Acknowledgement Number:256731011140923 Date of filing : 14-Sep-2023

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2023-24

PAN	AATFP9263B		
Name	PATWARI PROJECTS		
Address	04, Om Complex , S.P Verma Road , Patna , 05-Bihar, 91-INDIA, 800001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	256731011140923

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	46,03,810
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	46,03,810
	Net tax payable	5	14,36,389
	Interest and Fee Payable	6	1,25,199
	Total tax, Interest and Fee payable	7	15,61,588
	Taxes Paid	8	15,61,597
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 10
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and Interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SANGEETA PATWARI in the capacity of Partner having PAN AAXPP9615P from IP address 49.37.26.141 on 14-Sep-2023 16:56:59 DSC Sl.No & Issuer 3525519 & 84989094978653CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated Barcode/QR Code

AATFP926380525673101114092 3be3e00cb3f6a087f57046b5041f9b904b8381ad0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/s PATWARI PROJECTS

Address : 04, Om Complex, S.P Verma Road
Patna- 800001

PAN	:	AATFP9263B
Assessment Year	:	2023-2024
Accounting Year	:	2022-2023
DOI	:	20/03/2017
Ward	:	ITO Ward 1(1) Patna
Status	:	Partnership Firm

COMPUTATION OF TOTAL INCOME

Particulars			Amount *(in Rs.)*
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION			
Net Profit as per Profit & Loss Account			46,03,808.48
Add : Items to be taken separately			
Interest Paid to Partners		11,59,556.62	
Remuneration Paid to Partners		9,60,000.00	21,19,556.62
Less : Items deductable u/s 40(b) of Income Tax Act, 1961			
Interest Paid to Partners		11,59,556.62	
Remuneration Paid to Partners		9,60,000.00	21,19,556.62
GROSS TOTAL INCOME (A)			46,03,808.48
Less : Deduction u/c VI A			N I L
TOTAL INCOME			46,03,808.48
R/ofTu/s 288 A			46,03,808.00
TAX ON TOTAL INCOME			13,81,142.00
Add : Education cess @ 4%			55,246.00
NET TAX PAYABLE			14,36,388.00
Less : Advance Txa		2,30,000.00	
Less : TCS./ TDS		87,007.00	3,17,007.00
NET TAX REFUNDABLE			11,19,381.00
234 B		67,163.00	
234 C		58,041.00	1,25,204.00
TOTAL TYAX P[AYABLE			12,44,590.00
Less : Paid u/s 140A			12,44,590.00
BALANCE			-

M/S PATWARI POJECTS

4, Om Complex, S.P. Verma
Road, Patna-800001

AUDIT REPORT

Assessment Year : 2023-2024
Accounting Year : 2022-2023

A.K. SALAMPURIA & ASSOCIATES
Chartered Accountants
1st Floor , Above Mica Sales
Near Chanakya Cinema,
Exhibition Road , Patna – 800001
Ph. – 9934123121
E-mail – aksalampuria@gmail,com

A. K. Salampuria & Associates
CHARTERED ACCOUNTANTS

A K Salampuria & Associates
Chartered Accountants
1st Floor, Above Mica Sales,
Near Chanakya Cinema,
Exhibition Road, Patna - 800 001
Mob: 9934123121
E-mail: aksalampuria@gmail.com

FORM No. 3CB

[See rule 6G (1)(b)]

Audit report under section 44 AB of the Income Tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the Balance Sheet as at **31st March, 2023** and the Profit & Loss Account for the year ended on that date, attached herewith, of **M/S PATWARI POJECTS**, at 04, Om Complex, S.P Verma Road, Patna – 800 001, **PAN : AATFP9263B**.

1. We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of account maintained at the head office at 04, Om Complex, S.P Verma Road, Patna – 800 001.

2. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

   (b) Subject to above:-

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

      (i) In the case of the **Balance Sheet**, of the statement of the affairs of the assessee as at **31st March, 2023**, and

      (ii) In the case of the **Profit & Loss Account**, of the **profit** of the assessee for the year ended on that date.

3. **Report on the Audit of the Standalone Financial Statements**

Qualified Opinion

We have audited the accompanying financial statements of **M/s PATWARI PROJECTS** (**"the partnership firm"**), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" Section,
(a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or
(b)The financial statements have been prepared in all material respects in accordance with the compliance framework.

A. K. Salampuria & Associates PATNA Chartered Accountants

Basis for Qualified Opinion

We conducted our audit in accordance with the standards on auditing as specified. 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 firm 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 Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

- The matter that gave rise to the modification of the auditor's report is that for the reporting of the information as required under clause 44 of the Form 3CD, the assesse failed to provide the relevant records and information as per the requirement of the said clause.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct except for the clause 44.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N. 004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 23424348BGWTFH1639

Place : Patna
Date : 09/09/2023

A.K. Salampuria & Associates • Chartered Accountants • PATNA

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna 800001
Mob.: 9934123121
E-mail: aksalampuria@gmail.com

FORM NO. 3CD
[See Rule 6 G(2)]
STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART – A

1.	**Name Of The Assessee**	:	PATWARI PROJECTS
2.	**Address**	:	04, OM COMPLEX, S.P VERMA ROAD Patna - 800 001
3.	**Permanent Account Number**	:	AATFP9263B
4.	**Whether The Assessee Is Liable To Pay, Indiret 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**	:	GSTIN : 10AATFP9263B1Z8
5.	**Status**	:	Partnership Firm
6.	**Previous Year**	:	2022-2023
7.	**Assessment Year**	:	2023-2024
8.	**Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted**	:	Clause(a)
8. (a)	**Whether The Assessee Has Opted For Taxation Under 115BA/115BAA/115BAB/ 115BAC/115BAD.If Yes, The Ssection Under Which Option Has Been Excercised**	:	NA

PART – B

9. (a)	If firm or Association of Persons, Indicate names of partners/members and their profit sharing ratio	:	Mr . Ghanshyam Patwari - 50% Mrs . Sangeeta Patwari - 50%

A.K. Salampuria & Associates • PATNA • Chartered Accountants

(b) If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change. :

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) : **Building & Construction work**

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

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Books of account are not prescribed u/s 44 AA of Income Tax Act, 1961.

(b) 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 atone location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.} : Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.
(Books of accounts are maintained on computerized basis)

Address :- 04, OM COMPLEX, S.P VERMA ROAD, PATNA - 800 001

© List of books of account and nature of relevant documents examined. : As mentioned in Point 11 (b) above.

12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section {44AD,44AE,44AF,44B,44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}. : No

13. (a) Method of accounting employed in the previous year. : Mercantile System

(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No Change

© If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NOT APPLICABLE			

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2). : No Deviation

{e} **If answer to (d) above is in affirmative , give details of such adjustments :**

A.K. Sala & Associates • Chartered Accountants • PATNA

ICDS	Increase in Profit(Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS-I Accounting Policies	NIL	NIL	NIL
ICDS-II valuation of Inventories			
ICDS-III Construction Contracts			
ICDS-IV Revenue Recognition			
ICDS-V Tangible Fixed Assets			
ICDS-VI Changes in Foreign Exchange Rates			
ICDS-VII Government Grants			
ICDS-VIII Securities			
ICDS-IX Borrowing Costs			
ICDS-X Provisions, Contingent Liabilities & Contingent Assets			

(f) **Disclosure as per ICDS**

ICDS	DISCLOSURE
ICDS-I Accounting Policies	1. The financial statements are prepared in accordance with applicable accounting standards and are on historical cost convention on accrual basis 2. All revenues, cost, assets and liabilities having material bearing on the financial statements are recognized on accrual basis except in case of significant uncertainities
ICDS-II valuation of Inventories	1. Inventories are valued at cost or NRV whichever is lower 2. Carrying Cost of Stock as on Balance Sheet Date; WIP - Rs.4,44,45,542.00
ICDS-III Construction Contracts	Not Applicable
ICDS-IV Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainities. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. 2. 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 GST
ICDS-V Tangible Fixed Assets	1. The assessee follows the written down value method for depreciation and the rates of depreciation charged on all fixed assets are those specified in the Income Tax Act, 1961. 2. Details as per Balance Sheet or Annexure to Balance Sheet.
ICDS-VII Government Grants	NIL
ICDS-IX Borrowing Costs	No interest has been capitalised during the year. During the year, interest of Rs.19,58,773.62 has been debited in the profit and loss account
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	NIL

14. (a) Method of valuation of closing stock employed in the previous year. : WIP-At construction cost inclusive of margin

A.K. Salampuria & Associates Chartered Accountants PATNA

Finished Goods- At cost or NRV whichever is lower.

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NIL			

15. **Give the following particulars of the capital asset converted into stock in trade** : Not Applicable

{a} Description of Capital Assets;
{b} Date of acquisition
{c} Cost of acquisition
{d} Amount at which the asset is converted into stock in trade;

16. **Amounts not credited to the Profit and Loss Account, being**

{a} the items falling within the scope of section 28; : Nil
{b} the proforma credits, drawbacks, refunds of duty of customor 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
{c} escalation claims accepted during the previous years; : Nil
{d} any other item of income; : Nil
{e} capital receipt, if any. : Nil

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:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provision of second proviso to sub-section 1 of section 43CA of forth proviso to clause (x) of sub-section (2) of section 56 applicable?
NIL			

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 Attached**

{a} Description of the Block of assets / class of assets.
{b} Rate of depreciation.
{c} Opening WDV/ Actual
{d} Adjustment made to the written down value under section 115BAC/115BAD (for A.Y.2[illegible] only)
{e} Adjustment made to the WDV of intangible asset due to excluding value of goodwill of business or profession
{f} Adjusted WDV (a)

A.K. Salamuria & Associates PATNA Chartered Accountants

{g} Additions/deductions during the year with dates; in the case of any addition of an asset,date put to use; including adjustments on account of -

(i) Central Value Added Tax credits 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

{h} Depreciation Allowable

{i} Written Down Value at the end of the year

19. Amounts admissible under sections:-

S.No.	Section		Amount debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
{i}	32AC	:	NIL	NIL
{ii}	32AD	:		
{iii}	33AB	:		
{iv}	33ABA	:		
{v}	35(1)(i)	:		
{vi}	35(1)(ii)	:		
{vii}	35(1)(iia)	:		
{viii}	35(1)(iii)	:		
{ix}	35(1)(iv)	:		
{x}	35(2AA)	:		
{xi}	35(2AB)	:		
{xii}	35ABB	:		
{xiii}	35AC	:		
{xiv}	35AD	:		
{xv}	35CCA	:		
{xvi}	35CCB	:		
{xvii}	35CCC	:		
{xviii}	35CCD	:		
{xix}	35D	:		
{xx}	35DD	:		
{xxi}	35DDA	:		
{xxii}	35E	:		

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

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

A.K. Salamgutia & Associates Chartered Accountants PATNA

S.No.	Nature of Fund	Sum received from Employees	Due Date for Payment	The actual amount paid	The actual date of the payment to the concerned autorities
NIL					

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.**

Nature	S.No.	Particulars	Amount (in Rs.)
Capital Expenditure			
Personal Expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure Incured at clubs being entrance fees and subscriptions			
Expenditure Incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violatation of any law for the time being in force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure incurred for any purpose which is an offence or which is prohibited by law			

(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:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee	Amount of Tax Deducted
(i)	(ii)	(iii)	(iv)	(v)
NIL				

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

(A) Details of Payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payer	Amount of Tax Deducted	Amount out of (v) deposited, if any

A.K. Salampuria & Associates • Chartered Accountants • PATNA

(i)	(ii)	(iii)	(iv)	(v)	(vi)
NIL					

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

(A) Details of Payment on which levy is not deducted: :

(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 :

(iv) under sub-clause (ic) [Wherever applicable] : Not Applicable

(v) under sub-clause (iia) : Not Applicable

(vi) under sub-clause (iib) : Not Applicable

(vii) under sub-clause (iii) : Not Applicable

(viii) under sub-clause (iv) : Not Applicable

(ix) under sub-clause (v) : Not Applicable

(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:- : **Not Applicable**

(d) Disallowance/deemed income under section 40A(3)

(A) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditurecovered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details.**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)
We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

(B) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the payment referred to in under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business orprofession under section 40A(3A):-**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)

A. K. Salampuria & Associates • Chartered Accountants • PATNA

We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check

(e) provision for payment of gratuity not allowable under sec.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
(h) amount of deduction inadmissible in terms of sec.14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	:	Nil
(i) amount inadmissible under the proviso to sec. 36(1)(iii)	:	Nil
22. Amount of interest inadmissible under section 23 of the MSME Development Act, 2006	:	Nil
23. Particulars of payments made to persons specified under Section 40A(2)(b).	:	**As Per Annexure - B Attached**
24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC	:	
25. Any amount of Profit chargeable to tax under Section 41 & computation thereof.	:	Nil
26. 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	:	Nil
(a) Paid during the previous year;	:	Nil
(b) not paid during the previous year:	:	Nil
(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);	:	Nil
(b) not paid on or before the aforesaid date.	:	Nil

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

A.K. Selampuria & Associates • Chartered Accountants • PATNA

27. (a)	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	Nil
	(b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.:		Nil
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia). If yes, please furnish the details for the same.	:	Nil
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes,please furnish the details of the same.	:	Nil
29 A.	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
29 B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
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. [Sec 69D]	:	Nil
30 A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	:	No
	(b) If yes, please furnish the following details:		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?		
	(ii) Amount (in Rs.) of primary adjustment:		

A.K. Salampuria & Associates Chartered Accountants PATNA

(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE?(Yes/No) :

(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No) :

(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time :

30 (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crorerupees as referred to in sub-section (1) of section 94B? (Yes/No.) : No

B

(b) If yes, please furnish the following details:

(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred :

(ii) EBITDA during the previous year (in Rs.) :

(iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :

(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

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 :- : **As per Annexure- C Attached**

(i) name, address and permanent account number {if available with the assessee}of the lender or depositor; :

(ii) amount of loan or deposit taken or accepted; :

(iii) whether the loan or deposit was squared up during the previous year :

(iv) maximum amount outstanding in the account at any time during the previous year; :

(v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account :

(vi) In ease the loan or deposit was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft

A.K. Sahay & Associates • Chartered Accountants • PATNA

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

(i)	name, address and permanent account number {if available with the assessee}of the lender or depositor;	:
(ii)	amount of specified sum taken or accepted;	:
(iii)	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	:
(iv)	In case the specified sum was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft	:

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

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of ECS through a bank account :— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Nature of transaction	:
(iii)	Amount of receipt (in Rs.)	:
(iv)	Date of receipt	:

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

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Amount of receipt (in Rs.)	:

(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggreate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year:— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Nature of transaction	
(iii)	Amount of receipt (in Rs.)	

A.K. Salampuria & Associates • Chartered Accountants • PATNA

(iv) Date of receipt :

(bd) 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 of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;— : NIL

(i) Name, address and PAN (if available with the assessee) of the payer :
(ii) Amount of receipt (in Rs.) :

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

(c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269TT made during the previous year :- : **As per Annexure- D Attached**

(i) name, address and permanent account number (if available with the assessee) of the payee; :
(ii) amount of the repayment; :
(iv) maximum amount outstanding in the account at any time during the previous year; :
(v) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account :
(vi) In case the repayment was made by chequeor bank draft ; whether the same was repaid by an account payee cheque or an account payee bank draft :

(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

(i) name, address and permanent account number (if available with the assessee) of the payer; :
(ii) 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

(i) name, address and permanent account number (if available with the assessee) of the payer: :

A.K. Salampuria & Associates • Chartered Accountants • PATNA

(ii) Repayment of Loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :

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

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

S.No.	A.Y.	Nature of Allowance/Allowance (Rs.)	Amount as returned (Rs.)	All Losses/allowances not allowed u/s 115BAA/BAC/BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation u/s 115BAC/BAD (to be filed in A.Y.21-22 only)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
NIL							

(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 can not be allowed to be carried forward in terms of sec. 79. : NIL

(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. : NIL

(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. : NIL

(e) In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in e xplanation to section 73, if yes, please furnish the details : NIL

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

Amont Debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions,if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.

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

A.K. Salampuria & Associates Chartered Accountants PATNA

TAN	Section	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. 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 Governe mnt out of (6) and (8).
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
	192	Salary	46,77,000.00	12,00,000.00	12,00,000.00	3,60,000.00			
	194J	Fees/Royalty	6,90,035.00	6,65,735.00	6,65,735.00	66,574.00			
PTNP034	194A	Interest	7,99,217.00	7,99,217.00	7,99,217.00	79,920.00			
69E	194C	ontractor/Sub-contract	71,43,091.00	70,62,891.00	70,62,891.00	73,767.00			

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-

TAN	Type of Form	Due Date of Furnshing	Date of Furnishing, If furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of of details/transactions which are not reported.
PTNP03469E	26Q	31/07/2021	28/07/2021	Yes
PTNP03469E	24Q	31/10/2022	28/10/2022	Yes
PTNP03469E	24Q	31/01/2023	30/01/2023	Yes
PTNP03469E	24Q	31/05/2023	29/05/2023	Yes
PTNP03469E	26Q	30/11/2022	28/10/2022	Yes
PTNP03469E	26Q	31/01/2023	30/01/2023	Yes
PTNP03469E	26Q	31/05/2023	29/05/2023	Yes

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

TAN	Amount of interest payable	Amount paid out of column(ii)	Date of Payment
(i)	(ii)	(iii)	(iv)



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

(i) Opening stock
(ii) Purchases during the previous year;
(iii) Sales during the previous year;
(iv) Closing stock;
(v) shortage/excess, if any.

(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 :

{i} Opening Stock;
{ii} purchases during the previous years
{iii} consumption during the previous years;
{iv} sales during the previous year
{v} closing stock
{vi} yield of finished products
{vii} * percentage of yield;
{viii} shortage / excess, if any.

{B} Finished products / By-products :

{i} Opening Stock;
{ii} purchases during the previous years;
{iii} quantity manufactured during the previous year;
{iv} sales during the previous year;
{v} closing stock;
{vi} shortage / excess, if any.

*Information may be given to the extent available.

36 (a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 27 (Yes/No.) : A

(b) If yes, please furnish the following details:—

(i) Amount received (in Rs.)
(ii) Date of receipt

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.

38 Whether any audit was conducted under the Central Excise Act,1944. If yes, give the details if

A.K. Salaiwpuria & Associates Chartered Accountants PATNA

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

39 Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If Yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. :

40. Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year : As per Annexure E

S.No.	Particulars	Previous year	Preceeding Previous Year
	Total Turnover		
	Gross Profit/Turnover		
	Net Profit/Turnover		
	Stock in Trade/Turnover		
	Material Consumed/Finished Goods Produced		

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

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) :

(b) If yes, please furnish :

Reporting Entity Identification Number	Type of form	Due Date for Furnishing	Whether the form contains information about all

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? (Yes/No) :

(b) If yes, Please furnish the following details :

(i) Whether report has been furnished by the assessee or its
(ii) parent entity or an alternate reporting entity
(iii) Name of parent entity
(iv) Name of alternate reporting entity (if applicable)
(v) Date of furnishing of report

(c) If Not due, please enter expected date of furnishing the report :

A.K. Salampuria & Associates Chartered Accountants PATNA

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)

Total Amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to Goods or services exempt under GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	

ADDRESS: 1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna - 800 001

PLACE: Patna
DATE : 09.09.2023

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348

UDIN: 23424348BGWTFH1639

A. K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

COMPUTATION OF DEPRECIATION AS PER INCOME TAX ACT, 1961

Annexure : A

Assessment Year : 2023-2024
Accounting Year : 2022-2023
Form No. : 3 CD
Clause No. : 18

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2021	Addition during the year		Sale/ Transfer	Total 31.03.2021	Depreciation on during the year	W.D.V. as on 31.03.2022	
			Upto 30.09.2021	After 30.09.2021					
	PLANT & MACHINERY								
1.	CCTV	40,706.00	-	-	-	40,706.00	6,106.00	34,600.00	15%
2	Concrete Mixer	44,664.00	-	-	-	44,664.00	6,700.00	37,964.00	15%
3	Water Tank	2,944.69	-	-	-	2,944.69	442.00	2,502.69	15%
4	Generator	-	60,000.00	-	-	60,000.00	9,000.00	51,000.00	15%
5	Mobile	6,065.97	-	-	-	6,065.97	910.00	5,155.97	15%
	Total :	94,380.66	60,000.00	-	-	1,54,380.66	23,158.00	1,31,222.66	

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ANNEXURE	B
Ass. Yr.	2023-2024
Acc. Yr.	2022-2023
Form No.	3 CD
Clause No.	21

Inadmissible expenses u/s 40(b)/40(ba)

(In Rs.)

Name of Related Party	Relation	Nature of Payment	PAN No.	Payment Made Amount (Rs.)
Ghanshyam Patwari	Partner	Remuneration	AGDPP5930B	4,80,000.00
Sangeeta Patwari	Partner	Remuneration	AAXPP9615P	4,80,000.00
Ghanshyam Patwari	Partner	Interest	AGDPP5930B	7,11,255.00
Sangeeta Patwari	Partner	Interest	AAXPP9615P	4,48,302.00
Vedant Patwari	Son of Partner	Interest on Unsecured Loan	BZWPP3589H	2,35,434.00
Vedant Patwari	Son of Partner	Salary	BZWPP3589H	12,00,000.00

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	: C
Assesment Year	: 2023-2024
Accounting Year	: 2022-2023
Form No	: 3 CD
Clause No	: 31(a)

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269 SS taken or accepted by the assessee during the previous year

Name, address & PAN No. of the payee	Amount of loan or deposit taken or accepted during the year	Whether loan/ deposit account was squared up during the year	Maximum amount outstanding at any time during the 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
1. **Vedant Patwari** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- BZWPP3589H**	2,00,000.00	No	23,46,316.00	Net Banking	Account Payee Cheque
2. **Siddharth Patwari HUF** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- ABHHS3772G**	9,53,000.00	No	17,19,688.00	Net Banking	Account Payee Cheque
3. **Harshita Heman Motiyani** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- CGDPM1948J**	5,80,000.00	No	18,74,187.00	Net Banking	NA
4. Ghanshyam Patwari HUF	11,85,000.00	No	25,93,835.00	Net Banking	Account Payee Cheque

A.K. Salampuria & Associates Chartered Accountants PATNA

401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- AAGHG3418Q**					
5. **Radhika Khemka** Singeshwar Apartment, Boring canal road Patna - 800 001 **PAN:- DVYPK4195L**	25,00,000.00	No	25,00,000.00	Net Banking	Account Payee Cheque

A.K. Salampuria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ANNEXURE	:	D
Ass. Yr.	:	2023-2024
Acc. Yr.	:	2022-2023
Form No.	:	3 CD
Clause No.	:	31

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269T taken or accepted by the assessee during the previous year

Name, address and permanent account number (PAN)	Amount of repayment	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 bank account.	whether 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 an draft
Ghanshyam Patwari HUF PAN - AAGHG3418Q 401, Vishal Tilakraj Apartment, Bank road, Patna 01	25,15,000.00	25,93,835.00	Net Banking	No
Harshita Heman Motiyani PAN - CGDPM1948J 401, Vishal Tilakraj Apartment, Bank road, Patna 01	2,99,537.00	18,74,187.00	Net Banking	No

A.K. Salampuria & Associates • Chartered Accountants • PATNA

Radhika Khemka PAN - DVYPK4195L Singeshwar Apartment, Boring canal road, Patna 01	25,00,000.00	25,00,000.00	Net Banking	No
Vedant Patwari PAN - BZWPP3589H 401, Vishal Tilakraj Apartment, Bank road, Patna 01	21,66,902.00	23,79,414.00	Net Banking	No



PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	:	E
Assesment Year	:	2023-2024
Accounting Year	:	2022-2023
Form No	:	3 CD
Clause No	:	40

	Previous Year	Preceeding Previous Year	
(i) Gross Profit / Turnover			
Turnover	= 5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Gross Profit	= 1,34,25,160.86	5,34,843.62	(As Per Profit & Loss Account attached)
Gross Profit / Turnover	= 1,34,25,160.86 / 5,95,22,208.27	5,34,843.62 / 0.00	X 100
	= 22.65%	#DIV/0!	
(ii) Net Profit / Turnover			
Turnover	= 5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Net Profit	= 46,03,808.46	7,23,096.90	(As Per Profit & Loss Account attached)
Net Profit / Turnover	= 46,03,808.46 / 5,95,22,208.27	7,23,096.90 / 0.00	X 100
	= 7.73%	#DIV/0!	
(iii) Stock-In-Trade / Turnover			
Turnover	= 5,95,22,208.27	0.00	(As Per Profit & Loss Account attached)
Closing Stock	= 0.00	1,04,00,560.41	(As Per Profit & Loss Account attached)
Closing Stock/ Trunover	= 0.00 / 5,95,22,208.27	1,04,00,560.41 / 0.00	
	= 0.00%	#DIV/0!	
(iv) Material Consumed / Finished Goods Pr	= Not Applicable	Not Applicable	

A.A. Salampuria & Associates Chartered Accountants PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

BALANCE SHEET AS ON 31st MARCH, 2023

(In Rs.)

Capital & Liabilities	Amount	Assets & Properties	Amount
PARTNER'S CAPITAL ACCOUNT		**FIXED ASSETS**	
(As Per Schedule - C attached)	1,68,10,337.23	*(As Per Schedule - D attached)*	1,31,222.66
UNSECURED LOAN	51,71,008.95	**CURRENT ASSETS, LOANS & ADVANCES**	
		A. CURRENT ASSETS	
CURRENT LIABILITIES & PROVISIONS		a. Inventory	
A. CURRENT LIABILITIES		Work In Progress	4,44,45,542.00
a. Sundry Creditors for Goods	36,45,700.00	Finished Goods	-
b. Sundry Creditors for Others	27,87,424.00		
c. Advance Receipt From Flat Booking	2,47,57,500.00	b. Cash & Bank Balances	
		Cash-at-Bank	79,36,062.97
		Cash-in-hand	4,893.08
		LOANS & ADVANCES	
		a. Advance to Govt.	6,04,249.47
		b. Advance to Others	50,000.00
Total :	5,31,71,970.18	**Total :**	5,31,71,970.18

0.00

Notes forming part of the accounts
As per our attached report of even date.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN-23424348BGWTFH1639

Place : Patna
Date :09.09.2023

For M/s PATWARI PROJECTS

Gyanshyam Patwari
Partner

Sangeeta Patwari
Partner

A. K. Salampuria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

TRADING AND PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2023

(In Rs.)

Particulars	Amount	Particulars	Amount
To **Opening Stock**		By Receipt	5,95,22,208.27
" Finished Goods Kapil Nagina	34,13,297.80		
" Anand Residency	1,42,33,443.65	" **Closing Stock (WIP)**	
" Lalita Residency	62,92,024.02	" Lalita Residency	1,10,44,122.00
" Devkinandan Residency	47,22,885.94	" Devkinandan Residency	3,34,01,420.00
" **Direct Expenses**			
" Advertisement Expenses	96,460.00		
" Architecture	6,90,035.00		
" Brickwork	37,53,160.00		
" Brochure Expenses	23,600.00		
" Carpenter Expenses	2,04,200.00		
" Cement	53,84,500.00		
" CCTV	40,202.00		
" Civil Contract Expenses	25,70,305.00		
" Contractor	20,92,000.00		
" Cube Testing Expenses	500.00		
" Door	8,28,017.00		
" Diesel	6,011.00		
" Electrical Expenes	24,62,931.00		
" Earthing Expenes	62,492.80		
" Electrical Executive Engineer	1,51,407.00		
" Electrical Contractor Exp	3,03,370.00		
" Electrical Panel	4,28,280.00		
" Fire Fighting Expenses	5,48,200.32		
" Granite Expenses	2,00,525.00		
" Generator	4,15,000.00		
" Grill Expenses	5,63,936.00		
" Hardware Fittings	7,68,449.00		
" Insurance	64,076.00		
" Intercom	36,028.00		
" Letter Expenses	10,060.00		
" Lift Expenses	9,73,932.24		
" NOC	2,050.00		
" Paint Expense	11,69,625.00		
" Piling Expense	3,72,000.00		
" Plumbing Items	34,41,753.98		
" Pump	13,200.00		
" Pest Control Exp	17,500.00		
" Railing exp	2,52,000.00		
" RMC	61,43,889.00		
" Sand	27,45,164.00		
" Sink	1,20,771.00		
" Security Guard	16,766.00		
" Survey Exp	9,440.00		
" Stone Chip	38,73,921.00		
" Tiles Expenses	23,27,153.00		
" TMT Bar	1,56,46,486.66		
" Transformer	5,55,780.00		
" Window	15,55,172.00		
" Water proofing expenses	1,63,767.00		
" Wooden Expense	7,76,822.00		
" Gross Profit c/d	1,34,25,160.86		
Total :	10,39,67,750.27	Total :	10,39,67,750.27

Continued....

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

(In Rs.)

Particulars	Amount	Particulars	Amount
To Salary & Wages	46,77,000.00	By Gross Profit b/f	1,34,25,160.86
" Bank Charges	16,592.00	" Interest On Fixed Deposit	2,08,572.00
" Electricity Expenses	1,03,445.00	" Round off	(3.40)
" Membership Fee CREDAI	11,800.00	" Credit Note	26,238.00
" Bonus	9,35,400.00		
" Sign board	40,000.00		
" Staff Welfare	29,500.00		
" Insurance Expenses	13,859.00		
" Telephone Exp	984.00		
" Audit Fees	33,600.00		
" Admission Fee	2,300.00		
" Interest on Partner Capital	11,59,556.62		
" Partner Remuneration	9,60,000.00		
" Interest on loan	7,99,217.00		
" Professional Fee	2,500.00		
" Travelling Expenses	2,47,247.36		
" Depreciation	23,158.00		
" Net Profit	46,03,808.48		
Total :	1,36,59,967.46	**Total :**	1,36,59,967.46

Notes forming part of the accounts
As per our attached report of even date.

For **M/s PATWARI PROJECTS**

Ghanshyam Patwari — Partner
Sangeeta Patwari — Partner

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348

Place : Patna
Date :09.09.2023

UDIN- 23424348BGWTFH1639

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

LIABILITIES SIDE AS ON 31st MARCH, 2023

SCHEDULE - A

Particulars	Amount (Rs.)	Amount (Rs.)
PARTNER'S CAPITAL ACCOUNT		
(As Per Schedule - C annexed)	1,68,10,337.23	1,68,10,337.23
LOANS & BORROWINGS		
A. UNSECURED LOANS		
Vedant Patwari	5,91,304.95	
Harshita Motiyani	18,74,187.00	
Siddharth Patwari HUF	17,19,688.00	
Ghanshyam Patwari (HUF)	9,85,829.00	51,71,008.95
CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES		
a. Sundry Creditors for Goods		
Agarwal Trading Co	3,03,500.00	
Durga Electricals	78,940.00	
Industrial Fire Service	77,000.00	
Kamal Bricks	8,79,760.00	
Maa Bhawani Enterprises	2,48,000.00	
Maa Durga Enterprises	4,49,729.00	
New Bharat Timber Works	86,247.00	
Prakash Enterprises	2,95,049.00	
Shree Ganpati Commerce Pvt Ltd	5,89,586.00	
Steel Traders	6,37,889.00	36,45,700.00
a. Sundry Creditors for others		
TDS Payable	1,28,469.00	
Audit Fees Payable	30,000.00	
Salary Payable	15,38,000.00	
Bonus Payable	9,35,400.00	
Non-adjustable Amount Payable	1,55,555.00	27,87,424.00

A. K. Salarpuria & Associates
Chartered Accountants
PATNA

b.' Advance Receipt From Flat Booking		
Devkinandan		
A Block		
Keshav Khandelwal - 201	30,00,000.00	
Nirbhay Kumar - 203	4,00,000.00	
Niraj Khandelwal - 401	30,00,000.00	
Sujeet Kumar Singhania- 405	5,25,000.00	
Akshya Singhania - 406	5,25,000.00	74,50,000.00
B Block		
Sajjan Kumar khemka - 101	21,74,000.00	
Shantam Kumar Khemka - 107	26,86,000.00	
Kamal Drolia - 108	26,00,000.00	
Jitendra Kumar - 202	4,00,000.00	
Anand bharti - 207	20,00,000.00	
Rahul Kumar - 302	3,00,000.00	
Annand Dokania - 401	2,10,000.00	
Sonu Dokania - 402	2,10,000.00	
Vijay Bhaskar - 405	1,57,500.00	
Annand dokania - 501	2,10,000.00	1,09,47,500.00
Lalita Residency		
Amit Kumar - 401	25,00,000.00	
Sonu Kumar singh - 402	5,00,000.00	
Sonam Priya - 403	20,00,000.00	
Sanish Kumar - 406	13,60,000.00	63,60,000.00
Total Liabilities :		5,31,71,970.18

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ASSETS SIDE AS ON 31st MARCH, 2023

SCHEDULE - B

Particulars	Amount (Rs.)	Amount (Rs.)
FIXED ASSETS		
(As Per Schedule - I attached)	1,31,222.66	1,31,222.66
CURRENT ASSETS, LOANS & ADVANCES		
A. CURRENT ASSETS		
a. Inventory		
(As taken valued and certified by the management)		
Work In Progress	4,44,45,542.00	
Finished Goods		4,44,45,542.00
b. Cash & Bank Balances		
Cash at Bank		
Central Bank of India	24,381.37	
(A/c no-3617733482)		
(IFSC-CBIN0281668)		
ICICI Bank	23,35,321.71	
(A/c no-057905002397)		
(IFSC-ICIC0000579)		
ICICI Bank	19,398.70	
(A/c no-194305500314)		
(IFSC-ICIC0000579)		
ICICI Bank	7,09,318.40	
(A/c no-057905004317)		
(IFSC-ICIC0000579)		
ICICI Bank	20,241.00	
(A/c no-057905004428)		
(IFSC-ICIC0000579)		
BOB	14,221.50	
(A/c no-43100200000384)		
(IFSC- BARB0EXHPAT)		
Fixed Deposit with ICICI Bank	34,76,169.00	
FD against Bank Guarantee (Given to Fire Dept)	13,37,011.29	
Cash In Hand		
Cash	4,893.08	79,40,956.05
A. LOANS & ADVANCES		
a. Advance to Government		
GST Receivable	2,87,242.47	
Advance Tax (A.Y.- 2023-24)	2,30,000.00	
TCS Receivable (A.Y.- 2023-24)	4,649.00	
TDS Receivable (A.Y.- 2023-24)	82,358.00	6,04,249.47
b. Advance to Others		
Usha Diesels	50,000.00	50,000.00
Total Assets :		5,31,71,970.18

A. K. Salarpuria & Associates • Chartered Accountants • PATNA

PATAWRI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

PARTNER'S CAPITAL ACCOUNT AS ON 31st MARCH, 2023

SCHEDULE - C

Sl. No.	Name of the Partner's	Capital as on 01.04.2022	Addition	Partner's Remuneration	Interest on Capital	Net Profit during the yr.	Total	Income-tax	Withdrawal	Balance as on 31.03.2023
1.	Ghanshyam Patwari	79,02,836.70	22,01,000.00	4,80,000.00	7,11,255.30	23,01,904.24	1,35,96,996.24	74,943.13	36,03,012.00	99,19,041.11
2	Sangeeta Patwari	49,81,125.70	1,30,000.00	4,80,000.00	4,48,301.31	23,01,904.24	83,41,331.25	74,943.13	13,75,092.00	68,91,296.12
	Total :	1,28,83,962.39	23,31,000.00	9,60,000.00	11,59,556.62	46,03,808.48	2,19,38,327.49	1,49,886.26	49,78,104.00	1,68,10,337.23



PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

FIXED ASSETS AS ON 31st MARCH, 2023

SCHEDULE - D

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2022	Addition during the year		Sale/ Transfer	Total 31.03.2023	Depreciation on during the year	W.D.V. as on 31.03.2023
			Upto 30.09.2022	After 30.09.2022				
	PLANT & MACHINERY							
1.	CCTV	40,706.00	-	-	-	40,706.00	6,106.00	34,600.00
2	Concrete Mixer	44,664.00	-	-	-	44,664.00	6,700.00	37,964.00
3	Water Tank	2,944.69	-	-	-	2,944.69	442.00	2,502.69
4	Generator	-	60,000.00	-	-	60,000.00	9,000.00	51,000.00
5	Mobile	6,065.97	-	-	-	6,065.97	910.00	5,155.97
	Total :	94,380.66	60,000.00	-	-	1,54,380.66	23,158.00	1,31,222.66



PATWARI PROJECTS

04, Om Complex, S. P Verma Road
Patna – 800 001

Notes forming part of the accounts :

1. SIGNIFICANT ACCOUNTING POLICIES :

   a. Accounting Concepts

   The firm is follows mercantile system of accounting and recognizes income and expenditure on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

   b. Fixed Assets

   Fixed assets have been valued at their historical cost plus direct attributable cost in respect of acquisition of these assets.

   c. Depreciation

   Depreciation on fixed assets has been provided under Written Down Value Method (W.D.V.) of Income Tax Act, 1961.

   d. Inventories

   Stock-in-trade is valued at cost or NRV whichever is less. Cost for this purpose is calculated on average basis.

   e. Balances of sundry debtors and sundry creditors are subject to formal confirmation.

For A. K. SALAMPURIA & ASSOCIATES
Chartered Accountants
F.R.N - 004285C

For **PATWARI PROJECTS**

Place : Patna
Date : 09/09/2023

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 23424948BGWTFH1639

Partner

Partner

Acknowledgement Number:449519041140924 **Date of filing : 14-Sep-2024**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2024-25

PAN	AATFP9263B		
Name	PATWARI PROJECTS		
Address	04, Om Complex , S.P Verma Road, Patna , PATNA , 05-Bihar, 91-INDIA, 800001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	449519041140924

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	7,41,860
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	7,41,860
	Net tax payable	5	2,31,460
	Interest and Fee Payable	6	588
	Total tax, interest and Fee payable	7	2,32,048
	Taxes Paid	8	2,60,246
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 28,200
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SANGEETA PATWARI in the capacity of Partner having PAN AAXPP9615P from IP address 49.47.128.214 on 14-Sep-2024 18:38:20 DSC Sl.No & Issuer 3525519 & 149050639479763CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated Barcode/QR Code

AATFP9263B0544951904114092403675Oce3ffa4eab9178d5e3ec10b683082472e8

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/s PATWARI PROJECTS

Address : 04, Om Complex, S.P Verma Road
Patna- 800001

PAN	:	AATFP9263B
Assessment Year	:	2024-2025
Accounting Year	:	2023-2024
DOI	:	20-03-17
Ward	:	ITO Ward 1(1) Patna
Status	:	Partnership Firm

COMPUTATION OF TOTAL INCOME

Particulars			Amount *(in Rs.)*
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION			
Net Profit as per Profit & Loss Account			7,41,857.40
Add : Items to be taken separately			
Interest Paid to Partners	15,12,930.35		
Remuneration Paid to Partners	-		15,12,930.35
Less : Items deductable u/s 40(b) of Income Tax Act, 1961			
Interest Paid to Partners	15,12,930.35		
Remuneration Paid to Partners	-		15,12,930.35
GROSS TOTAL INCOME (A)			7,41,857.40
Less : Deduction u/c VI A			N I L
TOTAL INCOME			7,41,857.40
R/off u/s 288 A			7,41,857.00
TAX ON TOTAL INCOME			2,22,558.00
Add : Education cess @ 4%			8,902.00
NET TAX PAYABLE			2,31,460.00
Less : Advance Txa	2,35,000.00		
Less : TCS./ TDS	25,246.00		2,60,246.00
NET TAX REFUNDABLE			28,786.00
234 B	-		
234 C	588.00		588.00
NET TAX REFUNDABLE			28,198.00
Less : Paid u/s 140A			-
NET TAX REFUNDABLE			28,198.00

204, Om Complex,
S.P Verma Road
Patna- 800001

M/s PATWARI PROJECTS

TAX AUDIT REPORT

Assessment Year : 2024-2025
Accounting Year : 2023-2024

A.K. SALAMPURIA & ASSOCIATES
Chartered Accountants
1st Floor , Above Mica Sales
Near Chanakya Cinema,
Exhibition Road , Patna – 800001
Ph. – 9934123121
E-mail – aksalampuria@gmail,com

A. K. Salampuria & Associates
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales,
Near Chanakya Cinema,
Exhibition Road, Patna - 800 001
Mob: 9934123121
E-mail: aksalampuria@gmail.com

FORM No. 3CB

[See rule 6G (1)(b)]

Audit report under section 44 AB of the Income Tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the Balance Sheet as at **31st March, 2024** and the Profit & Loss Account for the year ended on that date, attached herewith, of **M/S PATWARI POJECTS**, at 04, Om Complex, S.P Verma Road, Patna – 800 001, **PAN : AATFP9263B**.

1. We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of account maintained at the head office at 04, Om Complex, S.P Verma Road, Patna – 800 001.

2. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

   (b) Subject to above:-

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

      (i) In the case of the **Balance Sheet**, of the statement of the affairs of the assessee as at **31st March, 2024**, and

      (ii) In the case of the **Profit & Loss Account**, of the **profit** of the assessee for the year ended on that date.

3. **Report on the Audit of the Standalone Financial Statements**

Qualified Opinion

We have audited the accompanying financial statements of **M/s PATWARI PROJECTS** (**"the partnership firm"**), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" Section,
(a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or
(b)The financial statements have been prepared in all material respects in accordance with the compliance framework.

A. K. Salampuria & Associates PATNA Chartered Accountants

Basis for Qualified Opinion

We conducted our audit in accordance with the standards on auditing as specified. 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 firm 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 Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

- In the course of our audit, for the purpose of verifying disallowances under section 43B (h) of the Income-tax Act, 1961 as per clause 22, we have conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B (h) is based on the information and representations provided by the auditee's management, and our opinion is framed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.

- As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

- Proper stock records are not maintained by the assessee.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3CD and the Annexure thereto are true and correct except for the clause 44.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N. 004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 24424348BKESLX7679

Place : Patna
Date : 16/08/2024

A.K. Salampuria & Associates • Chartered Accountants • PATNA

04.08.2024

To,

A.K.Salampuria & Associates,
1st floor, above mica sales,
Near chankya cinema, exhibition road,
Patna 800001

Re: Management Representation Letter

We are writing to confirm certain representations made to you during your audit of the financial statements of **M/s Patwari Projects** for the fiscal year ended **2024**. This letter confirms our understanding and agreement on the matters outlined below:

1. **Financial Statements:**
   - We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the accounting standards
   - The financial statements present a true and fair view of the company's financial position and results of operations.
2. **Internal Controls:**
   - We have maintained adequate internal controls over financial reporting and have disclosed any significant deficiencies or material weaknesses in internal controls to you.
3. **Compliance with Laws and Regulations:**
   - We have complied with all relevant laws and regulations, including those related to taxes, employment, and environmental regulations.
   - There have been no instances of non-compliance or violations that could have a material effect on the financial statements.
4. **Fraud and Irregularities:**
   - We have disclosed to you all instances of fraud, illegal acts, or irregularities that we are aware of that could affect the financial statements.
   - We are not aware of any fraudulent activities by employees or management.
5. **Related Party Transactions:**
   - All related party transactions have been disclosed in the financial statements in accordance with the applicable accounting framework.

A.K. Salampuria & Associates Chartered Accountants PATNA

- We have provided you with all relevant information regarding transactions with related parties.

6. **Subsequent Events:**

   - We have disclosed to you all events occurring after the balance sheet date that could affect the financial statements.

7. **Management's Responsibility:**

   - We acknowledge that the management is responsible for selecting and applying appropriate accounting policies and for making accounting estimates that are reasonable and prudent.

8. **Uncorrected Misstatements:**

   - We have discussed with you the uncorrected misstatements, if any, and the reasons for not correcting them. We believe that the effect of these misstatements is immaterial to the financial statements as a whole.

9. **Legal Matters:**

   - We have disclosed to you all ongoing or potential legal matters that could have a significant impact on the financial statements.

10. **Compliance with Section 43B(h) of The Income Tax Act, 1961:**

    - We confirm that we have complied with the provisions of Section 43B(h) of The Income Tax Act, 1961, which requires that payments to MSMEs are made within the stipulated time frame as specified under the Act.
    - We have ensured that all payments to MSMEs, as recognized under the MSME Development Act, 2006, have been duly accounted for and are made within the period specified by the Act to qualify for deduction under Section 43B(h).
    - We have verified that any payments to MSMEs that remain unpaid beyond the due date have not been claimed as deductions in the financial statements for the year under audit.
    - We have provided you with complete and accurate information regarding payments to MSMEs, including any instances of non-compliance and their implications.
    - We have disclosed all relevant details of such payments and related liabilities in the financial statements in accordance with the applicable accounting framework.
    - We confirm that the information provided to you regarding compliance with Section 43B(h) is accurate and complete.

A. K. Salampuria & Associates • Chartered Accountants • PATNA

11. **Information necessary for reporting under clause 44 of Form 3CD**

- We have provided with the necessary information maintained for the reporting under clause 44 of form 3CD but that may contain certain irregularities regarding the purchase/expenses made from unregistered party or party registered under composition scheme of the CGST Act, 2017 due to the not availability of necessary information to report the same.

12. **Compliance with Section 40A(3) of The Income Tax Act, 1961:**

- We confirm that all cash payments made during the year comply with Section 40A(3) of The Income Tax Act, 1961. This section stipulates that any expenditure exceeding □10,000 (or the specified limit) should not be made in cash, unless an exception applies.
- For payments exceeding the prescribed limit, we have ensured that such payments are made through banking channels or as per the exemptions provided under the Act.
- We have maintained proper records and documentation to support compliance with Section 40A(3), including details of payments made, supporting vouchers, and any relevant approvals or justifications for exceptions.

13. **Stock Certification:**

- We confirm that the stock figures reported in the financial statements have been certified by the management. The stock has been physically verified, and the quantities and values have been accurately recorded.
- We have implemented appropriate procedures for the valuation and recording of stock, and these procedures ensure that stock is accurately reflected in the financial statements.
- The stock records and inventory management practices are consistent with the applicable accounting standards and policies adopted by the company.

Yours sincerely,
Patwari Projects

A.K. Salampuria & Associates • Chartered Accountants • PATNA

(Partner)

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna 800001
Mob.: 9934123121
E-mail: aksalampuria@gmail.com

FORM NO. 3CD
[See Rule 6 G(2)]
STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME-TAX ACT, 1961

PART – A

1.	**Name Of The Assessee**	:	PATWARI PROJECTS
2.	**Address**	:	04, OM COMPLEX, S.P VERMA ROAD Patna - 800 001
3.	**Permanent Account Number**	:	AATFP9263B
4.	**Whether The Assessee Is Liable To Pay, Indiret 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**	:	GSTIN : 10AATFP9263B1Z8
5.	**Status**	:	Partnership Firm
6.	**Previous Year**	:	2023-2024
7.	**Assessment Year**	:	2024-2025
8.	**Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted**	:	Clause(a)
8. (a)	**Whether The Assessee Has Opted For Taxation Under 115BA/115BAA/115BAB/ 115BAC/115BAD.If Yes, The Ssection Under Which Option Has Been Excercised**	:	NA

PART – B

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratio : Mr. Ghanshyam Patwari - 50%
Mrs . Sangeeta Patwari - 50%

A.K. Salampuria & Associates PATNA Chartered Accountants

(b) If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change. :

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) : **Building & Construction work**

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

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.

(b) 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 atone location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.} : Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.
(Books of accounts are maintained on computerized basis)

Address :- 04, OM COMPLEX, S.P VERMA ROAD, PATNA - 800 001

© List of books of account and nature of relevant documents examined. : As mentioned in Point 11 (b) above.

12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section {44AD,44AE,44AF,44B,44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}. : No

13. (a) Method of accounting employed in the previous year. : Mercantile System

(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No Change

© If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NOT APPLICABLE			

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2). : No Deviation

{e} **If answer to (d) above is in affirmative , give details of such adjustments :**

A. K. Saimpuria & Associates Chartered Accountants PATNA

ICDS	Increase in Profit(Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS-I Accounting Policies	NIL	NIL	NIL
ICDS-II valuation of Inventories			
ICDS-III Construction Contracts			
ICDS-IV Revenue Recognition			
ICDS-V Tangible Fixed Assets			
ICDS-VI Changes in Foreign Exchange Rates			
ICDS-VII Government Grants			
ICDS-VIII Securities			
ICDS-IX Borrowing Costs			
ICDS-X Provisions, Contingent Liabilities & Contingent Assets			

(f) **Disclosure as per ICDS**

ICDS	DISCLOSURE
ICDS-I Accounting Policies	1. The financial statements are prepared in accordance with applicable accounting standards and are on historical cost convention on accrual basis 2. All revenues, cost, assets and liabilities having material bearing on the financial statements are recognized on accrual basis except in case of significant uncertainities
ICDS-II valuation of Inventories	1. Inventories are valued at cost or NRV whichever is lower 2. Carrying Cost of Stock as on Balance Sheet Date; WIP - Rs.8,55,53,760/-
ICDS-III Construction Contracts	Not Applicable
ICDS-IV Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainities. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. 2. 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 GST
ICDS-V Tangible Fixed Assets	1. The sssessee follows the written down value method for depreciation and the rates of depreciation charged on all fixed assets are those specified in the Income Tax Act, 1961. 2. Details as per Balance Sheet or Annexure to Balance Sheet.
ICDS-VII Government Grants	NIL
ICDS-IX Borrowing Costs	No interest has been capitalised during the year. During the year, interest of Rs.23,37,712.35 has been debited in the profit and loss account
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	NIL

14. (a) Method of valuation of closing stock employed in the previous year. : WIP-At construction cost inclusive of margin

A. K. Saboo & Associates Chartered Accountants PATNA

Finished Goods- At cost or NRV whichever is lower.

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NIL			

15. **Give the following particulars of the capital asset converted into stock in trade** : Not Applicable
{a} Description of Capital Assets;
{b} Date of acquisition
{c} Cost of acquisition
{d} Amount at which the asset is converted into stock in trade;

16. **Amounts not credited to the Profit and Loss Account, being**
{a} the items falling within the scope of section 28; : Nil
{b} the proforma credits, drawbacks, refunds of duty of customor 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
{c} escalation claims accepted during the previous years; : Nil
{d} any other item of income; : Nil
{e} capital receipt, if any. : Nil

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:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provision of second proviso to sub-section 1 of section 43CA of forth proviso to clause (x) of sub-section (2) of section 56 applicable?
NIL			

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 :-**
{a} Description of the Block of assets / class of assets. : **As Per Annexure - A Attached**
{b} Rate of depreciation.
{c} Opening WDV/ Actual
{d} Adjustment made to the written down value under section 115BAC/115BAD (for A.Y.21-22 onb
{e} Adjustment made to the WDV of intangible asset due to excluding value of goodwill of a business or profession
{f} Adjusted WDV (a)



{g} Additions/deductions during the year with dates; in the case of any addition of an asset,date put to use; including adjustments on account of -

(i) Central Value Added Tax credits 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

{h} Depreciation Allowable

{i} Written Down Value at the end of the year

19. Amounts admissible under sections:-

S.No.	Section		Amount debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any apecified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
{i}	32AC	:	NIL	NIL
{ii}	32AD	:		
{iii}	33AB	:		
{iv}	33ABA	:		
{v}	35(1)(i)	:		
{vi}	35(1)(ii)	:		
{vii}	35(1)(iia)	:		
{viii}	35(1)(iii)	:		
{ix}	35(1)(iv)	:		
{x}	35(2AA)	:		
{xi}	35(2AB)	:		
{xii}	35ABB	:		
{xiii}	35AC	:		
{xiv}	35AD	:		
{xv}	35CCA	:		
{xvi}	35CCB	:		
{xvii}	35CCC	:		
{xviii}	35CCD	:		
{xix}	35D	:		
{xx}	35DD	:		
{xxi}	35DDA	:		
{xxii}	35E	:		

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

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

A.K. Sekhpuria & Associates * Chartered Accountants * PATNA

S.No.	Nature of Fund	Sum received from Employees	Due Date for Payment	The actual amount paid	The actual date of the payment to the concerned autorities
NIL					

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.**

Nature	S.No.	Particulars	Amount (in Rs.)
Capital Expenditure			
Personal Expenditure			
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
Expenditure Incured at clubs being entrance fees and subscriptions			
Expenditure Incurred at clubs being cost for club services and facilities used			
Expenditure by way of penalty or fine for violatation of any law for the time being in force			
Expenditure by way of any other penalty or fine not covered above			
Expenditure Incurred for any purpose which is an offence or which is prohibited by law			

(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:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee	Amount of Tax Deducted
(i)	(ii)	(iii)	(iv)	(v)
NIL				

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

(A) Details of Payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			



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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payer	Amount of Tax Deducted	Amount out of (v) deposited, of any

(i)	(ii)	(iii)	(iv)	(v)	(vi)
NIL					

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

(A) Details of Payment on which levy is not deducted: :

(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 :

(iv) under sub-clause (ic) [Wherever applicable] : Not Applicable

(v) under sub-clause (iia) : Not Applicable

(vi) under sub-clause (iib) : Not Applicable

(vii) under sub-clause (iii) : Not Applicable

(viii) under sub-clause (iv) : Not Applicable

(ix) under sub-clause (v) : Not Applicable

(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:- : Not Applicable

(d) Disallowance/deemed income under section 40A(3)

(A) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditurecovered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details.**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)
We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

(B) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the payment referred to in under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business orprofession under section 40A(3A):-**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)



We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check

(e)	provision for payment of gratuity not allowable under sec.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
(h)	amount of deduction inadmissible in terms of sec.14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	:	Nil
(i)	amount inadmissible under the proviso to sec. 36(1)(iii)	:	Nil
22.	Amount of interest inadmissible under section 23 of the MSME Development Act, 2006	:	Nil
23.	Particulars of payments made to persons specified under Section 40A(2)(b).	:	**As Per Annexure - B Attached**
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC	:	
25.	Any amount of Profit chargeable to tax under Section 41 & computation thereof.	:	Nil
26.	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	:	Nil
(a)	Paid during the previous year;	:	Nil
(b)	not paid during the previous year:	:	Nil
(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);	:	Nil
(b)	not paid on or before the aforesaid date.	:	Nil

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



27. (a)	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	Nil
	(b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.:		Nil
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia). If yes, please furnish the details for the same.	:	Nil
29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes,please furnish the details of the same.	:	Nil
29 A. (a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
29 B (a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
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. {Sec 69D}	:	Nil
30 A (a)	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	:	No
	(b) If yes, please furnish the following details:		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	:	
	(ii) Amount (in Rs.) of primary adjustment:	:	

A. K. Sahanpuria & Associates
PATNA
Chartered Accountants

(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE?(Yes/No) :

(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No) :

(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time :

30 (a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crorerupees as referred to in sub-section (1) of section 94B? (Yes/No.) : No

B

(b) If yes, please furnish the following details:

(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred :

(ii) EBITDA during the previous year (in Rs.) :

(iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :

(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

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 :- : **As per Annexure- C Attached**

(i) name, address and permanent account number {if available with the assessee}of the lender or depositor; :

(ii) amount of loan or deposit taken or accepted; :

(iii) whether the loan or deposit was squared up during the previous year :

(iv) maximum amount outstanding in the account at any time during the previous year; :

(v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account :

(vi) In case the loan or deposit was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft :



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

(i)	name, address and permanent account number {if available with the assessee}of the lender or depositor;	:
(ii)	amount of specified sum taken or accepted;	:
(iii)	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	:
(iv)	In case the specified sum was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft	:

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

(ba) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate 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 othewise than by a cheque or bank draft or use of ECS through a bank account :— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Nature of transaction	:
(iii)	Amount of receipt (in Rs.)	:
(iv)	Date of receipt	:

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

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Amount of receipt (in Rs.)	:

(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggreate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year:— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:
(ii)	Nature of transaction	:
(iii)	Amount of receipt (in Rs.)	:

A. K. Salampuria & Associates Chartered Accountants PATNA

(iv)	Date of receipt	:	
(bd)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggreate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;—	:	NIL
(i)	Name, address and PAN (if available with the assessee) of the payer	:	
(ii)	Amount of receipt (in Rs.)	:	
	(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)		
{c}	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269TT made during the previous year :-	:	**As per Annexure- D Attached**
(i)	name, address and permanent account number {if available with the assessee}of the payee;	:	
(ii)	amount of the repayment;	:	
(iv)	maximum amount outstanding in the account at any time during the previous year;	:	
(v)	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	:	
(vi)	In case the repayment was made by chequeor bank draft ; whether the same was repaid by an account payee cheque or an account payee bank draft	:	
{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
(i)	name, address and permanent account number {if available with the assessee}of the payer;	:	
(ii)	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
(i)	name, address and permanent account number {if available with the assessee}of the payer;		

PATNA
Chartered Accountants

(ii) Repayment of Loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :

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

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

S.No.	A.Y.	Nature of Allowance/Allowance (Rs.)	Amount as returned (Rs.)	All Losses/allowances not allowed u/s 115BAA/BAC/BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation u/s 115BAC/BAD (to be filed in A.Y.21-22 only)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
NIL							

(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 can not be allowed to be carried forward in terms of sec. 79. : NIL

(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. : NIL

(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. : NIL

(e) In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in e xplanation to section 73, if yes, please furnish the details : NIL

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

Amont Debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any apecified under the conditions,if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.

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:-

Salampuria & Associates PATNA Chartered Accountants

TAN	Section	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. 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 Governe mnt out of (6) and (8).
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
PTNP03469E	192	Salary	36,94,000.00	15,00,000.00	15,00,000.00	4,50,000.00			
	194J	Fees/Royalty	6,90,035.00	3,16,980.00	3,16,980.00	31,698.00			
	194A	Interest	8,24,782.00	8,24,782.00	8,24,782.00	82,478.00			
	194C	ntractor/Sub-contrac	59,16,268.00	53,25,480.00	53,25,480.00	54,648.00			

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-

TAN	Type of Form	Due Date of Furnshing	Date of Furnishing, If furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of of details/transactions which are not reported.
PTNP03469E	26Q	30.09.2023	28.07.2023	Yes
PTNP03469E	24Q	31.07.2023	28.07.2023	Yes
PTNP03469E	24Q	31.10.2023	30.10.2023	Yes
PTNP03469E	26Q	31.10.2023	30.10.2023	Yes
PTNP03469E	24Q	31.01.2024	30.01.2024	Yes
PTNP03469E	26Q	31.01.2024	30.01.2024	Yes
PTNP03469E	24Q	31.05.2024	28.05.2024	Yes
PTNP03469E	26Q	31.05.2024	28.05.2024	Yes

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

TAN	Amount of interest payable	Amount paid out of column(ii)	Date of Payment
(i)	(ii)	(iii)	(iv)



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

(i) Opening stock

(ii) Purchases during the previous year;

(iii) Sales during the previous year;

(iv) Closing stock;

(v) shortage/excess, if any.

(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 :

{i} Opening Stock;

{ii} purchases during the previous years

{iii} consumption during the previous years;

{iv} sales during the previous year

{v} closing stock

{vi} yield of finished products

{vii} * percentage of yield;

{viii} shortage / excess, if any.

{B} Finished products / By-products :

{i} Opening Stock;

{ii} purchases during the previous years;

{iii} quantity manufactured during the previous year;

{iv} sales during the previous year;

{v} closing stock;

{vi} shortage / excess, if any.

*Information may be given to the extent available.

36 (a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 27 (Yes/No.) : A

(b) If yes, please furnish the following details:—

(i) Amount received (in Rs.)

(ii) Date of receipt

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. :



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. :

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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. :

40. Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year : As per Annexure E

S.No.	Particulars	Previous year	Preceeding Previous Year
	Total Turnover		
	Gross Profit/Turnover		
	Net Profit/Turnover		
	Stock in Trade/Turnover		
	Material Consumed/Finished Goods Produced		

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

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) :

(b) If yes, please furnish :

Reporting Entity Identification Number	Type of form	Due Date for Furnshing	Whether the form contains information about all

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? (Yes/No) :

(b) If yes, Please furnish the following details :

(i) Whether report has been furnished by the assessee or its
(ii) parent entity or an alternate reporting entity
(iii) Name of parent entity
(iv) Name of alternate reporting entity (if applicable)
(v) Date of furnishing of report

A. K. Sahaipuria & Associates • Chartered Accountants • PATNA

[c] If Not due, please enter expected date of furnishing the report :

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

Total Amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expendtiure relating to entities not registered under GST
	Relating to Goods or services exempt under GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
6,24,34,803.21	62,90,283.00		4,94,73,870.21	5,57,64,153.21	66,70,650.00

ADDRESS: 1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna - 800 001

PLACE: Patna
DATE : 16.08.2024

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348

UDIN- 24424348BKESLX7679

A. K. Salampuria & Associates PATNA Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

COMPUTATION OF DEPRECIATION
AS PER INCOME TAX ACT, 1961

Annexure : A

Assessment Year : 2024-2025
Accounting Year : 2023-2024
Form No. : 3 CD
Clause No. : 18

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2023	Addition during the year		Sale/ Transfer	Total 31.03.2024	Depreciation on during the year	W.D.V. as on 31.03.2024	
			Upto 30.09.2023	After 30.09.2023					
	PLANT & MACHINERY								
1.	CCTV	34,600.00	-	-	-	34,600.00	5,190.00	29,410.00	15%
2	Concrete Mixer	37,964.00	-	-	-	37,964.00	5,695.00	32,269.00	15%
3	Water Tank	2,502.69	-	-	-	2,502.69	375.00	2,127.69	15%
4	Generator	51,000.00	-	-	-	51,000.00	7,650.00	43,350.00	15%
5	Mobile	5,155.97	-	-	-	5,155.97	773.00	4,382.97	15%
	Total :	1,31,222.66	-	-	-	1,31,222.66	19,683.00	1,11,539.66	

Salampuria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ANNEXURE	B
Ass. Yr.	2024-2025
Acc. Yr.	2023-2024
Form No.	3 CD
Clause No.	21

Inadmissible expenses u/s 40(b)/40(ba)

(In Rs.)

Name of Related Party	Relation	Nature of Payment	PAN No.	Payment Made Amount (Rs.)
Ghanshyam Patwari	Partner	Interest	AGDPP5930B	8,92,713.70
Sangeeta Patwari	Partner	Interest	AAXPP9615P	6,20,216.65
Vedant Patwari	Son of Partner	Interest on Unsecured Loan	BZWPP3589H	51,877.00
Ghanshyam Patwari (HUF)	HUF of Partner	Interest on Unsecured Loan	AAGHG3418Q	1,35,733.00
Harshita Heman Motiyani	Daughter in Law of Partner	Interest on Unsecured Loan	CGDPM1948J	2,24,404.00
Nikita Sinha	Daughter in Law of Partner	Interest on Unsecured Loan	FCMPS6246D	2,631.00
Vedant Patwari	Son of Partner	Salary	BZWPP3589H	15,00,000.00

A. K. Salampuria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	: C
Assesment Year	: 2024-2025
Accounting Year	: 2023-2024
Form No	: 3 CD
Clause No	: 31(a)

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269 SS taken or accepted by the assessee during the previous year

Name, address & PAN No. of the payee	Amount of loan or deposit taken or accepted during the year	Whether loan/ deposit account was squared up during the year	Maximum amount outstanding at any time during the 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
1. **Vedant Patwari** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- BZWPP3589H**	9,25,000.00	Yes	10,16,304.95	Net Banking	NA
2. **Siddharth Patwari HUF** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- ABIHS3772G**	8,57,000.00	No	25,32,748.00	Cheque	Account Payee Cheque
3. **Harshita Heman Motiyani** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- CGDPM1948J**	1,50,000.00	No	20,63,587.00	Net Banking	NA

S. N. Sultanpuria & Associates
PATNA
Chartered Accountants

4. **Ghanshyam Patwari HUF** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- AAGHG3418Q**	6,60,000.00	Yes	13,65,829.00	Net Banking	NA
5. **Nikita Sinha** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- FCMPS6246D**	8,00,000.00	No	8,02,368.00	Net Banking	NA
6. **Radhika Khemka** Singeshwar Apartment, Boring canal road Patna - 800 001 **PAN:- DVYPK4195L**	60,00,000.00	No	60,00,000.00	Net Banking	NA
7. **Ruchika Lath** Patna - 800 001 **PAN:- AGHPP2379L**	10,00,000.00	No	10,22,783.00	Net Banking	NA



PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ANNEXURE	:	**D**
Ass. Yr.	:	**2024-2025**
Acc. Yr.	:	**2023-2024**
Form No.	:	**3 CD**
Clause No.	:	**31**

Particulars of each loan or Payment in an amount exceeding the limit specified in Section 269T Paid or Return by the assessee during the previous year

Name, address and permanent account number (PAN)	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or paid was repayment or Back by cheque or bank draft or use of electronic clearing system through bank account.	whether the loan or deposit was paid or return by cheque or bank draft whether the same was back or return by an account payee cheque or an account payee an draft
Ghanshyam Patwari HUF PAN - AAGHG3418Q 401, Vishal Tilakraj Apartment, Bank road, Patna 01	17,67,989.00	13,65,829.00	Net Banking	NA
Harshita Heman Motiyani PAN - CGDPM1948J 401, Vishal Tilakraj Apartment, Bank road, Patna 01	1,62,564.00	20,63,587.00	Net Banking	NA

A. K. Salarpuria & Associates • Chartered Accountants • PATNA

Radhika Khemka PAN - DVYPK4195L Singeshwar Apartment, Boring canal road, Patna 01	25,00,000.00	60,00,000.00	Net Banking	NA
Vedant Patwari PAN - BZWPP3589H 401, Vishal Tilakraj Apartment, Bank road, Patna 01	15,62,994.00	10,16,904.95	Net Banking	NA
Sidharth Patwari HUF PAN - ABIHS3772G 401, Vishal Tilakraj Apartment, Bank road, Patna 01	43,940.00	25,32,748.00	Net Banking	NA

A. K. Saraogi & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Annexure	:	E
Assesment Year	:	2024-2025
Accounting Year	:	2023-2024
Form No	:	3 CD
Clause No	:	40

		Previous Year	Preceeding Previous Year	
(i) **Gross Profit / Turnover**				
Turnover	=	2,97,78,262.00	5,95,22,208.27	(As Per Profit & Loss Account attached)
Gross Profit	=	89,73,333.96	1,34,25,160.86	(As Per Profit & Loss Account attached)
Gross Profit / Turnover	=	89,73,333.96 / 2,97,78,262.00	1,34,25,160.86 / 5,95,22,208.27	X 100
	=	**30.13%**	**22.56%**	
(ii) **Net Profit / Turnover**				
Turnover	=	2,97,78,262.00	5,95,22,208.27	(As Per Profit & Loss Account attached)
Net Profit	=	7,41,857.40	46,03,808.48	(As Per Profit & Loss Account attached)
Net Profit / Turnover	=	7,41,857.40 / 2,97,78,262.00	46,03,808.48 / 5,95,22,208.27	X 100
	=	**2.49%**	**7.73%**	
(iii) **Stock-In-Trade / Turnover**				
Turnover	=	2,97,78,262.00	5,95,22,208.27	(As Per Profit & Loss Account attached)
Closing Stock	=	0.00	0.00	(As Per Profit & Loss Account attached)
Closing Stock/ Trunover	=	0.00 / 2,97,78,262.00	0.00 / 5,95,22,208.27	
	=	**0.00%**	**0.00%**	
(iv) **Material Consumed / Finished Goods Pr**	=	**Not Applicable**	**Not Applicable**	

K. Salangaria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

BALANCE SHEET AS ON 31st MARCH, 2024

(In Rs.)

Capital & Liabilities	Amount	Assets & Properties	Amount
PARTNER'S CAPITAL ACCOUNT		**FIXED ASSETS**	
(As Per Schedule - C attached)	1,77,94,757.98	*(As Per Schedule - D attached)*	1,11,539.66
UNSECURED LOAN	1,02,67,826.00	**CURRENT ASSETS, LOANS & ADVANCES**	
		A. CURRENT ASSETS	
CURRENT LIABILITIES & PROVISIONS		a. Inventory	
A. CURRENT LIABILITIES		Work In Pregress	8,55,53,760.27
a. Sundry Creditors for Goods	58,71,172.10		
b. Sundry Creditors for Others	8,24,503.00		
c. Advance Receipt From Flat Booking	5,50,11,800.00	b. Cash & Bank Balances	
		Cash-at-Bank	36,34,602.07
		Cash-in-hand	2,09,911.08
		LOANS & ADVANCES	
		a. Advance to Govt.	2,60,246.00
Total :	8,97,70,059.08	**Total :**	8,97,70,059.08

0.00

Notes forming part of the accounts
As per our attached report of even date.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004385C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 24424348BKESLX7679

Place : Patna
Date : 16.08.2024

For **M/s PATWARI PROJECTS**

Partner

Partner

A. K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
9A, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

TRADING AND PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

(In Rs.)

Particulars	Amount	Particulars	Amount
To **Opening Stock**		By Receipt	2,97,78,262.00
,, Lalita Residency	1,10,44,122.00		
,, Devkinandan Residency	3,34,01,420.00	,, **Closing Stock (WIP)**	
		,, Devkinandan Residency	7,31,95,539.51
		,, Jagarnath Enclave	1,23,58,220.76
,, **Direct Expenses**			
,, Architecture	3,45,241.00		
,, Brickwork	30,68,800.00		
,, Brochure Expenses	41,300.00		
,, Building Fees	53,92,770.00		
,, Cement	28,49,699.00		
,, CCTV	8,045.00		
,, Carpenter Contractor Exp.	2,34,800.00		
,, Chiping Contractor Exp.	52,912.00		
,, Contractor	34,04,004.00		
,, Danapur Municipal Fees	1,24,600.00		
,, Development Fees	23,19,020.00		
,, Door	17,78,177.00		
,, Electrical Expenes	26,35,727.00		
,, Earthing Expenes	11,358.00		
,, Electrical Contractor Exp	8,34,668.00		
,, Fencing Exp	5,58,459.00		
,, Fire Aprooval Exp	26,380.00		
,, Granite Expenses	2,29,280.00		
,, Generator	5,35,000.00		
,, Grill Expenses	2,23,291.52		
,, Insurance	58,660.00		
,, Intercom	45,005.00		
,, Labour Cess	32,53,113.00		
,, Lift Expenses	5,82,014.69		
,, Municipal Tax	1,000.00		
,, NOC	5,084.00		
,, Paint Expense	10,49,875.00		
,, Paint Contractor	7,70,000.00		
,, Plumbing Items	32,64,333.00		
,, Plumbing Contractor	11,95,155.00		
,, Pest Control Exp	16,000.00		
,, Railing exp	3,92,787.00		
,, RMC	48,81,992.00		
,, Sand	20,37,818.10		
,, Safety Expenses	3,304.00		
,, Soil Testing Fees	62,540.00		
,, Swimming Pool Exp.	2,57,940.00		
,, Stone Chip	14,45,622.00		
,, Tiles Expenses	38,04,438.00		
,, Tiles Contractor	11,32,000.00		
,, TMT Bar	71,60,687.00		
,, UPVC Window Exp	31,47,780.00		
,, Water proofing expenses	75,000.00		
,, Wooden Expense	25,97,467.00		
,, Gross Profit c/d	89,73,333.96		
Total :	11,53,32,022.27	Total :	11,53,32,022.27

Continued....

S. K. Salampuria & Co. Chartered Accountants PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

(In Rs.)

Particulars	Amount	Particulars	Amount
To Salary & Wages	36,94,000.00	By Gross Profit b/f	89,73,333.96
" Bank Charges	4,003.90	" Interest On Fixed Deposit	1,89,899.00
" Electricity Expenses	58,550.00	" Round off	0.16
" Membership Fee CREDAI	11,800.00	" Credit Note	18,757.00
" Interest & Fees	1,000.00		
" Misc Exp	3,304.00		
" Insurance Expenses	13,859.00		
" Telephone & Internet	3,533.00		
" Audit Fees	52,600.00		
" GST	18,57,496.47		
" Interest on Partner Capital	15,12,930.35		
" Interest on loan	8,24,782.00		
" Professional Tax	2,500.00		
" Travelling Expenses	3,80,091.00		
" Depreciation	19,683.00		
" Net Profit	7,41,857.40		
Total :	91,81,990.12	**Total :**	91,81,990.12

Notes forming part of the accounts
As per our attached report of even date

For **M/s PATWARI PROJECTS**

Gyadyam Patwari — Partner

Sangeeta Patwari — Partner

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N 004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 24424948BKESLX7679

Place : Patna
Date :16.08.2024

A. K. Salampuria & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

LIABILITIES SIDE AS ON 31ST MARCH, 2024

SCHEDULE - A

Particulars	Amount (Rs.)	Amount (Rs.)
PARTNER'S CAPITAL ACCOUNT		
(As Per Schedule - C attached)	1,77,94,757.98	1,77,94,757.98
LOANS & BORROWINGS		
A. UNSECURED LOANS FROM FRIENDS & RELATIVES		
Nikita Sinha	8,02,368.00	
Harshita Mediyani	20,63,587.00	
Radhika Khemka	38,46,340.00	
Siddharth Patwari HUF	25,32,748.00	
Ruchika Lath	10,22,783.00	1,02,67,826.00
CURRENT LIABILITIES & PROVISIONS		
A. CURRENT LIABILITIES		
a. Sundry Creditors for Goods		
Agarwal Trading Co	3,76,500.00	
Ambey Electricals	3,26,864.00	
Ceramic Enterprises	2,61,571.00	
Dezine Dezire	3,00,000.00	
Kamal Bricks	19,02,485.00	
Maa Durga Enterprises	3,64,325.10	
New Bharat Timber Works	70,626.00	
Patna Plywood	4,59,821.00	
Prakash Enterprises	4,91,164.00	
R.K. Enterprises	1,00,686.00	
Ritu Rang Traders	3,10,995.00	
Shree Ram sales	4,80,825.00	
Steel Traders	3,336.00	
Sidhi Vinayak Enterprises	4,22,034.00	58,71,172.10
a. Sundry Creditors for others		
TDS Payable	1,41,048.00	
Audit Fees Payable	35,400.00	
Salary Payable	4,92,500.00	
Non-adjustable Amount Payable	1,55,555.00	8,24,503.00



b. Advance Receipt From Flat Booking		
Devkinandan		
A Block		
Ranjana-106	75,60,000.00	
Keshav Khandelwal - 201	30,00,000.00	
Nirbhay Kumar - 203	4,75,000.00	
Niraj Khandelwal - 401	30,00,000.00	
Tinku Kumar Yadav - 403	6,00,000.00	
Sujeet Kumar Singhania- 405	36,87,600.00	
Akshya Singhania - 406	7,87,500.00	1,91,10,100.00
B Block		
Sajjan Kumar khemka - 101	24,58,000.00	
Shantam Kumar Khemka - 107	30,43,000.00	
Kamal Drolia - 108	26,00,000.00	
Jitendra Kumar - 202	36,00,000.00	
Anand Bharti - 207	29,00,000.00	
Vikash Kumar Sinha- 301	30,88,700.00	
Rahul Kumar - 302	3,00,000.00	
Annand Dokania - 401	36,40,000.00	
Sons Dokania - 402	37,09,000.00	
Vijay Bhaskar - 405	54,86,000.00	
Annand dokania - 501	50,78,000.00	3,59,01,700.00
Total Liabilities :		8,97,70,059.08

A.K. Saiamparia & Associates
PATNA
Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

ASSETS SIDE AS ON 31st MARCH, 2024

SCHEDULE - B

Particulars	Amount (Rs.)	Amount (Rs.)
FIXED ASSETS		
(As Per Schedule - D attached)	1,11,539.66	1,11,539.66
CURRENT ASSETS, LOANS & ADVANCES		
A. CURRENT ASSETS		
a. Inventory		
(As taken valued and certified by the management)		
Work In Progress	8,55,53,760.27	8,55,53,760.27
b. Cash & Bank Balances		
Cash at Bank		
Central Bank of India	25,800.99	
(A/c no-3617733482)		
(IFSC-CBIN0281668)		
ICICI Bank	1,71,831.39	
(A/c No-057905002397)		
(IFSC-ICIC0000579)		
ICICI Bank(Lalita Residency)	2,10,865.40	
(A/c No-057905004317)		
(IFSC-ICIC0000579)		
ICICI Bank (Devkinandan)	3,64,500.00	
(A/c No-0579050044432)		
(IFSC-ICIC0000579)		
ICICI Bank (Devkinandan)	12,13,727.00	
(A/c No-057905004428)		
(IFSC-ICIC0000579)		
BOB	27,521.00	
(A/c No-43100200000384)		
(IFSC- BARB0EXHPAT)		
FD against Bank Guarantee (Given to Fire Dept)	13,84,776.29	
Fixed Deposit with Bank Of Baroda(Given to Fire Dept.)	2,35,580.00	36,34,602.07
Cash In Hand		
Cash	2,09,911.08	2,09,911.08
A. LOANS & ADVANCES		
a. Advance to Government		
Advance Tax (A.Y.- 2024-25)	2,35,000.00	
TCS Receivable (A.Y.- 2024-25)	4,109.00	
TDS Receivable (A.Y.- 2024-25)	21,137.00	2,60,246.00
Total Assets :		8,97,70,059.08

A.K. Salampuria & Associates * Chartered Accountants * PATNA

PATAWRI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

PARTNER'S CAPITAL ACCOUNT AS ON 31st MARCH, 2024

SCHEDULE - C

Sl. No.	Name of the Partner's	Capital as on 01.04.2023	Addition	Partner's Remuneration	Interest on Capital	Net Profit during the yr.	Total	Income-tax	Withdrawal	Balance as on 31.03.2024
1.	Ghanshyam Patwari	99,19,041.11	54,53,500.00	-	8,92,713.70	3,70,928.70	1,66,36,183.51	7,80,798.50	49,62,270.00	1,08,93,115.01
2	Sangeeta Patwari	68,91,296.12	-	-	6,20,216.65	3,70,928.70	78,82,441.47	7,80,798.50	2,00,000.00	69,01,642.97
	Total :	1,68,10,337.23	54,53,500.00	-	15,12,930.35	7,41,857.40	2,45,18,624.98	15,61,597.00	51,62,270.00	1,77,94,757.98



PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

FIXED ASSETS AS ON 31st MARCH, 2024

SCHEDULE - D

Sl. No.	Description of Assets/ Block of Assets	W.D.V. as on 01.04.2023	Addition during the year		Sale/ Transfer	Total 31.03.2024	Depreciation on during the year	W.D.V. as on 31.03.2024
			Upto 30.09.2023	After 30.09.2023				
	PLANT & MACHINERY							
1.	CCTV	34,600.00	-	-	-	34,600.00	5,190.00	29,410.00
2	Concrete Mixer	37,964.00	-	-	-	37,964.00	5,695.00	32,269.00
3	Water Tank	2,502.69	-	-	-	2,502.69	375.00	2,127.69
4	Generator	51,000.00	-	-	-	51,000.00	7,650.00	43,350.00
5	Mobile	5,155.97	-	-	-	5,155.97	773.00	4,382.97
	Total :	1,31,222.66	-	-	-	1,31,222.66	19,683.00	1,11,539.66



PATWARI PROJECTS

04, Om Complex, S. P Verma Road
Patna – 800 001

Notes forming part of the accounts :

1. SIGNIFICANT ACCOUNTING POLICIES :

   a. Accounting Concepts

   The firm is follows mercantile system of accounting and recognizes income and expenditure on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

   b. Fixed Assets

   Fixed assets have been valued at their historical cost plus direct attributable cost in respect of acquisition of these assets.

   c. Depreciation

   Depreciation on fixed assets has been provided under Written Down Value Method (W.D.V.) of Income Tax Act, 1961.

   d. Inventories

   Stock-in-trade is valued at cost or NRV whichever is less. Cost for this purpose is calculated on average basis.

   e. Balances of sundry debtors and sundry creditors are subject to formal confirmation.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N - 004285C

For **PATWARI PROJECTS**

Sangeeta Patwari

Gharshyam Patwari

Place : Patna
Date : 16/08/2024

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 24424348BKESLX7679

Partner

Partner

A.K. Salampuria & Co. PATNA Chartered Accountants

Acknowledgement Number:931835091260825 **Date of filing : 26-Aug-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2025-26

PAN	AATFP9263B		
Name	PATWARI PROJECTS		
Address	04, Om Complex , S.P Verma Road, Patna , PATNA , 05-Bihar, 91-INDIA, 800001		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	931835091260825

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	11,92,300
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	11,92,300
	Net tax payable	4	3,71,998
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	3,71,998
	Taxes Paid	7	4,19,525
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 47,530
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by SANGEETA PATWARI in the capacity of Partner having PAN AAXPP9615P from IP address 49.47.131.230 on 26-Aug-2025 18:23:48 DSC Sl.No & Issuer 3525519 & 149050639479763CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated Barcode/QR Code

AATFP926380593183509126082 5f74a8d8ed94b28b739346f4a9c96d8bfc4404e83

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

M/s PATWARI PROJECTS

Address : 04, Om Complex,
S.P Verma Road
Patna 800001

PAN	:	AATFP9263B
Assessment Year	:	2025-2026
Accounting Year	:	2024-2025
Status	:	Partnership
DOI	:	20.03.2017
Range	:	ITO Ward 1(1) Patna

COMPUTATION OF TOTAL INCOME

Particulars			Amount *(in Rs.)*
A. PROFIT OR GAIN FROM BUSINESS OR PROFESSION			
Net Profit as per Profit & Loss Account			11,92,304.25
Add : Items to be Disallowed			
Tds Penalty	0.00		
GST Penalty	0.00		-
Add : Items to be taken separately			
Partner's Remuneration	0.00		
Interest on Capital	17,72,995.00		17,72,995.00
Less : Items deductable u/s 40(b) of Income Tax Act, 1961			
Partner's Remuneration	-		
Interest on Capital	17,72,995.00		17,72,995.00
GROSS TOTAL INCOME (A)			11,92,304.25
Less : B/f Losses			-
TOTAL INCOME			11,92,304.25
R/off u/s 288 A			11,92,300.00
TAX ON TOTAL INCOME			3,57,690.00
Add : Surcharge @ 0%			-
TAX & SURCHARGE PAYABLE			3,57,690.00
Add : Educational Cess @ 4%			14,308.00
TAX & E.C. PAYABLE			3,71,998.00
Less : TDS & TCS	1,19,525.00		
: Advance Tax	3,00,000.00		4,19,525.00
TAX PAYABLE			(47,527.00)
Add : Interest U/s			
234A	-		
234B	-		
234C	-		-
TAX PAYABLE			(47,527.00)
Less : Paid			-
BALANCE REFUNDABLE			47,527.00

04, Om Complex, S.P Verma
Road Patna 800001

PATWARI PROJECTS

TAX AUDIT REPORT

Assessment Year : 2025-2026
Accounting Year : 2024-2025

A.K. SALAMPURIA & ASSOCIATES
Chartered Accountants
1st Floor , Above Mica Sales
Near Chanakya Cinema,
Exhibition Road , Patna – 800001
Ph. – 9934123121
E-mail – aksalampuria@gmail,com

A. K. Salampuria & Associates
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales,
Near Chanakya Cinema,
Exhibition Road, Patna - 800 001
Mob: 9934123121
E-mail: aksalampuria@gmail.com

FORM No. 3CB

[See rule 6G (1)(b)]

Audit report under section 44 AB of the Income Tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

We have examined the Balance Sheet as at **31st March, 2025** and the Profit & Loss Account for the year ended on that date, attached herewith, of **M/S PATWARI POJECTS**, at 04, Om Complex, S.P Verma Road, Patna – 800 001, **PAN : AATFP9263B**.

1. We certify that the Balance Sheet and the Profit & Loss Account are in agreement with the books of account maintained at the head office at 04, Om Complex, S.P Verma Road, Patna – 800 001.

2. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

   (b) Subject to above:-

   (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-

      (i) In the case of the **Balance Sheet**, of the statement of the affairs of the assessee as at **31st March, 2025**, and

      (ii) In the case of the **Profit & Loss Account**, of the **profit** of the assessee for the year ended on that date.

3. **Report on the Audit of the Standalone Financial Statements**

Qualified Opinion

We have audited the accompanying financial statements of **M/s PATWARI PROJECTS** (**"the partnership firm"**), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" Section,
(a) The financial statements presents fairly, in all material respects (or give a true and fair view) in accordance with fair presentation framework, or
(b)The financial statements have been prepared in all material respects in accordance with the compliance framework.

A. K. Salampuria & Associates * Chartered Accountants * PATNA

Basis for Qualified Opinion

We conducted our audit in accordance with the standards on auditing as specified. 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 firm 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 Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

- In the course of our audit, for the purpose of verifying disallowances under section 43B (h) of the Income-tax Act, 1961 as per clause 22, we have conducted verification on a test check basis. We have relied on the MSME classification provided by the auditee and the representations made by the management. We have not independently verified the accuracy of the MSME classification. Consequently, our verification of the compliance with section 43B (h) is based on the information and representations provided by the auditee's management, and our opinion is framed based on the selected samples reviewed. Our opinion is thus dependent on the correctness of these classifications, representations, and the sample's adequacy. Due to these limitations, the amount of disallowance mentioned in clause 22 may not be accurate or complete.

- As informed by the assessee, the information reported under clause 44 of Form 3CD is based on the information extracted from accounting software / relevant GST report. However this may not be accurate as the accounting software used by Assessee is not configured to generate report as required under this clause in absence of any prevailing statutory requirement. In addition, the software/system does not capture information relating to the entities falling under composition scheme or supply with ineligible credit. Therefore, it is not possible for us to verify the break-up of total expenditure of entities registered or not registered under the GST and unable to comment on accuracy of information provided therein. Total expenditure reported under the clause includes capital expenditure however does not include depreciation, bad debt and expenditure which is not a supply as per GST.

- Proper stock records are not maintained by the assessee.

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

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N. 004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN-25424348BMLM004370

Place : Patna
Date : 21/08/2025

A. K. Salampuria & Associates • Chartered Accountants • PATNA

04.08.2025

To,

A.K.Salampuria & Associates,
1st floor, above mica sales,
Near chankya cinema, exhibition road,
Patna 800001

Re: Management Representation Letter

We are writing to confirm certain representations made to you during your audit of the financial statements of **M/s Patwari Projects** for the fiscal year ended **2025**. This letter confirms our understanding and agreement on the matters outlined below:

1. **Financial Statements:**
   - We acknowledge our responsibility for the fair presentation of the financial statements in accordance with the accounting standards
   - The financial statements present a true and fair view of the company's financial position and results of operations.
2. **Internal Controls:**
   - We have maintained adequate internal controls over financial reporting and have disclosed any significant deficiencies or material weaknesses in internal controls to you.
3. **Compliance with Laws and Regulations:**
   - We have complied with all relevant laws and regulations, including those related to taxes, employment, and environmental regulations.
   - There have been no instances of non-compliance or violations that could have a material effect on the financial statements.
4. **Fraud and Irregularities:**
   - We have disclosed to you all instances of fraud, illegal acts, or irregularities that we are aware of that could affect the financial statements.
   - We are not aware of any fraudulent activities by employees or management.

PATNA

5. **Related Party Transactions:**

   - All related party transactions have been disclosed in the financial statements in accordance with the applicable accounting framework.
   - We have provided you with all relevant information regarding transactions with related parties.

6. **Subsequent Events:**

   - We have disclosed to you all events occurring after the balance sheet date that could affect the financial statements.

7. **Management's Responsibility:**

   - We acknowledge that the management is responsible for selecting and applying appropriate accounting policies and for making accounting estimates that are reasonable and prudent.

8. **Uncorrected Misstatements:**

   - We have discussed with you the uncorrected misstatements, if any, and the reasons for not correcting them. We believe that the effect of these misstatements is immaterial to the financial statements as a whole.

9. **Legal Matters:**

   - We have disclosed to you all ongoing or potential legal matters that could have a significant impact on the financial statements.

10. **Compliance with Section 43B(h) of The Income Tax Act, 1961:**

    - We confirm that we have complied with the provisions of Section 43B(h) of The Income Tax Act, 1961, which requires that payments to MSMEs are made within the stipulated time frame as specified under the Act.
    - We have ensured that all payments to MSMEs, as recognized under the MSME Development Act, 2006, have been duly accounted for and are made within the period specified by the Act to qualify for deduction under Section 43B(h).
    - We have verified that any payments to MSMEs that remain unpaid beyond the due date have not been claimed as deductions in the financial statements for the year under audit.



- We have provided you with complete and accurate information regarding payments to MSMEs, including any instances of non-compliance and their implications.
- We have disclosed all relevant details of such payments and related liabilities in the financial statements in accordance with the applicable accounting framework.
- We confirm that the information provided to you regarding compliance with Section 43B(h) is accurate and complete.

11. Information necessary for reporting under clause 44 of Form 3CD

- We have provided with the necessary information maintained for the reporting under clause 44 of form 3CD but that may contain certain irregularities regarding the purchase/expenses made from unregistered party or party registered under composition scheme of the CGST Act, 2017 due to the not availability of necessary information to report the same.

12. Compliance with Section 40A(3) of The Income Tax Act, 1961:

- We confirm that all cash payments made during the year comply with Section 40A(3) of The Income Tax Act, 1961. This section stipulates that any expenditure exceeding □10,000 (or the specified limit) should not be made in cash, unless an exception applies.
- For payments exceeding the prescribed limit, we have ensured that such payments are made through banking channels or as per the exemptions provided under the Act.
- We have maintained proper records and documentation to support compliance with Section 40A(3), including details of payments made, supporting vouchers, and any relevant approvals or justifications for exceptions.

13. Stock Certification:

- We confirm that the stock figures reported in the financial statements have been certified by the management. The stock has been physically verified, and the quantities and values have been accurately recorded.
- We have implemented appropriate procedures for the valuation and recording of stock, and these procedures ensure that stock is accurately reflected in the financial statements.
- The stock records and inventory management practices are consistent with the applicable accounting standards and policies adopted by the company.

Yours sincerely,
Patwari Projects

Gharbhyan Patwari Sangeeta Patwari

(Partner)

A. K. Salamguria & Associates • Chartered Accountants • PATNA

A.K. SALAMPURIA & ASSOCIATES
CHARTERED ACCOUNTANTS

1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna 800001
Mob.: 9934123121
E-mail: aksalampuria@gmail.com

FORM NO. 3CD
[See Rule 6 G(2)] .
STATEMENT OF PARTICULARS REQUIRED TO BE FURNISHED UNDER SECTION 44AB OF THE INCOME - TAX ACT, 1961

PART – A

1.	**Name Of The Assessee**	:	PATWARI PROJECTS
2.	**Address**	:	04, OM COMPLEX, S.P VERMA ROAD Patna - 800 001
3.	**Permanent Account Number**	:	AATFP9263B
4.	**Whether The Assessee Is Liable To Pay, Indiret 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**	:	GSTIN : 10AATFP9263B1Z8
5.	**Status**	:	Partnership Firm
6.	**Previous Year**	:	2024-2025
7.	**Assessment Year**	:	2025-2026
8.	**Indicate The Relevant Clause Of Section 44AB Under Which The Audit Has Been Conducted**	:	Clause(a)
8. (a)	**Whether The Assessee Has Opted For Taxation Under 115BA/115BAA/115BAB/ 115BAC/115BAD.If Yes, The Ssection Under Which Option Has Been Excercised**	:	NA

PART – B

(a)	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.	:	Mr . Ghanshyam Patwari - 50% Mrs . Sangeeta Patwari - 50%
(b)	If there is any change in the partners/members or their profit-sharing ratios since the last date of preceding year, the particulars of such change.	:	

A.K. Salampuria & Co. Chartered Accountants PATNA

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) : **Building & Construction work**

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

11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.

(b) 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 atone location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.} : Cash Book, Ledger, Purchase Invoice, Purchase Register, Sales Invoice, Sales Register.
(Books of accounts are maintained on computerized basis)
Address :- 04, OM COMPLEX, S.P VERMA ROAD, PATNA - 800 001

© List of books of account and nature of relevant documents examined. : As mentioned in Point 11 (b) above.

12. Whether the Profit and Loss Account includes any Profits & Gains assessable on presumptive basis, if yes, indicate the amount and the relevant section {44AD,44AE,44AF,44B,44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant Section}. : No

13. (a) Method of accounting employed in the previous year. : Mercantile System

(b) Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year. : No Change

© If answer to {b} above is in the affirmative, give details of such change, and the effect thereof on the Profit or Loss

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NOT APPLICABLE			

(d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified under section 145 (2). : No Deviation

(e) If answer to (d) above is in affirmative , give details of such adjustments :

R.K. Salampuria & Associates Chartered Accountants PATNA

ICDS	Increase in Profit(Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS-I Accounting Policies	NIL	NIL	NIL
ICDS-II valuation of Inventories			
ICDS-III Construction Contracts			
ICDS-IV Revenue Recognition			
ICDS-V Tangible Fixed Assets			
ICDS-VI Changes in Foreign Exchange Rates			
ICDS-VII Government Grants			
ICDS-VIII Securities			
ICDS-IX Borrowing Costs			
ICDS-X Provisions, Contingent Liabilities & Contingent Assets			

(f) **Disclosure as per ICDS**

ICDS	DISCLOSURE
ICDS-I Accounting Policies	1. The financial statements are prepared in accordance with applicable accounting standards and are on historical cost convention on accrual basis 2. All revenues, cost, assets and liabilities having material bearing on the financial statements are recognized on accrual basis except in case of significant uncertainities
ICDS-II valuation of Inventories	1. Inventories are valued at cost or NRV whichever is lower 2. Carrying Cost of Stock as on Balance Sheet Date; WIP - Rs.49557165/- FG - Rs.26477006/-
ICDS-III Construction Contracts	Not Applicable
ICDS-IV Revenue Recognition	1. Revenue/Income and Cost/Expenditure are generally accounted for on accrual basis as they are earned or incurred, except in case of insignificant uncertainities. However, where the ultimate collection of the same lacks reasonable certainty revenue recognition is postponed to extent of uncertainty. 2. 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 GST
ICDS-V Tangible Fixed Assets	1. The assessee follows the written down value method for depreciation and the rates of depreciation charged on all fixed assets are those specified in the Income Tax Act, 1961. 2. Details as per Balance Sheet or Annexure to Balance Sheet.
ICDS-VII Government Grants	NIL
ICDS-IX Borrowing Costs	No interest has been capitalised during the year. During the year, interest of Rs.2536742/- has been debited in the profit and loss account
ICDS-X Provisions, Contingent Liabilities & Contingent Assets	NIL

PATNA

14. (a) Method of valuation of closing stock employed in the previous year. : WIP-At construction cost inclusive of margin
Finished Goods- At cost or NRV whichever is lower.

(b) Details of deviation, if any, from the method of valuation prescribed under Section 145A, and the effect thereof on the Profit or Loss. Please Furnish:-

S.No.	Particulars	Increase in Profit (Rs.)	Decrease in Profit (Rs.)
NIL			

15. **Give the following particulars of the capital asset converted into stock in trade** : Not Applicable
{a} Description of Capital Assets;
{b} Date of acquisition
{c} Cost of acquisition
{d} Amount at which the asset is converted into stock in trade;

16. **Amounts not credited to the Profit and Loss Account, being**
{a} the items falling within the scope of section 28; : Nil
{b} the proforma credits, drawbacks, refunds of duty of customor 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
{c} escalation claims accepted during the previous years; : Nil
{d} any other item of income; : Nil
{e} capital receipt, if any. : Nil

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:-

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provision of second proviso to sub-section 1 of section 43CA of forth proviso to clause (x) of sub-section (2) of section 56 applicable?
NIL			

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 :-**
{a} Description of the Block of assets / class of assets. : **As Per Annexure - A Attached**
{b} Rate of depreciation.
{c} Opening WDV/ Actual
{d} Adjustment made to the written down value under section 115BAC/115BAD (for A.Y.21-22 only)
{e} Adjustment made to the WDV of intangible asset due to excluding value of goodwill of a business or profession
{f} Adjusted WDV (a)
{g} Additions/deductions during the year with dates; in the case of any addition of an asset,date put to use including adjustments on account of -

PATNA

(i) Central Value Added Tax credits 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

[h] Depreciation Allowable

[i] Written Down Value at the end of the year

19. Amounts admissible under sections:-

S.No.	Section		Amount debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any specified under the conditions, if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.
[i]	32AC	:	NIL	NIL
[ii]	32AD	:		
[iii]	33AB	:		
[iv]	33ABA	:		
[v]	35(1)(i)	:		
[vi]	35(1)(ii)	:		
[vii]	35(1)(iia)	:		
[viii]	35(1)(iii)	:		
[ix]	35(1)(iv)	:		
[x]	35(2AA)	:		
[xi]	35(2AB)	:		
[xii]	35ABB	:		
[xiii]	35AC	:		
[xiv]	35AD	:		
[xv]	35CCA	:		
[xvi]	35CCB	:		
[xvii]	35CCC	:		
[xviii]	35CCD	:		
[xix]	35D	:		
[xx]	35DD	:		
[xxi]	35DDA	:		
[xxii]	35E	:		

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

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

S.No.	Nature of Fund	Sum received from Employees	Due Date for Payment	The actual amount paid	The actual date of the payment to the concerned autorities
NIL					

PATNA

sh the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Nature	S.No.	Particulars	Amount (in Rs.)
nditure			
enditure			
t expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party			
ncured at clubs being entrance fees and subscriptions			
ncurred at clubs being cost for club services and facilities used			
y way of penalty or fine for violatation of any law for the time being in force			
y way of any other penalty or fine not covered above			
curred for any purpose which is an offence or which is prohibited by law			

missible under section 40(a);

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

Details of Payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee	Amount of Tax Deducted
(i)	(ii)	(iii)	(iv)	(v)
NIL				

yment referred to in sub-clause (ia)

Details of Payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payee
(i)	(ii)	(iii)	(iv)
NIL			

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

Date of Payment	Amount of Payment	Nature of Payment	Name and address of the payer	Amount of Tax Deducted	Amount out of (v) deposited, of any
(i)	(ii)	(iii)	(iv)	(v)	(vi)
NIL					

yment referred to in sub-clause (ib)

Details of Payment on which levy is not deducted:

(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 :

(iv) under sub-clause (ic) [Wherever applicable] : Not Applicable

(v) under sub-clause (iia) : Not Applicable

(vi) under sub-clause (iib) : Not Applicable

(vii) under sub-clause (iii) : Not Applicable

(viii) under sub-clause (iv) : Not Applicable

(ix) under sub-clause (v) : Not Applicable

[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:- : Not Applicable

(d) Disallowance/deemed income under section 40A(3)

(A) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditurecovered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details.**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)
We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

(B) **On The basis of examination of books of accounts and other relevant documents/evidence, whether the payment referred to in under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or accountpayee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business orprofession under section 40A(3A):-**

S.No.	Date of Payment	Nature of Payment	Amount	Name and PAN of the payee, if available
(i)	(ii)	(iii)	(iii)	(iii)
We have not come across any payment in excess of Rs.10,000/- made otherwise than by a crossed cheque or crossed bank draft, during the test check				

[e] provision for payment of gratuity not allowable under sec.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



	(h) amount of deduction inadmissible in terms of sec.14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	:	Nil
	(i) amount inadmissible under the proviso to sec. 36(1)(iii)	:	Nil
22.	Amount of interest inadmissible under section 23 of the MSME Development Act, 2006	:	Nil
23.	Particulars of payments made to persons specified under Section 40A(2)(b).	:	**As Per Annexure - B Attached**
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC :		
25.	Any amount of Profit chargeable to tax under Section 41 & computation thereof.	:	Nil
26.	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	:	Nil
	(a) Paid during the previous year;	:	Nil
	(b) not paid during the previous year:	:	Nil
	(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);	:	Nil
	(b) not paid on or before the aforesaid date.	:	Nil
	*** State whether sales tax, Goods & Service Tax customs duty,excise duty or any other indirect tax, levy, cess, impost, etc is passed through the profit and loss account.**		
27. (a)	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the Profit & Loss Account & treatment of outstanding Central Value Added Tax credits in the accounts.	:	Nil
	(b) Particulars of income or expenditure of prior period credited or debited to the Profit and Loss Accounts.:		Nil
28.	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia). If yes, please furnish the details for the same.		Nil

A. K. Salampuria & Associates Chartered Accountants PATNA

29.	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes,please furnish the details of the same.	:	Nil
29 A.	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
29 B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No)	:	Nil
	(b) If yes, please furnish the following details:		
	(i) Nature of income	:	Nil
	(ii) Amount thereof	:	Nil
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. {Sec 69D}	:	Nil
30 A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year? (Yes/No)	:	No
	(b) If yes, please furnish the following details:		
	(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?	:	
	(ii) Amount (in Rs.) of primary adjustment:	:	
	(iii) Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section(2) of section 92CE?(Yes/No)	:	
	(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)	:	
	(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	:	
30 B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crorerupees as referred to in sub-section (1) of section 94B? (Yes/No.)	:	No
	(b) If yes, please furnish the following details:		

A. K. Saraogi & Associates Chartered Accountants PATNA

(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred :

(ii) EBITDA during the previous year (in Rs.) :

(iii) Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above :

(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B :

A.Y.	Amount (Rs.)

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 :- : **As per Annexure- C Attached**

(i) name, address and permanent account number {if available with the assessee}of the lender or depositor; :

(ii) amount of loan or deposit taken or accepted; :

(iii) whether the loan or deposit was squared up during the previous year :

(iv) maximum amount outstanding in the account at any time during the previous year; :

(v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account :

(vi) In case the loan or deposit was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft :

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

(i) name, address and permanent account number {if available with the assessee}of the lender or depositor; :

(ii) amount of specified sum taken or accepted; :

(iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account :

(iv) In case the specified sum was taken or accepted by chequeor bank draft ; whether the same was taken or accepted by an account payee cheque or an account payee bank draft :

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

(ba) 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 NIL



relating to one event or occasion from a person, during the previous year, where such receipt is othewise than by a cheque or bank draft or use of ECS through a bank account :—

(i)	Name, address and PAN (if available with the assessee) of the payer	:	
(ii)	Nature of transaction	:	
(iii)	Amount of receipt (in Rs.)	:	
(iv)	Date of receipt	:	

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

(i)	Name, address and PAN (if available with the assessee) of the payer	:	
(ii)	Amount of receipt (in Rs.)	:	

(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggreate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year;— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:	
(ii)	Nature of transaction	:	
(iii)	Amount of receipt (in Rs.)	:	
(iv)	Date of receipt	:	

(bd) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggreate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year;— : NIL

(i)	Name, address and PAN (if available with the assessee) of the payer	:	
(ii)	Amount of receipt (in Rs.)	:	

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

{c} Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :- **As per Annexure- D Attached**

(i) name, address and permanent account number {if available with the assessee} of the payee;



(ii) amount of the repayment; :
(iv) maximum amount outstanding in the account at any time during the previous year; :
(v) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account :
(vi) In case the repayment was made by chequeor bank draft ; whether the same was repaid by an account payee cheque or an account payee bank draft :

{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

(i) name, address and permanent account number {if available with the assessee}of the payer; :
(ii) 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

(i) name, address and permanent account number {if available with the assessee}of the payer; :
(ii) Repayment of Loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :

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

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

S.No.	A.Y.	Nature of Allowance/Allowance (Rs.)	Amount as returned (Rs.)	All Losses/allowances not allowed u/s 115BAA/BAC/BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation u/s 115BAC/BAD (to be filed in A.Y.21-22 only)	Amount as assessed (give reference of relevant order)	Remarks
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
NIL							

(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 can not be allowed to be carried forward : NIL

A. K. Saraogi & Associates Chartered Accountants PATNA

in terms of sec. 79.

(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. : NIL

(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. : NIL

(e) In case of a company, please state that whether the company deemed to be carrying on a speculation business as referred in e xplanation to section 73, if yes, please furnish the details : NIL

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

Amont Debited to P&L A/c	Amount admissble as per the provisions of the Income Tax Act 1961 and also fulfills the conditions, if any apecified under the conditions,if any specified under the relevant provisions of the Act or Rules or any other guidelines, circular etc., issued in this behalf.

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:-

TAN	Section	Nature of Payment	Total amount of Payment or Receipt of the nature specified in Col. 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 ded. Or coll. 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).
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
PTNP03469E	192	Salary	41,00,000.00	14,25,000.00	14,25,000.00	4,50,000.00			
	194C	Works Contract	1,29,80,320.00	91,52,361.00	91,52,361.00	91,524.00			
	194J	Fees/Royalty	6,01,200.00	5,40,000.00	5,40,000.00	54,000.00			
	194H	Commission / Brokerage	1,00,000.00	1,00,000.00	1,00,000.00	5,000.00			
	194A	Any other Interest	25,36,741.65	7,63,746.00	7,63,746.00	76,377.00			

	194-IC	Payment under Joint Development agreement	69,00,000.00	60,37,500.00	60,37,500.00	6,03,750.00			

(b) whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:-

TAN	Type of Form	Due Date of Furnshing	Date of Furnishing, If furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported. If not, please furnish list of of details/transactions which are not reported.
PTNP03469E	26Q	31.07.2024	30.07.2024	Yes
PTNP03469E	24Q	31.07.2024	30.07.2024	Yes
PTNP03469E	24Q	31.10.2024	26.10.2024	Yes
PTNP03469E	26Q	31.10.2024	26.10.2024	Yes
PTNP03469E	24Q	31.01.2025	30.01.2025	Yes
PTNP03469E	26Q	31.01.2025	30.01.2025	Yes
PTNP03469E	24Q	31.05.2025	16.05.2025	Yes
PTNP03469E	26Q	31.05.2025	16.05.2025	Yes

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If Yes, please furnish:-

TAN	Amount of interest payable	Amount paid out of column(ii)	Date of Payment
(i)	(ii)	(iii)	(iv)



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

(i) Opening stock

(ii) Purchases during the previous year;

(iii) Sales during the previous year;

(iv) Closing stock;

(v) shortage/excess, if any.

(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 :

{i} Opening Stock;

{ii} purchases during the previous years

{iii} consumption during the previous years;

{iv} sales during the previous year

{v} closing stock

{vi} yield of finished products

{vii} * percentage of yield;

{viii} shortage / excess, if any.

{B} Finished products / By-products :

{i} Opening Stock;

{ii} purchases during the previous years;

{iii} quantity manufactured during the previous year;

{iv} sales during the previous year;

{v} closing stock;

{vi} shortage / excess, if any.

*Information may be given to the extent available.

36 (a) Whether the assesee has received any amount in the nature of dividend as referred to in sub-clause(e) of clause (22) of section 2? (Yes/No.) : A

(b) If yes, please furnish the following details:—

(i) Amount received (in Rs.)

(ii) Date of receipt

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. :

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. :



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 the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor. :

40. Details regarding turnover, gross profit, etc., for the previous year and preceeding previous year : **As per Annexure E**

S.No.	Particulars	Previous year	Preceeding Previous Year
	Total Turnover		
	Gross Profit/Turnover		
	Net Profit/Turnover		
	Stock in Trade/Turnover		
	Material Consumed/Finished Goods Produced		

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

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B? (Yes/No) :

(b) If yes, please furnish :

Reporting Entity Identification Number	Type of form	Due Date for Furnshing	Whether the form contains information about all

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? (Yes/No) :

(b) If yes, Please furnish the following details :

(i) Whether report has been furnished by the assessee or its
(ii) parent entity or an alternate reporting entity
(iii) Name of parent entity
(iv) Name of alternate reporting entity (if applicable)
(v) Date of furnishing of report

(c) If Not due, please enter expected date of furnishing the report :

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

PATNA

Total Amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expendtiure relating to entities not registered under GST
	Relating to Goods or services exempt under GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
6,54,22,388.75	23,80,405.00	0.00	5,30,87,098.75	5,54,67,503.75	99,54,885.00

ADDRESS: 1st Floor, Above Mica Sales
Near Chanakya Cinema
Exhibition Road, Patna - 800 001

PLACE: Patna
DATE : 21.08.2025

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348

UDIN:- 25424348BMLM004370

A. K. Salampuria & Associates PATNA Chartered Accountants

PATWARI PROJECTS

04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

COMPUTATION OF DEPRECIATION
AS PER INCOME TAX ACT, 1961

ANNEXURE	:	A
Ass. Yr.	:	2025-2026
Acc. Yr.	:	2024-2025
Form No.	:	3 CD
Clause No.	:	18

Sl. No.	Description of Assets/ Block of Assets	Rate of Depreciation	Actual cost or W.D.V.	Addition during the year		Deduction	Total	Depreciation allowable	W.D.V. at the end of the year
				Upto Sep.2024	After Sep.2024				
	LAND & BUILDING@10%								
	Factory Building	10%	-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-
	PLANT & MACHINERY@15%								
	CCTV	15%	29,410.00	-	-	-	29,410.00	4,411.00	24,999.00
	Concrete Mixer	15%	32,269.00	-	-	-	32,269.00	4,840.00	27,429.00
	Water Tank	15%	2,127.69	-	-	-	2,127.69	319.00	1,808.69
	Generator	15%	43,350.00	-	-	-	43,350.00	6,502.00	36,848.00
	Mobile	15%	4,382.97	-	-	-	4,382.97	657.00	3,725.97
	TOTAL		1,11,539.66	-	-	-	1,11,539.66	16,729.00	94,810.66
	PLANT & MACHINERY@40%								
	Computer	40%	-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-
	Total :		1,11,539.66	-	-	-	1,11,539.66	16,729.00	94,810.66



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

ANNEXURE	B
Ass. Yr.	2025-2026
Acc. Yr.	2024-2025
Form No.	3 CD
Clause No.	23

Inadmissible expenses u/s 40(b)/40(ba)

(In Rs.)

Name of Related Party	Relation	Nature of Payment	PAN No.	Payment Made Amount (Rs.)
rishita Heman Motiyani	Daughter in Law of Partner	Interest on Unsecured Loan	CGDPM1948J	2,05,100.20
Nikita Sinha	Daughter in Law of Partner	Interest on Unsecured Loan	FCMPS6246D	59,873.45
Vedant Patwari	Son of Partner	Salary	BZWPP3589H	15,00,000.00
Ghanshyam Patwari	Partner	Interest	AGDPP5930B	10,61,461.00
Sangeeta Patwari	Partner	Interest	AAXPP9615P	7,11,534.00
Siddharth Patwari (HUF)	HUF of Son	Interest on Unsecured Loan	ABIHS3772G	89,716.00

A. K. Saraogi & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

Annexure	: C
Assesment Year	: 2025-2026
Accounting Year	: 2024-2025
Form No	: 3 CD
Clause No	: 31(a)

Particulars of each loan or deposit in an amount exceeding the limit specified in Section 269 SS taken or accepted by the assessee during the previous year

Name, address & PAN No. of the payee	Amount of loan or deposit taken or accepted during the year	Whether loan/ deposit account was squared up during the year	Maximum amount outstanding at any time during the 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
1. **Abhishek Patwari** 105, Jamuna Apartment SK Puri, Phulwari, Boring road Patna - 800 013 **PAN:- AAQPP9546G**	15,00,000.00	Yes	15,00,000.00	Net Banking	NA
2. **Aspran India** B 2703, IREO Victory Valley Sector 67, Gurgaon Haryana - 122001 **PAN:- AEBPA4738E**	35,00,000.00	Yes	35,00,000.00	Net Banking	NA
3. **Nikita Sinha** 304, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- ECMPS6246D**	8,00,000.00	No	8,28,723.45	Net Banking	NA
4. **Pratik Kumar Kariwai** 501, Block B, Repent Sagar,	25,00,000.00	Yes	25,00,000.00	Net Banking	NA

Raghunathpur, Kolkata 700059 **PAN:- BSDPA1295F**					
5. **Vedant Patwari (HUF)** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- AAOHV2448F**	7,06,000.00	No	7,06,000.00	Net Banking - 3,55,000 Cheque - 3,51,000	NA Account Payee Cheque
6. **Siddharth Patwari HUF** 401, Vishal Tilakraj Apartment Bank Road Patna - 800 001 **PAN:- ABHHS3772G**	3,75,000.00	No	25,32,748.00	Cheque	Account Payee Cheque



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

ANNEXURE	:	D
Ass. Yr.	:	2025-2026
Acc. Yr.	:	2024-2025
Form No.	:	3 CD
Clause No.	:	31©

Particulars of each loan or Payment in an amount exceeding the limit specified in Section 269T Paid or Return by the assessee during the previous year

Name, address and permanent account number (PAN)	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or paid was repayment or Back by cheque or bank draft or use of electronic clearing system through bank account.	whether the loan or deposit was paid or return by cheque or bank draft whether the same was back or return by an account payee cheque or an account payee an draft
Abhishek Patwari PAN - AAQPP9546G 105, Jamuna Apartment,SK Puri, Phulwari, Boring road, Patna - 800 013	15,00,000.00	15,00,000.00	Net Banking	NA
Aspran India PAN - AEBPA4738E B 2703, IREO Victory Valley, Sector 67, Gurgaon, Haryana - 122001	35,00,000.00	35,00,000.00	Net Banking	NA

PATNA

Harshita Heman Motiyani PAN - CGDPM1948J 401, Vishal Tilakraj Apartment, Bank road, Patna 01	11,01,453.00	20,63,587.00	Net Banking	NA
Nikita Sinha PAN - FCMPS6246D 401, Vishal Tilakraj Apartment, Bank road, Patna 01	8,27,530.00	8,28,723.45	Net Banking	NA
Nancy Agrawal PAN - BSDPA1295F 501, Block B, Repent Sagar, Raghunathpur, Kolkata 700059	25,00,000.00	25,00,000.00	Net Banking	NA
Radhika Khemka PAN - DVYPK4195L Singeshwar Apartment, Boring canal road, Patna 01	10,00,000.00	38,46,340.00	Net Banking	NA
Ruchika Lath PAN - AGHPP2379L Patna 01	10,53,348.00	10,53,348.00	Net Banking	NA
Sidharth Patwari HUF PAN - ABIHS3772G 401, Vishal Tilakraj Apartment, Bank road, Patna 01	26,32,748.00	25,32,748.00	Cheque - 25,32,748 Net Banking - 1,00,000	A/C payee Cheque N/A
Vedant Patwari PAN - BZWPP3589H 401, Vishal Tilakraj Apartment, Bank road, Patna 01	3,51,000.00	3,51,000.00	Net Banking	NA

A. K. Saraogi & Associates Chartered Accountants PATNA

Vedant Patwari (HUF) PAN - AAOHV2448F 401, Vishal Tilakraj Apartment, Bank road, Patna 01	3,55,000.00	7,06,000.00	Net Banking	NA



PATWARI PROJECTS

04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

Annexure	:	E
Assesment Year	:	2025-2026
Accounting Year	:	2024-2025
Form No	:	3 CD
Clause No	:	40

		Previous Year	Preceeding Previous Year
(i) **Gross Profit / Turnover**			
Turnover	=	8,27,85,000.00	2,97,78,262.00
Gross Profit	=	82,02,614.29	89,73,333.96
Gross Profit / Turnover	=	82,02,614.29	89,73,333.96
		8,27,85,000.00	2,97,78,262.00
	=	**9.91%**	**30.13%**
(ii) **Net Profit / Turnover**			
Turnover	=	8,27,85,000.00	2,97,78,262.00
Net Profit	=	11,92,304.25	7,41,857.40
Net Profit / Turnover	=	11,92,304.25	7,41,857.40
		8,27,85,000.00	2,97,78,262.00
	=	**1.44%**	**2.49%**
(iii) **Stock-In-Trade / Turnover**			
Turnover	=	8,27,85,000.00	2,97,78,262.00
Closing Stock	=	7,60,34,170.74	8,55,53,760.27
Closing Stock / Turnover	=	7,60,34,170.74	8,55,53,760.27
		8,27,85,000.00	2,97,78,262.00
	=	**91.85%**	**287.30%**
(iv) **Material Consumed / Finished Goods Produced**			
Raw Material Consumed		-	-
Finished Goods Produced		6,50,62,796.18	6,19,13,146.31
Raw Material Consumed / Finished Goods Produced		0.00%	0.00%



PATWARI PROJECTS
94, OM COMPLEX, S.P VERMA ROAD
Patna- 800001
Balance Sheet as at 31.03.2025

(Amount in Rs.)

Particulars	Note	31st March, 2025	31st March, 2024
I. EQUITY AND LIABILITIES			
1 Owners' Fund			
(a) Owners' Capital Account	3	2,22,92,008.23	1,77,94,757.98
(b) Reserves & Surplus	4	-	-
		2,22,92,008.23	1,77,94,757.98
2 Non-current Liabilities			
(a) Long-term borrowings	5	58,66,116.65	1,02,67,826.00
(b) Deferred tax liabilities (Net)			
(c) Other long term liabilities	6	-	-
(d) Long-term provisions			
		58,66,116.65	1,02,67,826.00
3 Current Liabilities			
(a) Short-term borrowings	7	-	-
(b) Trade payables	8	80,75,474.00	58,71,172.10
(c) Other current liabilities	9	5,38,46,934.00	5,58,36,303.00
(d) Short-term provisions	10	-	-
		6,19,22,408.00	6,17,07,475.10
Total		9,00,80,532.88	8,97,70,059.08
II. ASSETS			
1 Non-Current Assets			
(a) Property, plant and equipments and Intangible assets			
(i) Property, plant and equipments	11	94,810.66	1,11,539.66
(ii) Intangible assets	11	-	-
(iii) Capital Work in progress	11	-	-
(iv) Intangible assets under development	11	-	-
(b) Non-current Investments	12	-	-
(c) Deferred tax assets (Net)			
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
		94,810.66	1,11,539.66
2 Current Assets			
(a) Current Investments	15	-	-
(b) Inventories	16	7,60,34,170.74	8,55,53,760.27
(c) Trade receivables	17	-	-
(d) Cash and bank balances	18	1,31,81,026.48	38,44,513.15
(e) Short-term loans and advances	19	7,70,525.00	2,60,246.00
(f) Other current assets	20	-	-
		8,99,85,722.22	8,96,58,519.42
Total		9,00,80,532.88	8,97,70,059.08
Brief about the entity	1	-	-
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

For, A.K.Salampuria & Associates
Chartered Accountants
FRN 004285C

Place: Patna (CA AKSHYA SINGHANIA)
Date: 21.08.2025 (M.No. 424348)
(Partner)
UDIN : 25424348BMKM004370

For, M/s PATWARI PROJECTS

Sangeeta Patwari — Partner

Gaurav Patwari — Partner

A. K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS

04, OM COMPLEX, S.P VERMA ROAD

Patna- 800001

Statement of Profit and Loss for the year ended 31st March, 2025

(Amount in Rs.)

	Particulars	Note	31st March, 2025	31st March, 2024
I.	Revenue from operations	21	8,27,85,000.00	2,97,78,262.00
II.	Other Income	22	4,24,614.18	2,08,656.16
III.	**Total Income (I+II)**		**8,32,09,614.18**	**2,99,86,918.16**
IV.	Expenses:			
	Cost of materials consumed	23	-	-
	Purchase of Stock-in-Trade	24	-	-
	Changes in inventories of finished goods	25	-2,64,77,005.62	-
	Work-in-progress and Stock-in-Trade	26	3,59,96,595.15	-4,11,08,218.27
	Employee benefits expense	27	41,00,000.00	36,94,000.00
	Depreciation and amortization expense	11	16,729.00	19,683.00
	Finance Costs	28	25,36,741.65	23,37,712.35
	Other expenses	29	6,58,44,249.75	6,43,01,883.68
	Total Expenses (IV)		**8,20,17,309.93**	**2,92,45,060.76**
V.	**Profit before exceptional and extraordinary items, partners' remuneration and tax (III-IV)**		11,92,304.25	7,41,857.40
VI.	Exceptional items			
VII.	**Profit before extraordinary items, partners' remuneration and tax (V-VI)**		11,92,304.25	7,41,857.40
VIII.	Extraordinary items			
IX.	**Profit before partners' remuneration and tax (VII-VIII)**		11,92,304.25	7,41,857.40
X.	**Partners' Remuneration**		-	-
XI.	Profit before tax (IX-X)		11,92,304.25	7,41,857.40
XII.	Tax expense:			
	(i) Current tax			
	(ii) Tax of earlier years			
XIII.	**Profit/ (loss) for the period from continuing operations (XI-XII)**		11,92,304.25	7,41,857.40
XIV.	Profit/ (loss) from discontinuing operations			
XV.	Tax expense of discontinuing operations			
XVI.	**Profit/ (loss) from discontinuing operations (after tax) (XIV-XV)**		-	-
XVII.	Profit/ (Loss) (XIII+XVI)		11,92,304.25	7,41,857.40

The accompanying notes are an integral part of the financial statements

For, A.K.Salampuria & Associates
Chartered Accountants
FRN 004285C

Place: Patna (CA AKSHYA SINGHANIA)
Date: 21.08.2025 (M.No. 424348)
(Partner)
UDIN : 25424348BMLM004370

For, M/s PATWARI PROJECTS

Sangeeta Patwari
Partner

Shyam Patwari
Partner

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTE - 1

Brief about the entity

The firm named Patwari Projects was incorporated on 20.03.2017 and presently consists of two partner who are actively involved in the business. The firm is involved in the Building & Construction work.

NOTE - 2

1 **Significant Accounting Policies**

1.1 **Basis of preperation of financial statements.**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2014, the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India (SEBI). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

1.2 **Use of estimates.**

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported blances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, post-sales customer support and the useful lives of fixed assets.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

1.3 **Revenue Recognition.**

All revenue and expense are accounted for on accrual basis except as otherwise stated. Sales are recognised, net of returns and trade discounts , on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers, sales excludes excise and vat. Interest income is recognized on time proportion basis taking into account the amount oustanding and rate applicable.

1.4 **Provisions and Contingent Liabilities.**

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made ,a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.5 **Fixed assets and capital work-in-progress.**

Fixed assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until fixed assets are ready for use. Capital work-in-progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

1.6 **Inventories.**

A. K. Sahanpuria & Associates • Chartered Accountants • PATNA

Raw Materials and Finished Goods - Valued at Cost or NRV, whichever is lower
Cost of inventories includes all expenses incurred in bringing the goods to their present location and condition.

1.7 **Depreciation and amortization.**
Depreciation on fixed assets is provided on the written down value method at the rates prescribed by The Companies Act, 2013. Depreciation for assets purchased/sold during a period is proportionately charged.

1.8 **Impairment of assets.**
An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

1.9 **Retirement benefits to employee.**

a **Gratuity.**
Not Applicable

b **Provident fund.**
Eligible employees receive benefits from a provident fund, which is a defined benefit plan. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary.

1.10 **Income Taxes.**
Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.
The deferred tax for timing difference between the book and tax profits for the year is accounted for using the tax rates and laws that have been substantively enacted as of the Balance Sheet date in accordance with Accounting Standard AS-22 on " Accounting for taxes on income " . Deferred Tax Assets mainly arising on account of brought forward losses and unabsorbed depreciation is recognised , only if there is a virtual certainty of its realization, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization. At each balance sheet date, carrying amount of deferred asset / liability shall be reviewed and the necessary adjustments to asset or liability shall be made.

1.11 **Investment.**
Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Note-4		
Reserves and Surplus		
(a) Capital reserve	-	-
Total:	-	-
Note-5		
Long-term Borrowings		
Secured		
(a) Term Loan		
(i)		-
Less: Current maturities of long term borrowings	-	-
Total (i) :	-	-

a) Terms of repayments : NA
b) The company does not have any continuing default in repayment of loan and interest on the balance sheet date.
c) Nature of Security Given : NA

Unsecured		
(a) Loans repayable on demand		
Nikita Sinha	8,28,723.45	8,02,368.00
Vedant Patwari (Huf)	3,51,000.00	-
Harshita Motiyani	11,46,724.20	20,63,587.00
Radhika Khemka	31,83,925.04	38,46,340.00
Siddharth Patwari HUF	3,55,743.96	25,32,748.00
Ruchika Lath	-	10,22,783.00
Total (ii) :	58,66,116.65	1,02,67,826.00

a) Terms of repayments : In the absence of any agreement, the terms of the repayment of the unsecured loan, is not ascertainable. But as per the management representation the same would not be repaid in the next 12 months.
b) The firm does not have any continuing default in repayment of loan and interest on the balance sheet date.
c) Nature of Security Given : NIL

Total (i+ii) :	58,66,116.65	1,02,67,826.00
Note-6		
Other Long-Term Liabilities		
Others		
Total:	-	-
Note-7		
Short-term Borrowings		
Secured		
(a) Loans repayable on demand		
(i)	-	-
Current maturities of Long term borrowings	-	-
Total (i) :	-	-

a) Terms of repayments : NA
b) The company does not have any continuing default in repayment of loan and interest on the balance sheet date.
c) Nature of Security Given : NA

Lalampuria & Associates PATNA Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Unsecured		
Total (ii) :	-	-
Total (i+ii) :	-	-

Note-8
Trade Payables

Sundry creditors for goods	80,75,474.00	58,71,172.10
Total:	80,75,474.00	58,71,172.10

Particulars	Outstanding for following periods from due date of payment			
	<1y	1y-2y	2y-3y	More than 3y
MSME	-	-	-	-
Others	-	-	-	-
Disputed Dues – MSME	-	-	-	-
Disputed Dues - Others	-	-	-	-
Total:	-	-		-

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
Particulars		-
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each ccounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

Note-9
Other current liabilities

Sundry Creditor for expenses		
Audit Fees Payable	35,000.00	35,400.00
Salary Payable	-	4,92,500.00
Total (a) :	35,000.00	5,27,900.00
Sundry Creditor for Services	15,84,158.00	
Total (b) :	15,84,158.00	-
Sundry Creditor for Others		
Non-adjustable Amount Payable	1,55,555.00	1,55,555.00
Total (c) :	1,55,555.00	1,55,555.00

A.K. Salampuria & Associates • Chartered Accountants • PATNA

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Statutory Liability		
TDS Payable	1,20,351.00	1,41,048.00
Total (d) :	1,20,351.00	1,41,048.00
Other Payable		
Total (e) :	-	-
Advance Receipt From Flat Booking		
Devkinandan		
A Block		
Ranjana-106	-	75,60,000.00
Upendra Kumar Kishor - 105	45,25,000.00	
Keshav Khandelwal - 201	30,00,000.00	30,00,000.00
Vibhay Kumar - 203	-	4,75,000.00
Niraj Khandelwal - 401	30,00,000.00	30,00,000.00
Tinku Kumar Yadav - 403	-	6,00,000.00
Sujeet Kumar Singhania- 405	36,87,600.00	36,87,600.00
Akshya Singhania - 406	29,02,000.00	7,87,500.00
B Block		
Sajjan Kumar khemka - 101	-	24,58,000.00
Shantam Kumar Khemka - 107	-	30,43,000.00
Kamal Drolia - 108	26,00,000.00	26,00,000.00
Jitendra Kumar - 202	36,00,000.00	36,00,000.00
Anand Bharti - 208	34,00,000.00	29,00,000.00
Vikash Kumar Sinha- 301	-	30,88,700.00
Rahul Kumar - 302	-	3,00,000.00
Annand Dokania - 401	-	36,40,000.00
Sonu Dokania - 402	-	37,09,000.00
Vijay Bhaskar - 405	-	54,85,000.00
Annand dokania - 501	-	50,78,000.00
Jagannath Enclave		
A Block		
Ruchika Lath-311	14,00,000.00	-
Abhisek Patwari-312	36,77,100.00	-
Nancy Agarwal-312	36,77,100.00	-
Amit Agarwal-313	80,55,400.00	-
Suman Khemkha-408	64,48,170.00	-
Suman Khemkha-409	10,50,000.00	-
Kamal Drolia-411	9,29,500.00	-
Total (f) :	5,19,51,870.00	5,50,11,800.00
Total (a+b+c+d+e+f) :	5,38,46,934.00	5,58,36,303.00
Note-10		
Short-term Provisions		
Total:	-	-
Note-12		
Non-current Investments		
Other Investments		
Total:	-	-

A.K. Salampuria & Associates Chartered Accountants PATNA

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Note-13		
Long Term Loans and advances		
Others		
Total:	-	-
Note-14		
Other Non-current assets		
Others		
Total:	-	-
Note-15		
Current Investments		
Other Investments	-	-
Total:	-	-
Note-16		
Inventories	**Unit**	
(As taken valued and certified by the Management)		
Raw Materials	-	-
WIP	4,95,57,165.12	8,55,53,760.27
Finished Goods	2,64,77,005.62	-
(At cost or NRV whichever is lower)		
Total:	7,60,34,170.74	8,55,53,760.27
Note-17		
Trade Receivables		
	-	-

Particulars	Outstanding for following periods from due date of payment			
	<6m	6m-1y	1y-2y	2y-3y
Undisputed Trade Receivables-Considered Good	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
Disputed Trade Receivables-Considered Good	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-
Total:	-	-	-	-

Note-18		
Cash & Bank Balances		
Cash at Bank		
Central Bank of India (A/c no-3617733482) (IFSC-CBIN0281668)	25,800.99	25,800.99
ICICI Bank (A/c No-057905002397) (IFSC-ICIC0000579)	21,64,822.41	171831.39
ICICI Bank(Lalita Residency) (A/c No-057905004317) (IFSC-ICIC0000579)	-	2,10,865.40
ICICI Bank (Devkinandan)	-	3,64,500.00

A.K. Salampuria & Co. Chartered Accountants PATNA

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
(A/c No-057905004432) (IFSC-ICIC0000579)		
Jagannath Enclave Rera Retention A/c (A/c No-057905004871) (IFSC-ICIC0000579)	16,091.80	-
ICICI Bank (Devkumarjan) (A/c No-057905004428) (IFSC-ICIC0000579)	1,055,658.30	1,213,727.00
Bank of Baroda (A/c No-43100200000384) (IFSC- BARB0EXHPAT)	17,495.71	27,521.00
FD against Bank Guarantee (Given to Fire Dept)	1,384,776.29	1,384,776.29
Fixed Deposit with Bank Of Baroda(Given to Fire Dept.)	235,580.00	235,580.00
Fixed Deposit with Bank	8,016,566.00	-
Cash in hand Cash	264,234.98	209,911.08
Total:	13,181,026.48	3,844,513.15

Note-19
Short-term Loans & advances

Advance to Suppliers		-
Total (a) :	-	-
Advance to Others		
Vedant Patwari	351,000.00	-
Total (b) :	351,000.00	-
Advance for Expenses		-
Total (c) :	-	-
Advances to Government		
Advance Tax (A.Y - 2025-26)	300,000.00	
Advance Tax (A.Y - 2024-25)	-	235,000.00
TCS Receivable (A.Y - 2024-25)	-	4,109.00
TCS Receivable (A.Y - 2025-26)	1,058.00	
TDS Receivable (A.Y - 2025-26)	118,467.00	-
TDS Receivable (A.Y - 2024-25)	-	21,137.00
Total (d) :	419,525.00	260,246.00
Advances to Others		-
Total (e) :	-	-
Total (a+b+c+d+e) :	770,525.00	260,246.00

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars		As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Other Current Assets			
Security Deposits			
Total:		-	-
Note-21			
Revenue from Operation	**Unit**		
Sale of goods		8,27,85,000.00	2,97,78,262.00
Total:		8,27,85,000.00	2,97,78,262.00
Note-22			
Other Income			
Interest On Fixed Deposit		4,00,352.00	1,89,899.00
Rebate And Discount		664.00	-
Interest on Income Tax Refund		843.00	-
Round off		1,024.18	0.16
Discount Received		21,731.00	18,757.00
Total:		4,24,614.18	2,08,656.16
Note-23			
Cost of Materials Consumed	**Unit**		
Opening Stock		-	-
Add: Purchases			-
Less: Discounts			-
Less: Closing Stock			-
Total:		-	-
Note-24			
Purchase of Stock-in-Trade	**Unit**		
Purchases			-
Total:		-	-
Note-25			
Changes in inventories of finished goods	**Unit**		
Closing Stock		2,64,77,005.62	-
Less: Opening Stock		-	-
Total:		2,64,77,005.62	-
Note-26			
Work In Progress and Stock in Trade	**Unit**		
Closing Stock of WIP		4,95,57,165.12	8,55,53,760.27
Less: Opening Stock of WIP		8,55,53,760.27	4,44,45,542.00
Total:		-3,59,96,595.15	4,11,08,218.27
Note-27			
Employee Benefit Expenses			
Salary & Wages		41,00,000.00	36,94,000.00
Total:		41,00,000.00	36,94,000.00
Note-28			
Finance Cost			
Interest on Partner Capital		17,72,995.00	15,12,930.35
Interest on loan		7,63,746.65	8,24,782.00
Total:		25,36,741.65	23,37,712.35



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Note-29		
Other Cost		
Direct Expenses		
Amenity Expense	1,45,535.00	-
Glass Expense	47,631.00	-
Gym Expenses	50,000.00	-
Transformer	7,92,253.00	-
Commission and Brokerage	1,00,000.00	-
Signage Expenses	41,000.00	-
Hardware Exp	22,460.00	-
Non Adjustable Amount	69,00,000.00	-
Freight	1,200.00	-
Pilling Expense	7,57,000.00	-
Architecture	6,01,200.00	3,45,241.00
Brickwork	9,30,150.00	30,68,800.00
Brochure Expenses	53,100.00	41,300.00
Building Fees	-	53,92,770.00
Cement	47,60,225.00	28,49,699.00
CCTV	1,61,924.00	8,045.00
Carpenter Contractor Exp.	1,92,000.00	2,34,800.00
Chiping Contractor Exp.	-	52,912.00
Contractor	60,28,000.00	34,04,004.00
Danapur Municipal Fees	-	1,24,600.00
Development Fees	-	23,19,020.00
Door	2,40,030.00	17,78,177.00
Electrical Expenes	28,90,770.00	26,35,727.00
Earthing Expenes	47,999.90	11,358.00
Electrical Contractor Exp	4,98,161.00	8,34,668.00
Fencing Exp	-	5,58,459.00
Fire Expense	7,74,109.00	26,380.00
Granite Expenses	1,10,400.00	2,29,280.00
Generator	11,40,000.00	5,35,000.00
Grill Expenses	50,032.00	2,23,291.52
Insurance	26,728.00	58,660.00
Intercom	90,524.00	45,005.00
Labour Cess	11,96,405.00	32,53,113.00
Lift Expenses	43,54,200.00	5,82,014.69
Municipal Tax	-	1,000.00
NOC	4,245.00	5,084.00
Paint Expense	8,24,536.00	10,49,875.00
Paint Contractor	8,10,000.00	7,70,000.00
Plumbing Items	32,79,978.00	32,64,333.00
Plumbing Contractor	5,65,000.00	11,95,155.00
Pest Control Exp	-	16,000.00
Railing exp	95,998.88	3,92,787.00
RMC	3,90,150.00	48,81,992.00
Sand	23,55,270.00	20,37,818.10
Safety Expenses	-	3,304.00
Soil Testing Fees	-	62,540.00
Swimming Pool Exp.	7,42,063.40	2,57,940.00
Stone Chip	27,07,681.00	14,45,622.00
Tiles Expenses	11,62,739.00	38,04,438.00
Tiles Contractor	2,05,000.00	11,32,000.00
Steel TMT Bar	1,28,28,767.00	71,60,687.00
UPVC Window Exp	22,78,974.00	31,47,780.00



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars	As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Water proofing expenses	1,69,268.00	75,000.00
Wooden Expense	36,40,089.00	25,97,467.00
Total (a) :	6,50,62,796.18	6,19,13,146.31
Indirect Expenses		
Bank Charges	3,910.85	4,003.90
Google QR Expenses	11,800.00	-
Member Fees	13,924.00	11,800.00
Lalita Occupancy Certificate Exp	62,111.00	-
Rera Registration Fees	54,500.72	-
Noc Lalita Expenses	1,000.00	-
Electricity Expenses	44,000.00	58,550.00
Interest & Fees	-	1,000.00
Misc Exp	-	3,304.00
nsurance Expenses	45,791.00	13,859.00
Telephone & Internet	-	3,533.00
Audit Fees	46,800.00	52,600.00
GST	4,14,116.00	18,57,496.47
Professional Tax	2,500.00	2,500.00
Travelling Expenses	81,000.00	3,80,091.00
Total (b) :	7,81,453.57	23,88,737.37
Total (a+b) :	6,58,44,249.75	6,43,01,883.68

Note-30

RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

List of related parties where control exits and related parties with whome transctions have taken place and relationships:

Name of Related Party	Relation	Amount	PAN	Transaction Amount	Balance as on 31.03.2025
Associates					
Key management personnel					
ghanshyam Patwari	Partner	Interest on loan	AGDPP5930B	10,61,461.00	1,27,20,703.64
Sangeeta Patwari	Partner		AAXPP9615P	7,11,534.00	95,71,304.60
Relatives of Key management personnel					
Vedant Patwari	Son of Partner	Loan Paid	BZWPP3589H	3,51,000.00	3,51,000.00
Vedant Patwari	Son of Partner	Credit card Payment	BZWPP3589H	3,000.00	
Harshita Heman Motiyani	Daughter in Law of Partner	Interest on Unsecured Loan	CGDPM1948J	2,05,100.20	
Harshita Heman Motiyani	Daughter in Law of Partner	Loan Paid	CGDPM1948J	11,01,453.00	11,46,724.00
Nikita Sinha	Daughter in Law of Partner	Interest on Unsecured Loan	FCMPS6246D	59,873.45	



PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

NOTES FORMING PART OF THE ACCOUNTS

Particulars				As on 31.03.2025 (Amount)	As on 31.03.2024 (Amount)
Nikita Sinha	Daughter in Law of Partner	Loan Paid	FCMPS6246D	8,27,530.00	8,28,723.45
Nikita Sinha	Daughter in Law of Partner	Loan taken	FCMPS6246D	8,00,000.00	8,28,723.45
Vedant Patwari	Son of Partner	Salary	BZWPP3589H	15,00,000.00	

Note-31
Previous year figure has been regrouped & rearranged wherever necessary

Note-32
Claims and contingent liabilities against the company not acknowledged as debts.

Note-33
Balance Confirmation certificates in respect of Unsecured Loans, Trade Payable, Trade Receivable, Loans & Advances, Sundry Debtors and other accounts are subject to confirmation

Note-34
No Information of Sundry Creditors with regards to MSME classification has been provided

For, A.K.Salampuria & Associates
Chartered Accountants
FRN 004288E

Place: Patna (CA AKSHYA SINGHANIA)
Date: 21.08.2025 (M.No. 424340)
(Partner)
UDIN: 25424348BMLM007370

For, M/s PATWARI PROJECTS

Sangeeta Patwari
Partner

Ghanshyam Patwari
Partner

A.K. Salampuria & Associates PATNA Chartered Accountants

PATWARI PROJECTS
04, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

Note -3

CAPITAL ACCOUNT

S.No	Name	Share of Profit/loss (%)	Opening balance as at 01.04.2024	Capital introduced	Remuneration	Interest	Withdrawals	Share of profit/loss	Closing balance as at 31.03.2025
1	Ghanshyam Patwari	50	1,08,93,115.01	20,16,000.00		10,61,461.00	18,46,024.50	5,96,152.13	1,27,20,703.64
2	Sangeeta Patwari	50	69,01,642.97	21,08,000.00		7,11,534.00	7,46,024.50	5,96,152.13	95,71,304.60
			1,77,94,757.98	41,24,000.00	-	17,72,995.00	25,92,049.00	11,92,304.25	2,22,92,008.23
	Previous year (PY)		1,68,10,337.23	54,53,500.00	-	15,12,930.35	67,23,867.00	7,41,857.40	1,77,94,757.98

CURRENT ACCOUNT

S.No	Name	Share of Profit/loss (%)	Opening balance as at 01.03.2023	Capital introduced	Remuneration	Interest	Withdrawals	Share of profit/loss	Closing balance as at 31.03.2024
1									-
2									-
3									-
4									-
			-	-	-	-	-	-	-
	Previous year (PY)		-	-	-	-	-	-	-

Chartered Accountants A.K. Salampuria & Co. PATNA

PATWARI PROJECTS
94, OM COMPLEX, S.P VERMA ROAD
Patna- 800001

Notes forming part of the Financial Statements for the year ended 31st March, 2025

11 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Computer	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2024	-	-	1,31,222.66	-	-	-	-	1,31,222.66
Additions upto 04.10.2024	-							-
Addition after 04.10.2024	-							-
Deductions/Adjustments								-
At 1 April 2023	-	-	1,31,222.66	-	-	-		1,31,222.66
Additions upto 04.10.2023	-	-	-	-	-	-		-
Addition after 04.10.2023	-	-	-	-	-			-
Deductions/Adjustments								-
At 31 March 2025	-	-	**1,31,222.66**	-	-	-	-	**1,31,222.66**
At 31 March 2024	-	-	**1,31,222.66**	-	-	-	-	**1,31,222.66**
Depreciation/Adjustments								
At 1 April 2024	-	-	19,683.00	-	-	-	-	19,683.00
Additions	-	-	16,729.00	-	-	-	-	16,729.00
Deductions/Adjustments								-
At 1 April 2023	-	-	-	-	-	-		-
Additions	-	-	19,683.00	-	-	-		19,683.00
Deductions/Adjustments								-
At 31 March 2025	-	-	**36,412.00**	-	-	-	-	**36,412.00**
At 31 March 2024	-	-	**19,683.00**	-	-	-	-	**19,683.00**
Net Block								
At 31 March 2025	-	-	94,810.66	-	-	-	-	94,810.66
At 31 March 2024	-	-	**1,11,539.66**	-	-	-	-	**1,11,539.66**

For A. K. Salampuria & Co.
PATNA

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS									
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Receipe/formulae/model/design prototype	License and franchise	Others (specify nature)	Total
Gross Block										
At 1 April 2024										-
Additions upto 04.10.2024										-
Addition after 04.10.2024										-
Deductions/Adjustments										-
At 1 April 2023										-
Additions upto 04.10.2023										-
Addition after 04.10.2023										-
Deductions/Adjustments										-
At 31 March 2025	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-	-
Amortisation/Adjustment										
At 1 April 2024										-
Additions	-	-	-	-	-	-	-	-	-	-
Deductions/Adjustments										-
At 1 April 2023										-
Additions										-
Deductions/Adjustments										-
At 31 March 2025	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-	-
Net Block										
At 31 March 2025	-	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-	-	-

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development	31 March 2025	31 March 2024
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-



PATWARI PROJECTS

04, Om Complex, S. P Verma Road
Patna – 800 001

Notes forming part of the accounts :

1. SIGNIFICANT ACCOUNTING POLICIES :

   a. Accounting Concepts

   The firm is follows mercantile system of accounting and recognizes income and expenditure on accrual basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

   b. Fixed Assets

   Fixed assets have been valued at their historical cost plus direct attributable cost in respect of acquisition of these assets.

   c. Depreciation

   Depreciation on fixed assets has been provided under Written Down Value Method (W.D.V.) of Income Tax Act, 1961.

   d. Inventories

   Stock-in-trade is valued at cost or NRV whichever is less. Cost for this purpose is calculated on average basis.

   e. Balances of sundry debtors and sundry creditors are subject to formal confirmation.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N - 004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN- 25424348BMLM004370

Place : Patna
Date : 21/08/2025

For **PATWARI PROJECTS**

Sangeeta Patwari
Partner

Partner

A. K. Salampuria & Associates PATNA Chartered Accountants