever is higher	$\frac{1}{2}$	$\frac{1}{2}$
b. Out of 60% of Balance Book Profit	$\frac{1}{2}$	$\frac{1}{2}$

11. In case of book loss or inadequate book profit the working partners shall be entitled to get remuneration @ 10,000/- each per annum.
12. The remuneration may be paid or credited to the Partner's Capital Account either at the end of the accounting year or month to month or may be adjusted against their withdrawals for the year. The remuneration so quantified / fixed above may be waived, varied, deferred or resumed as per mutual decision of all the parties hereto from time to time. The remuneration so paid or credited shall be treated as business expenses.
13. That any partner may draw amount from the firm out of business income and from their Capital Account.
14. That bank account(s) in the name of partnership firm shall be opened in any of the banks and shall be operated either severally or jointly by the partners as mutually decided by them from time to time.
15. That any partner may retire after giving three months' notice of the intention to do so to the other partner.

Asha Devi Khetan
4/3/23

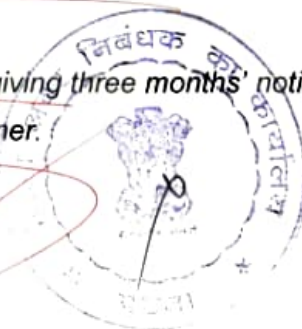
03/04/2023

For Asha Construction

Partner

For Asha Construction

Asha Devi Khetan
Partner



16. That the partnership business shall not in any way be liable or responsible for any personal dealing of any of the partner.
17. That in the case of death of any of the partners, partnership shall not be dissolved but shall be carried on by the legal heir or representative of the deceased partner or as decided after written consent by such legal heir or representative of the deceased partner.
18. That no party will during the continuance of the partnership, except with the prior consent in writing of other partner, do either of the followings: -
 - a. Apply the partnership fund in speculative transactions:
 - b. Acknowledge a debt so as to extend the period of limitation against the firm.
 - c. Compromise or refer to arbitrator, any suit or proceedings between the partnership firm and the third party.
 - d. Assign or mortgage her share in the partnership.
19. That all the parties hereby jointly authorized to take / obtain / raise loan either from bank or any financial institution and shall jointly be responsible for payment of the same.
20. That in the case of dispute or differences between the parties in the interpretation of any of the terms of this Deed or any matter concerning the partnership affairs, the same shall be referred to sole arbitrator, if the parties so agree or to arbitrators, one to be nominated by each of the partners and third to be nominated by the said arbitrators and decision of the majority shall be final and binding on all the parties.
21. That for the matters not provided for above the provisions of the Indian Partnership Act, 1932 as amended from time to time shall apply.

Asha Devi Khetan
4/3/25

04/02/2025

C. I. Chetan

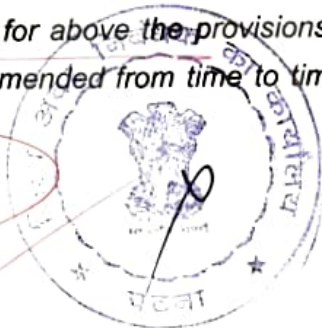
For Asha Construction

R. I. Chetan

Partner

For Asha Construction

Asha Devi Khetan
Partner



IN WITNESS WHEREOF THE PARTIES OF THESE PRESENTS
HAVE HEREUNTO SET AND SUBSCRIBED THEIR HANDS, the day,
month and the year first mentioned.

WITNESSES:-

1.

प्रवीण चौधरी
रामौरा प्रसाद चौधरी
लाल बाजार नेत्रिया
पं० चम्पारण

SIGNATURE OF PARTNERS

(I) Asha Devi Khetan
4/3/25

2. Lalchand Kumar Singh
do. Prem Kumar Singh
do. Lalani Kumar

Patna
Patna
04/03/2025

(III) R.C. Khetan 04/03/2025



For Asha Construction

R.C. Khetan
Partner

For Asha Construction

Asha Devi Khetan
Partner

Uday Natayan Singh
Advocate
C.B.A., PATNA

Endorsement of Certificate of Admissibility

able under Rule 5 : duly stamped (or exempted from or does not require stamp duty) under the Indian Stamp Act, 1899, Schedule I or I-A, No. '46(a)'. Also admissible under section 26(a) or the B.T. Act.

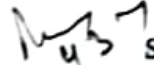
Stamp duty paid under Indian Stamp Act **Rs. 10000**
Addl. Stamp duty paid under Municipal Act. **Rs. 0**

Amt. Paid By N.J. Stamp Paper **Rs. 0**
Amt. Paid Through Bank Challan **Rs. 11000**

Registration Fee						LLR+Proc Fee	Service Charge
A1	0 C	0 H1b	0 K1a	0 Lii	0	LLR Rs. 0	Rs.500
A8	0 D	0 H2	0 K1b	0 Lihi	0	Proc.Fee Rs. 0	
A9	0 DD	1000 I	0 K1c	0 Mb	0	Total Rs. 0	
A10	0 E	0 J1	0 K2	0 Na	0		
B	0 H1a	0 J2	0 Li	0			
Total 1000							

Total amount paid (Reg. Fee+LLR, Proc+Service Charge) in Rs - 1500

Date : 04/03/2025

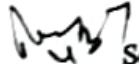

Sd/-
Ravi Ranjan
Registering Officer
Patna (2800)

Endorsement under section 52

Presented for registration at Registration Office, Patna (2800) on Tuesday, 4th March 2025 by Asha Devi Khetan W/O Rajesh Kumar Khetan by profession Others, Status - Partner.

Asha Devi Khetan
413125
Signature/L.T.I of Presentant

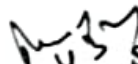
Date : 04/03/2025


Sd/-
Ravi Ranjan
Registering Officer
Patna (2800)

Endorsement under section 58

Execution is admitted by Asha Devi Khetan and Identified by the person (1. Name Pravin Chaudhary, Age 47, Sex Male, S/O Ramautar Chaudhary, BETTIHA WEST CHAMPARAN) whose Names, Photographs Fingerprints and Signature are affixed as such on back page/pages of the instrument.

Date : 04/03/2025


Sd/-
Ravi Ranjan
Registering Officer
Patna (2800)

Endorsement of Certificate of Registration under section 60

Registered at Registration Office Patna (2800) in Book 4 Volume No. 6 on pages on 18 - 31 for the year 2025 and stored in database of year 2025. The summary of document No 190/2025 is printed on the front page of the document.

Date : 04/03/2025


Sd/-
Ravi Ranjan
Registering Officer
Patna (2800)

Application No : 250500264748

Book No : 4

Year : 2025

S.No.3447

Deed No. 190

For Asha Construction
Asha Devi Khetan
Partner