**Acknowledgement Number:758503701181224** **Date of filing : 18-Dec-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 | AABFW4190Q | | |
| Name | WINSOME INFRASTRUCTURE | | |
| Address | Shakti Market,, Near Gurukul School,, Gola Road, Danapur, Danapur , Patna , 05-Bihar, 91-INDIA, 801503 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(4)-Belated | e-Filing Acknowledgement Number | 758503701181224 |

| | | | |
|---|---|---|---|
| **Taxable Income and Tax Details** | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 1,30,450 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 1,30,450 |
| | Net tax payable | 5 | 40,700 |
| | Interest and Fee Payable | 6 | 5,440 |
| | Total tax, interest and Fee payable | 7 | 46,140 |
| | Taxes Paid | 8 | 46,140 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (+) 0 |
| **Accreted Income and Tax Detail** | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

This return has been digitally signed by SANJEEV KUMAR in the capacity of Partner having PAN AEPPR1404L from IP address 45.250.225.6 on 18-Dec-2024 13:53:47 DSC Sl.No & Issuer 5759789 & 156627309088506313000650801691307004785CN=Care4Sign DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN

System Generated Barcode/QR Code

**AABFW4190Q05758503701181224acfda8a273a6fd56302d2b06a968758f08494dfe**

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

A.Y. 2024-2025

| | | | |
|---|---|---|---|
| Name | : Winsome Infrastructure | Previous Year | : 2023-2024 |
| | | PAN | : AABFW 4190 Q |
| Address | : Shakti Market<br>Near Gurukul School<br>Gola Road, Danapur<br>Danapur, Patna - 801 503 | Date of Formation | : 16-Mar-2012 |
| | | Status | : Partnership Firm |

## Statement of Income

| | Sch.No | Rs. | Rs. | Rs. |
|---|---|---|---|---|
| ■ **Profits and gains of Business or Profession** | | | | |
| *Business-1* | | | | |
| Net Profit Before Tax as per P & L a/c | | | 1,30,454 | |
| Add: Inadmissible expenses & Income not included | | | | |
| Depreciation debited to P & L a/c | | | 68,746 | |
| *Adjusted Profit of Business-1* | | | 1,99,200 | |
| Total income of Business and Profession | | | 1,99,200 | |
| Less: Depreciation as per IT Act | 3 | | 68,747 | |
| *Income chargeable under the head "Business and Profession"* | | | | 1,30,453 |
| | | | | 1,30,453 |
| ■ **Total Income** | | | | 1,30,450 |
| Total income rounded off u/s 288A | | | | 39,135 |
| *Tax on total income* | | | | 1,565 |
| Add: Cess | | | | 40,700 |
| Tax with cess | | | | 12,995 |
| TDS / TCS | 4 | | | 27,705 |
| Balance Tax | | | | |
| Interest u/s 234A | 1 | | 554 | |
| Interest u/s 234B | | | 2,493 | |
| Interest u/s 234C | | | 1,393 | |
| Fee u/s 234F | | | 1,000 | 5,440 |
| Net tax payable | | | | 33,145 |
| Self-assessment tax paid | 2 | | | 33,145 |
| ■ **Balance tax payable** | | | | 0 |

**Schedule 1**

**Interest u/s 234A**

| | Amount |
|---|---|
| Net Tax payable | 27,705 |
| Months delayed | 2 |
| *234A Interest* | 554 |

K P AGRAWAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ M.No. 153341

Schedule 2

**Self Assessment tax paid**

| *Name of the Bank and BSR Code* | Date of deposit | Challan Sl.no. | Amount paid |
|---|---|---|---|
| RBL BANK LIMITED - 6160071 | 18-Dec-2024 | 00013 | 33,145 |

**Bank A/cs**

Bank Accounts in India

| Bank Name and Account No. | IFS Code | Type of Account |
|---|---|---|
| Axis bank - 912020029998764 | UTIB0001776 | Current |
| Icici bank ltd - 333905000311 | ICIC0003339 | Current |
| Axis bank - 914020007209042 | UTIB0001776 | Current |
| Union bank of india - 510341000677385 | UBIN0572675 | Current |
| Ratnakar bank ltd - 409001297523 | RATN0000344 | Current |
| Ratnakar bank ltd - 409001444361 | RATN0000344 | Current |
| Ratnakar bank ltd - 409001756105 | RATN0000344 | Current |

**For Winsome Infrastructure**

Date : 18-Dec-2024
Place : Patna

Authorised Signatory

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

Schedule 3

**Depreciation as per Income Tax Act**

| Block | Rate | WDV as on 01-Apr-2023 | Additions (put to use) up to 04-Oct-2023 | Additions (put to use) after 04-Oct-2023 | Deletions | Total | Depreciation | WDV as on 31-Mar-2024 |
|---|---|---|---|---|---|---|---|---|
| 4. Furnitures/ fittings 10%: | 10% | 1,35,503 | | | | 1,35,503 | 13,550 | 1,21,953 |
| 5. Plant/ Machinery 15%: not covered in other blocks, cars... | 15% | 2,88,561 | 50,809 | 18,471 | | 3,57,841 | 52,291 | 3,05,550 |
| 7. Plant/ Machinery 40%: computer, energy saving devices... | 40% | 7,264 | | | | 7,264 | 2,906 | 4,358 |
| Total | | 4,31,328 | 50,809 | 18,471 | | 5,00,608 | 68,747 | 4,31,861 |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

Schedule 4

| TDS as per Form 16A<br>Deductor, TAN | TDS deducted in own hands | TDS deducted in other's hands | TDS claimed in current year | TDS transferred to others | Balance TDS C/F | Gross Receipts as per 26AS | Income transferred to / from others | Head of Income | Gross receipt offered | Other's PAN |
|---|---|---|---|---|---|---|---|---|---|---|
| Union Bank Of India Ro Patna, TAN-PTNU01834A | 10,716 | | 10,716 | | | 1,07,161 | | Business / Profession | 1,07,161 | |

| Tax collected at source<br>Collector & TAN | TCS collected in own hands | TCS collected in other's hands | TCS claimed in current year | TCS transferred to others | Balance TCS C/F | Expenditure as per 26AS | Other's PAN |
|---|---|---|---|---|---|---|---|
| Randhir Kumar Singh, TAN-PTNR05590E | 2,279 | | 2,279 | | | 22,74,804 | |

| TDS as per Form 16B (194-IA), 16C (194-IB), 16D (194M), 16E (194S)<br>Deductor, PAN & Section | TDS deducted in own hands | TDS deducted in other's hands | TDS claimed in current year | TDS transferred to others | Balance TDS C/F | Gross Receipts as per 26AS | Income transferred to / from others | Head of Income | Gross receipt offered | Other's PAN |
|---|---|---|---|---|---|---|---|---|---|---|
| Preeti Gupta, PAN- AVHPG1396B, Section.- 194-IB | 78,000 | | 0 | | 78,000 | 78,00,000 | | | | |
| Grand Total | 90,995 | | 12,995 | | 78,000 | | | | | |
| Total TDS C/F to next year | | | | | 78,000 | | | | | |

[ Signature ]

K.P.AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

# INCOME TAX DEPARTMENT

## Challan Receipt

ITNS No. : 280

e-Filing Anywhere Anytime
Income Tax Department, Government of India

| | | |
|---|---|---|
| PAN | : | **AABFW4190Q** |
| Name | : | **WINSOME INFRASTRUCTURE** |
| Assessment Year | : | **2024-25** |
| Financial Year | : | **2023-24** |
| Major Head | : | **Income Tax (Other than Companies) (0021)** |
| Minor Head | : | **Self-Assessment Tax (300)** |
| Amount (in Rs.) | : | **₹ 33,145** |
| Amount (in words) | : | **Rupees Thirty Three Thousand One Hundred Forty Five Only** |
| CIN | : | **24121600066219RATN** |
| Mode of Payment | : | **Pay at Bank Counter** |
| Bank Name | : | **RBL Bank Limited** |
| Bank Reference Number | : | **20241218TIN306690060994** |
| Date of Deposit | : | **18-Dec-2024** |
| BSR code | : | **6160071** |
| Challan No | : | **00013** |
| Tender Date | : | **18/12/2024** |

## Tax Breakup Details (Amount In ₹)

| | | |
|---|---|---|
| A | Tax | ₹ 31,870 |
| B | Surcharge | ₹ 0 |
| C | Cess | ₹ 1,275 |
| D | Interest | ₹ 0 |
| E | Penalty | ₹ 0 |
| F | Others | ₹ 0 |
| | **Total (A+B+C+D+E+F)** | **₹ 33,145** |
| | **Total (In Words)** | **Rupees Thirty Three Thousand One Hundred Forty Five Only** |

## Thanks for being a committed taxpayer!

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### Congrats! Here's what you have just achieved by choosing to pay online:

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Save Environment

**e-Receipt**
Easy Access

# Winsome Infrastructure

Suksha Presidency , Ram Jaipal Nagar Bailry Road Danapur, Patna

## Balance Sheet

1-Apr-23 to 31-Mar-24

| Liabilities | Amount | Assets | Amount |
|---|---|---|---|
| Capital Account<br>( As Per Schedule A) | (1,24,11,802.97) | Fixed Assets<br>*( As Per Schedule B)* | 4,31,863.15 |
| Loan<br>(As Per Schedule C) | 15,00,000.00 | Investments In Fixed Deposit | 22,75,925.00 |
| Current Liabilities & Provisions<br>( As Per Schedule D) | 27,16,42,822.11 | Current Assets<br>( As Per Schedule E) | 25,80,23,230.99 |
| Total | 26,07,31,019.14 | Total | 26,07,31,019.14 |

For K P AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Kshitij P Agrawal
Proprietor

For Winsome Infrastructure

Partner

Partner

Palce : Patna
Date : 14/12/2024

K P AGRAWAL & ASSOCIATES
M.No. 153341
CHARTERED ACCOUNTANTS

# Winsome Infrastructure

Suksha Presidency , Ram Jaipal Nagar Bailry Road Danapur, Patna

## Profit & Loss A/c

1-Apr-23 to 31-Mar-24

| Particulars | Amount | Particulars | Amount |
|---|---|---|---|
| To Opening Stock-WIP | 21,43,64,832.93 | | |
| To Purchase Accounts ( As Per Schedule F) | 2,01,75,615.16 | By Closing Stock- WIP | 25,41,25,526.36 |
| To Direct Expenses ( As Per Schedule G) | 1,36,18,114.70 | By Interest Income | 1,30,454.00 |
| To Indirect Expenses ( As Per Schedule H) | 59,66,963.57 | | |
| To Net Profit | 1,30,454.00 | | |
| Total | 25,42,55,980.36 | Total | 25,42,55,980.36 |

For K P AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Kshitij P Agrawal
Proprietor

Palce : Patna
Date : 14/12/2024

For Winsome Infrastructure

Partner

Partner

K P AGRAWAL & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★
M.No. 153341

## Schedule No. "A" Partners Capital Accounts

### Sanjiv Kumar

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Balance | 94,44,225 | By Capital Introduced | 2,97,51,900.00 |
| To Taxes | 10,227.00 | By Profit For The year | 19,568.10 |
| To Withdrawals | 1,12,30,000.00 | | |
| To Closing balance | 90,87,016.10 | | |
| **Total** | **2,97,71,468.10** | - | **2,97,71,468.10** |

### Jitendra Sharma

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Balance | 29,53,831 | Profit For The year | 26090.8 |
| To Taxes | 13,636.00 | By Salary Income | |
| To Withdrawals | 3,00,000.00 | By Closing balance | 32,41,376.20 |
| **Total** | 32,67,467.00 | **Total** | 32,67,467.00 |

### Parandhaman B

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| | | By Opening balance | 10,02,169.00 |
| To Taxes | 13,636.00 | By Profit For The year | 26,090.80 |
| To Withdrawals | 50,00,000.00 | | |
| | | To Closing balance | 39,85,376.20 |
| **Total** | **50,13,636.00** | **Total** | **50,13,636.00** |



## Sudhir Hiwale

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Balance | 47,73,801 | | |
| To Taxes | 13,636.00 | By Profit For The year | 26,090.80 |
| To Withdrawals | 3,00,000.00 | | |
| | | By Closing balance | 50,61,346 |
| **Total** | **50,87,437.00** | - | **50,87,437.00** |

## Rajeev Kumar

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Balance | 34,89,460 | | |
| To Taxes | 3,409.00 | By Profit For The year | 6,522.70 |
| To Withdrawals | 3,00,000.00 | | |
| | | To Closing balance | 37,86,346.30 |
| **Total** | **37,92,869.00** | - | **37,92,869.00** |

## Nand Dulal kashyap

| Particular | Amount | Particular | Amount |
|---|---|---|---|
| To Opening Balance | 54,36,831 | | |
| To Taxes | 13,636.00 | By Profit For The year | 26,090.80 |
| | | To Closing balance | 54,24,376.20 |
| **Total** | **54,50,467.00** | - | **54,50,467.00** |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

Schedule No. "B" Fixed Assets

| Sr No | Particular | Opening Balance | Addition | | Total | Rate Of Dep | Depreciation | Closing Balance |
|---|---|---|---|---|---|---|---|---|
| | | | More Than 180 Days | Less Than 180 Days | | | | |
| 1 | Furniture | 1,35,503.00 | - | | 1,35,503.00 | 10% | 13,550.30 | 1,21,952.70 |
| 2 | Office Euipement | 2,88,561.00 | 50,809.00 | 18,471.00 | 3,57,841.00 | 15% | 52,290.83 | 3,05,552.05 |
| 3 | Computer | 7,264.00 | - | | 7,264.00 | 40% | 2,905.60 | 4,358.40 |
| **Total** | | **4,31,328.00** | **50,809.00** | **18,471.00** | **5,00,608.00** | | **68,746.73** | **4,31,863.15** |



## Schedule No. "C" Loans

| Particular | | Amount |
|---|---|---|
| Preetish Shekhar | | 5,00,000.00 |
| Winsome Realtors Icon | | 10,00,000.00 |
| | | - |
| **Total** | | **15,00,000.00** |

## Schedule No. "D" Current Liabilities & Provisions

| Particular | | Amount |
|---|---|---|
| **Duties & Taxes** | | (18,24,552.64) |
| GST Payable | (18,24,552.64) | |
| TDS Payable | | |
| **Sundry Creditors** | | 1,38,56,614.75 |
| (As Per List) | | |
| **Advances to Customer** | | 25,93,33,564.00 |
| Winsome Empire(ABCD) | (43,27,233.00) | |
| Winsome Empire Plaza | 5,79,44,085.00 | |
| Kanchan Kumari Loan | 1,76,000.00 | |
| Winsome Empire E- Block | 20,55,40,712.00 | |
| Retention | | 2,49,196.00 |
| Winsome ABCD & Plaza | 8,081.00 | |
| Winsome Empire E- Block | 2,41,115.00 | |
| Pankaj Kumar Shop | | 28,000.00 |
| **Total** | | **27,16,42,822.11** |

AGRAWAL & ASSOCIATES
M.No. 153341
CHARTERED ACCOUNTANTS

Schedule No. "E" Current Assets

| Particular | | Amount |
|---|---|---|
| **Closing Stock -WIP** | | **25,41,25,526.36** |
| Winsome Empire | - | |
| Winsome Plaza | 10,01,41,513.88 | |
| Winsome Empire E Block | 15,39,84,012.48 | |
| **Loans & Advances** | | 49,32,885.00 |
| Deepak Kumar LL | 3,00,000.00 | |
| Shobha Devi-LL | 9,00,000.00 | |
| Ajay Kumar (NLL) | 15,00,000.00 | |
| Dhiraj Kumar | 11,600.00 | |
| Loan - Neeraj Kumar Sinha | 9,06,305.00 | |
| Rishi Kapoor | 5,00,000.00 | |
| Winsome Realcon(Mahadev & Pearlz) | 1,78,743.00 | |
| Winsome Realty | 6,36,237.00 | |
| **Deposits** | | |
| **Cash & Bank Balance** | | (11,26,175.37) |
| Cash In Hand | 8,284.60 | |
| RBL A/c No.-409001444361 | (2,32,875.00) | |
| RBL Bank A/C- 409001297523 | 2,67,521.00 | |
| RBL BANK A/C - 409001756105 (FGH) | 1,00,000.00 | |
| Axis Bank-8764 (WP) Done | 1,14,214.41 | |
| Axis Bank A/c No.914020007209042 Done | 27,341.85 | |
| ICICI BANK-0311 (Empire) Done | (14,44,335.35) | |
| Union Bank of India Done | 33,673.12 | |
| TDS/ TCS Receivable | | 90,995.00 |
| **Grand Total** | | **25,80,23,230.99** |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

Schedule No. "F" Purchases

| Particular | | Amount |
|---|---|---|
| Purchase - Winsome Empire | | 3,22,397.74 |
| Purchase - Winsome Plaza | | 11,13,645.07 |
| Purchase - Winsome Empire E Block | | 1,87,39,572.35 |
| Total | | 2,01,75,615.16 |



## Schedule No. "G" Direct Expenses

| Particular | | Amount |
|---|---|---|
| **Direct Expenses -Winsome Empire** | | 20,39,774.00 |
| Grill Work Empire | 31,820.00 | |
| Labour Charges (Empire) | 2,93,336.00 | |
| Painting Works | 24,600.00 | |
| Site Development Expense | 16,36,018.00 | |
| Site Expenses | 54,000.00 | |
| **Direct Expenses -Winsome Plaza** | | 18,11,675.47 |
| Aluminium Door & Sliding Work(WP) | 2,92,013.00 | |
| CCTV Camera & Equipments(WP) | 1,68,827.95 | |
| Freight (WP) | 4,180.00 | |
| Labour Charge (WP) | 5,10,993.10 | |
| Painting & Putty Work(WP) | 4,830.00 | |
| Secretary Bihar Building & Other | 1,74,024.00 | |
| SITE EXP (WP) | 5,94,707.42 | |
| WATER PROOFING WORK (WP) | 62,100.00 | |
| **Direct Expenses -Winsome Empire E Block** | | 97,66,665.23 |
| Local Authority Exp | 2,50,000.00 | |
| CCTV Camera & Equipments. | 17,170.30 | |
| DEPARTMENTAL LABOUR | 36,200.00 | |
| JCB Work | 1,35,200.00 | |
| Labour Charge | 85,26,995.52 | |
| Loading & Unloading Exp. | 39,850.00 | |
| Site Exp. A/C | 90,508.00 | |
| Transportation Charge | 20,000.00 | |
| Waterproofing Work | 6,50,741.41 | |
| **Grand Total** | | **1,36,18,114.70** |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

## Schedule No. "H" Indirect Expenses

| Particular | | Amount |
|---|---|---|
| **Indirect Expenses -Winsome Empire** | | **13,04,581.89** |
| **Salary Paid** | **4,99,647.00** | |
| Bank Charges | 2,45,673.42 | |
| Client and Director Refreshment | 6,972.00 | |
| Depreciation | 68,746.73 | |
| Electricity Charges | 1,47,049.00 | |
| Fees/ Penalty on Taxes | 3.00 | |
| Interest on Loan | 15,867.00 | |
| Legal Exp | 28,300.00 | |
| Office Expenses | 1,835.00 | |
| Petrol Charges | 4,791.00 | |
| Repairing and Maintenance | 48,420.33 | |
| Security Guard Service Charge | 1,80,458.33 | |
| Service Charges | 4,841.50 | |
| Telephone/Mobile/Internet | 51,977.58 | |
| **Indirect Expenses -Winsome Plaza** | | 19,56,435.33 |
| **Salary Paid - Plaza** | **12,86,370.00** | |
| Electricity Expenses (WP) | 43,000.00 | |
| GST Expenses | 4,59,940.00 | |
| Office Expenses (WP) | 24,126.00 | |
| Petrol & Diesel (WP) | 52,463.00 | |
| Postage & Courier-Wp | 60.00 | |
| Printing & Stationery (WP) | 1,800.00 | |
| SECURITY GUARD-PLAZA | 88,676.33 | |
| **Indirect Expenses -Winsome Empire E -Block** | | **27,05,946.35** |
| **Salary Paid** | **19,25,389.00** | |
| Advertisement & Business Promotion | 3,500.00 | |
| ANNUAL MEMBERSHIP | 10,000.00 | |
| Bank Charge | 9,791.00 | |
| Electricity Exp. | 1,28,975.00 | |
| Freight Exp. | 31,400.00 | |
| Fuel Exp. | 64,647.00 | |
| Interest / Fees on GST | 8,538.00 | |
| Interest on OD | 11,849.00 | |
| Int / Penalty on TDS | 497.00 | |
| Legal Exp. | 6,600.00 | |
| Mobile/Internet | 3,720.00 | |
| Office Exp. | 73,704.00 | |
| Postage & Courrier. | 592.00 | |
| Print & Sationary A/C | 1,120.00 | |
| PUSHPA RAJ SALARY | 38,621.00 | |
| Refreshment A/C | 8,257.00 | |



| | | |
|---|---|---|
| Repair & Maintenance A/C | 16,720.00 | |
| R/O | 3.35 | |
| Security Services | 50,000.00 | |
| Service Charge | 59,254.00 | |
| Tour & Travel Exp. | 2,52,171.00 | |
| Travelling Exp. & Fooding Exp. | 598.00 | |
| | | |
| **Grand Total** | | **59,66,963.57** |



# Winsome Infrastructure
## Sundry Creditors
1-Apr-23 to 31-Mar-24

| | Amount | Amount |
|---|---|---|
| **Winsome Infrastructure-Plazza & Empire** | | |
| Aditya & Associates | | 7,71,708.00 |
| Akhilesh Chaudhary(M/s SB Enterprises) | | 77,504.00 |
| Akhtar Alam | 16,995.50 | |
| Anil Kumar (Painter) | | 17,143.48 |
| Anil Kumar(Scaffolding Work) | | 201.00 |
| Chandan Kumar(Sliding Work) | | 81,716.00 |
| Hare Ram Kumar Yadav-Contractor | | 95,974.96 |
| Lal Babu Pandit | | 19,363.00 |
| Manoj Kumar Singh (RCC) | | 37,142.00 |
| Md. Shamim | | 20,781.00 |
| Raj Construction | | 27,48,021.75 |
| Ramesh Chauhan (Cont) | | 31,502.00 |
| Rangeela Bhagat | | 4,000.00 |
| RANJAN CHAUDHARI - WATER PROOFING(WP) | | 1,17,709.00 |
| Ranjan Enterprises | | 9,700.00 |
| Ravi Traders | 2,139.00 | |
| Saddam Hussain | | 11,568.00 |
| Satish Chandra (Electrician) | | 24,412.00 |
| Shailesh Prasad (Labour Supplier) | 15,200.00 | |
| Sukhdeo Trai ( Cont) | 1,30,171.00 | |
| Sunil Ray | | 257.60 |
| Vinod Ray (Contractor) | | 14,489.00 |
| Bharti Airtel Limited | | 161.61 |
| Bricks Security Force (P) Ltd | | 23,948.00 |
| Fourth Dimension Architects Pvt Ltd | | 2,384.64 |
| Leafycasa Etrading PVT LTD | | 1,15,633.50 |
| Maa Van Devi Security & Infrastructure Pvt. Ltd. | | 23,360.40 |
| Menkaraj Safety And Security PVT LTD | | 9,427.00 |
| Milind Pokharkar & Associates | | 10,00,000.00 |
| Nikhil Agarwal ( Pro) | | 2,90,000.00 |
| Ranjan Chaudhary | 50,000.00 | |
| Rian Enviro Private Limited | 79,900.00 | |
| Samir Suman ( CCTV) | 2,881.35 | |
| Sayukt Kumar | | 3,250.00 |
| Simran Enterprises | 20,000.00 | |
| STYLEWELL INC. | | 11,29,875.00 |
| Stylish Decor | | 13,600.00 |
| Vitra India | 2,572.00 | |
| Vodafone Idea Limited | | 1,124.07 |
| Anil Traders (Supplier) | | 12,880.00 |
| Arpit Lights | | 25,225.00 |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

| | | |
|---|---|---|
| Arush Enterprises | | 2,46,746.00 |
| A V Doors & Glass | | 83,387.98 |
| Durga Enterprises | | 9,720.00 |
| Ganpati Timber & Traders | | 43,046.00 |
| Global Construction | 4,00,000.00 | |
| Hone Bricks | | 14,900.00 |
| Hunk Bricks | | 17,000.00 |
| Jai Maa Kali ENterprises | | 3,282.00 |
| Janki Traders | | 881.59 |
| Krishna Power Solution | | 12,898.00 |
| MAA BHAGWATI STEEL | | 26,775.00 |
| Mahavira Electric Co | | 1,92,817.00 |
| Narayan Tiles and Sanitary | | 32,141.00 |
| Om Hardware and Sanitary House | 1,600.00 | |
| Om Sai Ram (Camera) | | 1,03,764.26 |
| Pramod Ray ( Supplier) | | 2,19,631.20 |
| Rashmi Cabinets | | 12,729.00 |
| Reco Engineering Works | 4,678.60 | |
| Ritu Rang | | 37,853.00 |
| Riturang Trader | | 4,880.00 |
| R K Enterprises | 1,38,170.02 | |
| Shanti Traders (Steel) | | 563.00 |
| Shree Bajrang Fire Safety Device | | 1,60,564.00 |
| Shree Rolex Agency | 47,752.00 | |
| Shree Shyam Distributors | | 28,572.00 |
| S.K.Brick | | 4,280.00 |
| | | |
| **Winsome Infrastructure-Winsome Empire Block- E** | | |
| ADITYA & ASSOCIATES | 2,02,000.00 | |
| AJ Enterprises | | 30,232.10 |
| AKTHAR ALAM | | 3,36,324.00 |
| ANANYA ENTERPRISES | | 9,029.00 |
| Bharat Kumar Nayak | 316.00 | |
| DCM Shriram Ltd Fenesta Building System | 4,19,207.00 | |
| Dhanraj Cnstruction | | 31,452.00 |
| Kavya Roadways(Arvind) | | 7,900.00 |
| Mainul | | 0.18 |
| Rangila Bhagat | 26,216.97 | |
| Ravi Traders | | 1,35,990.00 |
| Satish Chandra Electricals | | 6,106.50 |
| Sukadeb Tarai | | 1,11,174.40 |
| Sunil Ray(Painter) | | 2,894.60 |
| Zoya Construction | | 26,43,547.38 |
| Aditya Vision Private Limited | | 2,200.00 |
| Bricks Securities Force P Ltd | 13,600.00 | |
| Hasmukh Travel Agent (Pune)Pvt. Ltd | 94,963.28 | |
| Menkaraj Safety And Security Pvt Ltd | | 12,100.00 |



| | | |
|---|---|---|
| Nimix Technology Pvt. Ltd. | 84,184.00 | |
| Om Sai Ram | 18,634.00 | |
| Renarch Studio Pvt Ltd | | 58,840.00 |
| Shiva Test House | | 29,500.00 |
| Aaravcrest Infra LLP | | 28,949.00 |
| Anil Traders | | 3,09,703.00 |
| Arpit Light | | 1,15,975.00 |
| DIVYA VARSHA ENTERPRISES | | 2,03,898.04 |
| Dream Enterprises | | 184.00 |
| Electric Point | | 26,108.00 |
| Green Concerns Consultancy & Engineering Services P | | 14,90,000.00 |
| Ituka Blocks LLP | | 20,657.79 |
| Jai Maa Kali Enterprises | | 1,07,695.00 |
| Kajaria Ceramic Ltd | 5,768.00 | |
| Lakshya Enterprises | | 4,80,711.90 |
| Mangalam Delcom Pvt Ltd | 16,027.00 | |
| M/s Hunk & Azad Bricks | | 33,576.00 |
| Narayan Tiles & Sanitary | | 91,881.00 |
| Om Hardware and Sanitary House | | 2,550.00 |
| P R ENTERPRISES | | 9,46,791.54 |
| Rag Amrit Construction Pvt. Ltd. | 2,72,695.00 | |
| Ritu Rang Traders | | 71,640.00 |
| R.K.Enterprises | | 3,70,371.00 |
| Saryug Kumar (Jainandan) | 54,020.00 | |
| Shivam Granito LLP | | 20,838.00 |
| Shree Bajrang Fire Safety Device | | 3,01,993.00 |
| ULTRATECH CEMENT LTD | 55,000.00 | |
| **TOTAL** | **21,74,690.72** | **1,60,31,305.47** |

K P AGRAWAL & ASSOCIATES * CHARTERED ACCOUNTANTS * M.No. 153341

Data updated till 28-Sep-2024

TDS Centralized Processing Cell | TRACES
TDS Reconciliation Analysis and Correction Enabling System

सत्यमेव जयते
Government of India
Income Tax Department

# Annual Tax Statement

| Permanent Account Number (PAN) | AABFW4190Q | Current Status of PAN | Active | Financial Year | 2023-24 | Assessment Year | 2024-25 |
|---|---|---|---|---|---|---|---|
| Name of Assessee | WINSOME INFRASTRUCTURE | | | | | | |
| Address of Assessee | ADDI SHAKTI MARKET NEAR, GURUKUL SCHOOL GOLA ROAD, DANAPUR CANTT, PATNA, PATNA, BIHAR, 801503 | | | | | | |

- Above data / Status of PAN is as per PAN details. For any changes in data as mentioned above, you may submit request for corrections Refer www.tin-nsdl.com / www.utiitsl.com for more details. In case of discrepancy in status of PAN please contact your Assessing Officer

*(All amount values are in INR)*

## PART-I - Details of Tax Deducted at Source

| Sr. No. | Name of Deductor | | | | TAN of Deductor | Total Amount Paid/ Credited | Total Tax Deducted # | Total TDS Deposited |
|---|---|---|---|---|---|---|---|---|
| 1 | UNION BANK OF INDIA RO PATNA | | | | PTNU01834A | 107161.00 | 10716.00 | 10716.00 |
| **Sr. No.** | **Section [1]** | **Transaction Date** | **Status of Booking*** | **Date of Booking** | **Remarks**** | **Amount Paid / Credited** | **Tax Deducted ##** | **TDS Deposited** |
| 1 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 34218.00 | 3422.00 | 3422.00 |
| 2 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 22664.00 | 2266.00 | 2266.00 |
| 3 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -22664.00 | -2266.00 | -2266.00 |
| 4 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 34218.00 | 3422.00 | 3422.00 |
| 5 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -34218.00 | -3422.00 | -3422.00 |
| 6 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 22664.00 | 2266.00 | 2266.00 |
| 7 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -22664.00 | -2266.00 | -2266.00 |
| 8 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 34218.00 | 3422.00 | 3422.00 |
| 9 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -34218.00 | -3422.00 | -3422.00 |
| 10 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 22664.00 | 2266.00 | 2266.00 |
| 11 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -22664.00 | -2266.00 | -2266.00 |
| 12 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 34218.00 | 3422.00 | 3422.00 |
| 13 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -34218.00 | -3422.00 | -3422.00 |
| 14 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 22664.00 | 2266.00 | 2266.00 |
| 15 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -22664.00 | -2266.00 | -2266.00 |
| 16 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 34218.00 | 3422.00 | 3422.00 |
| 17 | 194A | 24-Mar-2024 | F | 01-May-2024 | G | -34218.00 | -3422.00 | -3422.00 |
| 18 | 194A | 24-Mar-2024 | F | 01-May-2024 | - | 22664.00 | 2266.00 | 2266.00 |
| 19 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 22103.00 | 2210.00 | 2210.00 |
| 20 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 5599.00 | 560.00 | 560.00 |
| 21 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | G | -5599.00 | -560.00 | -560.00 |
| 22 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 22103.00 | 2210.00 | 2210.00 |
| 23 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | G | -22103.00 | -2210.00 | -2210.00 |
| 24 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 5599.00 | 560.00 | 560.00 |
| 25 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | G | -5599.00 | -560.00 | -560.00 |
| 26 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 22103.00 | 2210.00 | 2210.00 |
| 27 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | G | -22103.00 | -2210.00 | -2210.00 |
| 28 | 194A | 23-Sep-2023 | F | 29-Oct-2023 | - | 5599.00 | 560.00 | 560.00 |
| 29 | 194A | 30-Aug-2023 | F | 29-Oct-2023 | - | 22577.00 | 2258.00 | 2258.00 |
| 30 | 194A | 30-Aug-2023 | F | 29-Oct-2023 | - | 22577.00 | 2258.00 | 2258.00 |
| 31 | 194A | 30-Aug-2023 | F | 29-Oct-2023 | G | -22577.00 | -2258.00 | -2258.00 |
| 32 | 194A | 30-Aug-2023 | F | 29-Oct-2023 | - | 22577.00 | 2258.00 | 2258.00 |
| 33 | 194A | 30-Aug-2023 | F | 29-Oct-2023 | G | -22577.00 | -2258.00 | -2258.00 |

## PART-II-Details of Tax Deducted at Source for 15G / 15H

| Sr. No. | Name of Deductor | | | TAN of Deductor | Total Amount Paid / Credited | Total Tax Deducted # | Total TDS Deposited |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| **Sr. No.** | **Section [1]** | **Transaction Date** | **Date of Booking** | **Remarks**** | **Amount Paid/Credited** | **Tax Deducted ##** | **TDS Deposited** |

No Transactions Present

## PART-III - Details of Transactions under Proviso to section 194B/First Proviso to sub-section (1) of section 194R/ Proviso to sub-section(1) of section 194S/Sub-section (2) of section 194BA

| Sr. No. | Name of Deductor | | | TAN of Deductor | Total Amount Paid / Credited |
|---|---|---|---|---|---|
| | | | | | |
| **Sr. No.** | **Section [1]** | **Transaction Date** | **Status of Booking*** | **Remarks**** | **Amount Paid/Credited** |

No Transactions Present

**PART-IV -Details of Tax Deducted at Source u/s 194IA/ 194IB / 194M/ 194S (For Seller/Landlord of Property/Contractors or Professionals/ Seller of Virtual Digital Asset)**

| Sr. No. | Acknowledgement Number | Name of Deductor | | PAN of Deductor | Transaction Date | Total Transaction Amount | Total TDS Deposited*** |
|---|---|---|---|---|---|---|---|
| 1 | AK13763396 | PREETI GUPTA | | AVHPG1396B | 29-Nov-2023 | 7800000.00 | 78000.00 |
| **Sr. No.** | **TDS Certificate Number** | **Section [1]** | **Date of Deposit** | **Status of Booking*** | **Date of Booking** | **Demand Payment** | **TDS Deposited*** ** |
| 1 | HADNFSA | 194IA | 30-Nov-2023 | F | 30-Nov-2023 | No | 78000.00 |
| **Gross Total Across Deductor(s)** | | | | | | **7800000.00** | **78000.00** |

**PART-V - Details of Transactions under Proviso to sub-section (1) of section 194S as per Form-26QE (For Seller of Virtual Digital Asset)**

| Sr. No. | Acknowledgement Number | Name of Buyer | | PAN of Buyer | Transaction Date | Total Transaction Amount |
|---|---|---|---|---|---|---|
| | | | | | | |
| **Sr. No** | **Challan Details mentioned in the Statement** | | | | | **Status of Booking*** |
| | **BSR Code** | **Date of Deposit** | **Challan Serial Number** | **Total Tax Amount** | | |
| **Gross Total Across Buyer(s)** | | | | | | |

No Transactions Present

**PART-VI-Details of Tax Collected at Source**

| Sr. No. | Name of Collector | | | TAN of Collector | Total Amount Paid/ Debited | Total Tax Collected [+] | Total TCS Deposited |
|---|---|---|---|---|---|---|---|
| 1 | RANDHIR KUMAR SINGH | | | PTNR05590E | 2274803.73 | 2279.00 | 2279.00 |
| **Sr. No.** | **Section [1]** | **Transaction Date** | **Status of Booking*** | **Date of Booking** | **Remarks**** | **Amount Paid/ Debited** | **Tax Collected [++]** | **TCS Deposited** |
| 1 | 206CR | 23-Jan-2024 | F | 15-May-2024 | - | 37000.01 | 37.00 | 37.00 |
| 2 | 206CR | 23-Jan-2024 | F | 15-May-2024 | - | 37000.01 | 37.00 | 37.00 |
| 3 | 206CR | 06-Jan-2024 | F | 15-May-2024 | - | 37000.01 | 37.00 | 37.00 |
| 4 | 206CR | 06-Jan-2024 | F | 15-May-2024 | - | 37000.01 | 37.00 | 37.00 |
| 5 | 206CR | 06-Jan-2024 | F | 15-May-2024 | - | 37000.01 | 37.00 | 37.00 |
| 6 | 206CR | 29-Dec-2023 | F | 20-Jan-2024 | - | 55499.99 | 56.00 | 56.00 |
| 7 | 206CR | 29-Dec-2023 | F | 20-Jan-2024 | - | 55499.99 | 56.00 | 56.00 |
| 8 | 206CR | 18-Dec-2023 | F | 20-Jan-2024 | - | 37000.01 | 37.00 | 37.00 |
| 9 | 206CR | 18-Dec-2023 | F | 20-Jan-2024 | - | 37000.01 | 37.00 | 37.00 |
| 10 | 206CR | 18-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 11 | 206CR | 18-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 12 | 206CR | 11-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 13 | 206CR | 11-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 14 | 206CR | 11-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 15 | 206CR | 04-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 16 | 206CR | 04-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 17 | 206CR | 04-Oct-2023 | F | 20-Jan-2024 | - | 40000.00 | 40.00 | 40.00 |
| 18 | 206CR | 30-Sep-2023 | F | 18-Oct-2023 | - | 61500.04 | 62.00 | 62.00 |
| 19 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 37000.01 | 37.00 | 37.00 |
| 20 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 82000.00 | 82.00 | 82.00 |
| 21 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 61500.04 | 62.00 | 62.00 |
| 22 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 61500.04 | 62.00 | 62.00 |
| 23 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 40000.00 | 40.00 | 40.00 |
| 24 | 206CR | 26-Sep-2023 | F | 18-Oct-2023 | - | 37000.01 | 37.00 | 37.00 |
| 25 | 206CR | 09-Sep-2023 | F | 18-Oct-2023 | - | 36000.00 | 36.00 | 36.00 |
| 26 | 206CR | 09-Sep-2023 | F | 18-Oct-2023 | - | 36000.00 | 36.00 | 36.00 |
| 27 | 206CR | 05-Sep-2023 | F | 18-Oct-2023 | - | 62000.00 | 62.00 | 62.00 |
| 28 | 206CR | 05-Sep-2023 | F | 18-Oct-2023 | - | 31000.32 | 31.00 | 31.00 |
| 29 | 206CR | 29-Aug-2023 | F | 18-Oct-2023 | - | 62000.00 | 62.00 | 62.00 |
| 30 | 206CR | 24-Jul-2023 | F | 18-Oct-2023 | - | 34764.80 | 35.00 | 35.00 |
| 31 | 206CR | 22-Jul-2023 | F | 18-Oct-2023 | - | 34764.80 | 35.00 | 35.00 |
| 32 | 206CR | 22-Jul-2023 | F | 18-Oct-2023 | - | 34764.80 | 35.00 | 35.00 |
| 33 | 206CR | 30-Jun-2023 | F | 22-Sep-2023 | - | 34764.80 | 35.00 | 35.00 |
| 34 | 206CR | 24-May-2023 | F | 22-Sep-2023 | - | 34764.80 | 35.00 | 35.00 |
| 35 | 206CR | 24-May-2023 | F | 22-Sep-2023 | - | 34764.80 | 35.00 | 35.00 |
| 36 | 206CR | 02-May-2023 | F | 22-Sep-2023 | - | 34764.80 | 35.00 | 35.00 |
| 37 | 206CR | 02-May-2023 | F | 22-Sep-2023 | - | 34764.80 | 35.00 | 35.00 |
| 38 | 206CR | 11-Apr-2023 | F | 22-Sep-2023 | - | 699184.82 | 699.00 | 699.00 |

**PART-VII- Details of Paid Refund (For which source is CPC TDS. For other details refer AIS at E-filing portal)**

| Sr. No. | Assessment Year | Mode | Refund Issued | Nature of Refund | Amount of Refund | Interest | Date of Payment | Remarks |
|---|---|---|---|---|---|---|---|---|

No Transactions Present

**PART-VIII-Details of Tax Deducted at Source u/s 194IA/ 194IB /194M/194S (For Buyer/Tenant of Property /Person making payment to contractors or Professionals / Buyer of Virtual Digital**

Asset)

| Sr. No. | Acknowledgement Number | Name Of Deductee | | PAN of Deductee | Transaction Date | Total Transaction Amount | Total TDS Deposited*** | Total Amount ### Deposited other than TDS |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Sr. No. | TDS Certificate Number | Section [1] | Date of Deposit | Status of Booking* | Date of Booking | Demand Payment | TDS Deposited*** | Total Amount ### Deposited other than TDS |
| Gross Total Across Deductee(s) | | | | | | | | |

No Transactions Present

PART-IX - Details of Transactions/Demand Payments under Proviso to sub-section (1) of section 194S as per Form 26QE (For Buyer of Virtual Digital Asset)

| Sr. No. | Acknowledgement Number | Name of Seller | | PAN of Seller | Transaction Date | Total Transaction Amount | Total Amount Deposited ### other than TDS |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| Sr. No | Challan Details | | | | Status of Booking* | Demand Payment | Total Amount Deposited ### other than TDS |
| | BSR Code | Date of Deposit | Challan Serial Number | Total Tax Amount | | | |
| Gross Total Across Seller(s) | | | | | | | |

No Transactions Present

PART X-TDS/TCS Defaults* (Processing of Statements)

*(All amount values are in INR)*

| Sr. No. | Financial Year | Short Payment | Short Deduction/ Collection | Interest on TDS/ TCS Payments Default | Interest on TDS/TCS Deduction/Collection Default | Late Filing Fee u/s 234E | Interest u/s 220(2) | Total Default |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| Sr. No. | TANs | Short Payment | Short Deduction/ Collection | Interest on TDS/ TCS Payments Default | Interest on TDS/TCS Deduction/Collection Default | Late Filing Fee u/s 234E | Interest u/s 220(2) | Total Default |

No Transactions Present

***Notes:**

**1.Defaults related to processing of statements, do not include demand raised by the respective Assessing Officers.**

**2.For more details please log on to TRACES as taxpayer.**

## Contact Information

| Part of Annual Tax Statement | Contact in case of any clarification |
|---|---|
| I | Deductor |
| II | Deductor |
| III | Deductor |
| IV | Deductor |
| V | Buyer |
| VI | Collector |
| VII | Assessing Officer / Bank |
| VIII | NSDL / E-Filing/ Concerned Bank Branch |
| IX | E-Filing/ Concerned Bank Branch/ Seller |
| X | Deductor |

## Legends used in Annual Tax Statement

### *Status Of Booking

| Legend | Description | Definition |
|---|---|---|
| U | Unmatched | Deductors have not deposited taxes or have furnished incorrect particulars of tax payment. Final credit will be reflected only when payment details in bank match with details of deposit in TDS / TCS statement |
| M | Matched | Particulars of challan details provided in TDS statement have matched with the challan details available in OLTAS |
| P | Provisional | Provisional tax credit is effected only for TDS / TCS Statements filed by Government deductors."P" status will be changed to Final (F) on verification of payment details submitted by Pay and Accounts Officer (PAO) |
| F | Final | In case of non-government deductors, payment details of TDS / TCS deposited in bank by deductors have matched with the payment details mentioned in the TDS / TCS statement filed by the deductors. In case of government deductors, details of TDS / TCS booked in Government account have been verified with payment details submitted by Pay and Accounts Officer (PAO) |
| O | Overbooked | Payment details of TDS / TCS deposited in bank by deductor have matched with details mentioned in the TDS / TCS statement but the amount is over claimed in the statement. Final (F) credit will be reflected only when deductor reduces claimed amount in the statement or makes additional payment for excess amount claimed in the statement |
| Z | Mismatch | Particulars of challan details provided in TDS statement have not matched with the challan details available in OLTAS. Status of challan will be updated as "M" (Matched), once correction is done by the deductor. |

### **Remarks

| Legend | Description |
|---|---|
| 'A' | Rectification of error in challan uploaded by bank |

| | |
|---|---|
| 'B' | Rectification of error in statement uploaded by deductor |
| 'D' | Rectification of error in Form 24G filed by Accounts Officer |
| 'E' | Rectification of error in Challan by Assessing Officer |
| 'F' | Lower/ No deduction certificate u/s 197 |
| 'G' | Reprocessing of Statement |
| 'T' | Transporter |
| 'W' | For Part III, Details shown are as per details submitted by Deductor |

# Total Tax Deducted includes TDS, Surcharge and Education Cess
## Tax Deducted includes TDS, Surcharge and Education Cess
+ Total Tax Collected includes TCS, Surcharge and Education Cess
++ Tax Collected includes TCS, Surcharge and Education Cess
*** Total TDS Deposited will not include the amount deposited as Fees and Interest
### "Total Amount Deposited other than TDS" includes Fees, Interest and Other etc.It also includes any default amount paid by deductor in case of Transactions covered under Proviso to sub-section (1) of section 194S

**Notes for Annual Tax Statement**

a. Figures in brackets represent reversal (negative) entries
b. Tax Credits appearing in Part I, II, IV and VI of the Annual Tax Statement are on the basis of details given by deductor/collector in the TDS / TCS statement filed by them. The same should be verified before claiming tax credit and only the amount which pertains to you should be claimed
c. Date is displayed in dd-MMM-yyyy format
d. Part II of Annual Tax Statement contains details of transactions related to Form 15G/15H furnished by the deductor in the TDS statement.

**1.Sections**

| Section | Description |
|---|---|
| 192 | Salary |
| 192A | TDS on PF withdrawal |
| 193 | Interest on Securities |
| 194 | Dividends |
| 194A | Interest other than 'Interest on securities' |
| 194B | Winning from lottery or crossword puzzle, etc |
| 194BA | Winnings from online games |
| 194BB | Winning from horse race |
| 194C | Payments to contractors and sub-contractors |
| 194D | Insurance commission |
| 194DA | Payment in respect of life insurance policy |
| 194E | Payments to non-resident sportsmen or sports associations |
| 194EE | Payments in respect of deposits under National Savings Scheme |
| 194F | Payments on account of repurchase of units by Mutual Fund or Unit Trust of India |
| 194G | Commission, price, etc. on sale of lottery tickets |
| 194H | Commission or brokerage |
| 194I(a) | Rent on hiring of plant and machinery |
| 194I(b) | Rent on other than plant and machinery |
| 194IA | TDS on Sale of immovable property |
| 194IB | Payment of rent by certain individuals or Hindu undivided family |
| 194IC | Payment under specified agreement |
| 194J(a) | Fees for technical services |
| 194J(b) | Fees for professional services or royalty etc |
| 194K | Income payable to a resident assessee in respect of units of a specified mutual fund or of the units of the Unit Trust of India |
| 194LA | Payment of compensation on acquisition of certain immovable |
| 194LB | Income by way of Interest from Infrastructure Debt fund |
| 194LC(2)(i) and (ia) | Income under clause (i) and (ia) of sub-section (2) of section 194LC |
| 194LC(2)(ib) | Income under clause (ib) of sub-section (2) of section 194LC |
| 194LC(2)(ic) | Income under clause (ic) of sub-section (2) of section 194LC |
| 194LBA | Certain income from units of a business trust |
| 194LBB | Income in respect of units of investment fund |
| 194LBC | Income in respect of investment in securitization trust |
| 194R | Benefits or perquisites of business or profession |
| 194S | Payment of consideration for transfer of virtual digital asset by persons other than specified persons |
| Proviso to section 194B | Winnings from lotteries and crossword puzzles, etc where consideration is made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such winnings are released |
| First Proviso to sub-section(1) of section | Benefits or perquisites of business or profession where such benefit is provided in kind or where part in cash is not sufficient to meet tax liability and tax required to be deducted is paid before such benefit is released |

| Section | Description |
|---|---|
| 194LD | TDS on interest on bonds / government securities |
| 194M | Payment of certain sums by certain individuals or Hindu Undivided Family |
| 194N | Payment of certain amounts in cash other than cases covered by first proviso or third proviso |
| 194N First Proviso | Payment of certain amounts in cash to non-filers except in case of co-operative societies |
| 194N Third Proviso | Payment of certain amounts in cash to co-operative societies not covered by first proviso |
| 194N First Proviso read with Third Proviso | Payment of certain amount in cash to non-filers being co-operative societies |
| 194O | Payment of certain sums by e-commerce operator to e-commerce participant |
| 194P | Deduction of tax in case of specified senior citizen |
| 194Q | Deduction of tax at source on payment of certain sum for purchase of goods |
| 195 | Other sums payable to a non-resident |
| 196A | Income in respect of units of non-residents |
| 196B | Payments in respect of units to an offshore fund |
| 196C | Income from foreign currency bonds or shares of Indian |
| 196D | Income of foreign institutional investors from securities |
| 196DA | Income of specified fund from securities |
| 206CA | Collection at source from alcoholic liquor for human |
| 206CB | Collection at source from timber obtained under forest lease |
| 206CC | Collection at source from timber obtained by any mode other than a forest lease |
| 206CD | Collection at source from any other forest produce (not being tendu leaves) |
| 206CE | Collection at source from any scrap |
| 206CF | Collection at source from contractors or licensee or lease relating to parking lots |
| 206CG | Collection at source from contractors or licensee or lease relating to toll plaza |
| 206CH | Collection at source from contractors or licensee or lease relating to mine or quarry |
| 206CI | Collection at source from tendu Leaves |
| 206CJ | Collection at source from on sale of certain Minerals |
| 206CK | Collection at source on cash case of Bullion and Jewellery |
| 206CL | Collection at source on sale of Motor vehicle |
| 206CM | Collection at source on sale in cash of any goods(other than bullion/jewelry) |
| 206CN | Collection at source on providing of any services(other than Chapter-XVII-B) |
| 206CO | Collection at source on remittance under LRS for purchase of overseas tour program package |
| 206CP | Collection at source on remittance under LRS for educational loan taken from financial institution mentioned in section 80E |
| 206CQ | Collection at source on remittance under LRS for purpose other than for purchase of overseas tour package or for educational loan taken from financial institution |
| 206CR | Collection at source on sale of goods |
| 206CT | Collection at source on remittance under LRS is for the purposes of education |

| | |
|---|---|
| 194R | |
| Proviso to sub-section(1) of section 194S | Payment for transfer of virtual digital asset where payment is in kind or in exchange of another virtual digital asset and tax required to be deducted is paid before such payment is released |
| Sub-section (2) of section 194BA | Net Winnings from online games where the net winnings are made in kind or cash is not sufficient to meet the tax liability and tax has been paid before such net winnings are released |

| | |
|---|---|
| | or medical treatment and not covered under Code P |

**2.Minor Head**

| Code | Description |
|---|---|
| 200 | TDS/TCS |
| 400 | Tax on regular assessment |
| 800 | TDS on sale of immovable property |

**3.Major Head**

| Code | Description |
|---|---|
| 0020 | Corporation Tax |
| 0021 | Income Tax (other than companies) |

**Glossary**

| Abbreviation | Description |
|---|---|
| AY | Assessment Year |

| Abbreviation | Description |
|---|---|
| TDS | Tax Deducted at Source |
| TCS | Tax Collected at Source |

**Acknowledgement Number:300821021250923** **Date of filing : 25-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 | AABFW4190Q | | |
| Name | WINSOME INFRASTRUCTURE | | |
| Address | Shakti Market,, Near Gurukul School,, Gola Road, Danapur, Danapur , Patna , 05-Bihar, 91-INDIA, 801503 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 300821021250923 |

| | | | |
|---|---|---|---|
| **Taxable Income and Tax Details** | Current Year business loss, if any | 1 | 0 |
| | Total Income | 2 | 2,55,220 |
| | Book Profit under MAT, where applicable | 3 | 0 |
| | Adjusted Total Income under AMT, where applicable | 4 | 2,55,220 |
| | Net tax payable | 5 | 79,629 |
| | Interest and Fee Payable | 6 | 6,782 |
| | Total tax, interest and Fee payable | 7 | 86,411 |
| | Taxes Paid | 8 | 86,408 |
| | (+) Tax Payable /(-) Refundable (7-8) | 9 | (+) 0 |
| **Accreted Income and Tax Detail** | Accreted Income as per section 115TD | 10 | 0 |
| | Additional Tax payable u/s 115TD | 11 | 0 |
| | Interest payable u/s 115TE | 12 | 0 |
| | Additional Tax and interest payable | 13 | 0 |
| | Tax and interest paid | 14 | 0 |
| | (+) Tax Payable /(-) Refundable (13-14) | 15 | 0 |

This return has been digitally signed by SANJEEV KUMAR in the capacity of Partner having PAN AEPPR1404L from IP address 58.84.62.1 on 25-Sep-2023 15:20:41 DSC Sl.No & Issuer 5759789 & 156627309088506313000650801691307004785CN=Care4Sign DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN

System Generated Barcode/QR Code

**AABFW4190Q053008210212509235 10abc1e9f8f3e6189e7595d52c86d5b8257e7b6**

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

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**BALANCE SHEET**
**AS ON 31ST MARCH, 2023**

(Amount in Rs.)

| Previous Year Amount | Liabilities | Current Year Amount | Previous Year Amount | Assets | Current Year Amount |
|---|---|---|---|---|---|
| (1,48,66,907) | Partner's Capital A/c (As per Schedule A) | (2,50,95,977) | 5,02,149 | Fixed Assets (As per Schedule B) | 4,31,328 |
| 28,59,317 | Loans (As per Schedule C) | 15,00,000 | 20,52,506 | Investments in Fixed Deposits | 21,56,187 |
| 16,81,22,168 | Current Liabilities & Provisions (As per Schedule D) | 25,67,63,256 | 15,35,59,923 | Current Assets (As per Schedule E) | 23,05,79,764 |
| **15,61,14,578** | **TOTAL** | **23,31,67,279** | **15,61,14,578** | **TOTAL** | **23,31,67,279** |

Notes forming part of Accounts as per Sch No. "I"

As per our Report of even date

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

Chaudhari Agarwal & Associates * Chartered Accountants * FRN 141049W Pune

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**For Winsome Infrastructure**

**Partner** **Partner**

UDIN : 23144540BGWRJV6172
Place : Patna
Date : 7th September 2023

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**PROFIT & LOSS ACCOUNT**
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2023**

(Amount in Rs.)

| Previous Year Amount | Particulars | Current Year Amount | Previous Year Amount | Particulars | Current Year Amount |
|---|---|---|---|---|---|
| 42,17,77,781 | To Opening Stock | 12,47,45,273 | 46,40,47,800 | By Sales | 61,72,900 |
| 7,84,28,834 | To Purchases (As per Schedule F) | 6,18,26,348 | 12,47,45,273 | By Closing Stock | 21,43,64,833 |
| | | | 75,958 | By Interest Income | 1,13,260 |
| 4,04,07,970 | To Direct Expenses (As per schedule G) | 2,62,69,502 | | | |
| 4,05,93,837 | To Indirect Expenses (As per schedule H) | 75,54,651 | | | |
| 76,60,609 | To Profit transferred to Partner's Capital A/c | 2,55,220 | | | |
| **58,88,69,031** | **TOTAL** | **22,06,50,993** | **58,88,69,031** | **TOTAL** | **22,06,50,993** |

Notes forming part of Accounts as per Sch No. "I"

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

Chaudhari Agarwal & Associates
FRN 141049W Pune
Chartered Accountants

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**For Winsome Infrastructure**

**Partner** **Partner**

UDIN : 23144540BGWRJV6172
Place : Patna
Date : 7th September 2023

**Winsome Infrastructure**

**Schedule No. "A" : Partner's Capital Accounts**

**Sanjeev Kumar**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 23,29,846 | By Capital Introduced | 3,23,81,508 |
| To Taxes (Net) | 76,170 | By Profit for the year | 38,283 |
| To Withdrawals | 3,94,58,000 | | |
| | | By Closing balance | 94,44,225 |
| Total | **4,18,64,016** | Total | **4,18,64,016** |

**Jitendra Sharma**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 26,03,315 | By Profit for the year | 51,044 |
| To Taxes (Net) | 1,01,560 | | |
| To Withdrawals | 3,00,000 | By Closing balance | 29,53,831 |
| Total | **30,04,875** | Total | **30,04,875** |

**Parandhaman B**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Withdrawals | 20,00,000 | By Opening Balance | 30,52,685 |
| To Taxes (Net) | 1,01,560 | By Profit for the year | 51,044 |
| To Closing balance | 10,02,169 | | |
| Total | **31,03,729** | Total | **31,03,729** |

**Sudhir Hiwale**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening Balance | 42,23,285 | By Profit for the year | 51,044 |
| To Taxes (Net) | 1,01,560 | | |
| To Withdrawals | 5,00,000 | By Closing balance | 47,73,801 |
| Total | **48,24,845** | Total | **48,24,845** |

**Rajeev Kumar**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 33,76,831 | By Profit for the year | 12,761 |
| To Taxes (Net) | 25,390 | | |
| To Withdrawals | 1,00,000 | By Closing balance | 34,89,460 |
| Total | **35,02,221** | Total | **35,02,221** |

**Nand Dulal Kashyap**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 53,86,315 | By Profit for the year | 51,044 |
| To Withdrawals | - | | |
| To Taxes (Net) | 1,01,560 | By Closing balance | 54,36,831 |
| Total | **54,87,875** | Total | **54,87,875** |

**Winsome Infrastructure**

**Schedule No. "B" : Fixed Assets**

| S. No. | Particulars | Opening WDV as on 01.04.2022 | Additions | | Sale | Total | Rate of Dep | Depreciation for the Year | Closing WDV as on 31.3.2023 |
|---|---|---|---|---|---|---|---|---|---|
| | | | > 180 days | < 180 days | | | | | |
| 1 | Furniture & Fittings | 1,50,559 | - | - | - | 1,50,559 | 10% | 15,056 | 1,35,503 |
| 2 | Computer & Printer | 12,106 | - | - | - | 12,106 | 40% | 4,842 | 7,264 |
| 3 | Office Equipments | 3,39,484 | - | - | - | 3,39,484 | 15% | 50,923 | 2,88,561 |
| | **Total** | **5,02,149** | **-** | **-** | **-** | **5,02,149** | | **70,821** | **4,31,328** |

**Winsome Infrastructure**

**Schedule No. "C" : Loans**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| 5,00,000 | Preetish Shekhar | | 5,00,000 |
| 11,59,317 | Rajesh Kumar Pal (Raju Pal) | | - |
| 12,00,000 | Winsome Realtors | | 10,00,000 |
| **28,59,317** | **Total** | | **15,00,000** |

**Schedule No. "D" : Current Liabilities & Provisions**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Duties & Taxes | | |
| 4,07,236 | GST Payable | 3,10,776 | |
| 69,285 | TDS Payable | 31,366 | 3,42,142 |
| 1,21,66,945 | Sundry Creditors | | 1,64,05,650 |
| | Advance Against Flat | | |
| 7,34,223 | Winsome Empire (ABCD) | - | |
| 4,63,43,240 | Winsome Plaza | 5,23,33,744 | |
| 10,22,09,639 | Winsome Empire (E Block) | 18,68,82,039 | 23,92,15,783 |
| | Provisions | | |
| 54,00,000 | Provision for expenses | - | - |
| 7,91,600 | Advance received from landowners | | 7,91,600 |
| - | Retention | | 8,081 |
| **16,81,22,168** | **Total** | | **25,67,63,256** |

**Schedule No. "E" : Current Assets**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Closing Stock | | |
| 10,30,263 | Winsome Empire | - | |
| 5,99,69,043 | Winsome Empire E Block | 12,27,71,829 | |
| 6,37,45,967 | Winsome Plaza | 9,15,93,004 | 21,43,64,833 |
| | Loans and Advances | | |
| 40,00,000 | Rajesh Kumar Pal | - | |
| 15,00,000 | Ajay Kumar | 15,00,000 | |
| - | Deepak Kumar | 3,00,000 | |
| 9,06,305 | Loan - Neeraj Kumar Sinha | 9,06,305 | |
| 5,00,000 | Rishi Kapoor | 5,00,000 | |
| 10,00,000 | Silver Line Inc | - | |
| 6,00,000 | Shobha Devi | 9,00,000 | |
| - | Winsome Realcon | 1,78,743 | |
| 6,36,237 | Winsome Realty | 6,36,237 | 49,21,285 |
| | Sundry Debtors | | |
| 94,68,465 | ABCD Block | 45,30,753 | 45,30,753 |
| | Cash & Bank Balances | | |
| 11,10,842 | Cash in Hand | 5,86,618 | |
| 95,950 | Axis Bank 8764 | 1,60,707 | |
| 27,342 | Axis Bank 9042 | 27,342 | |
| 34,042 | Union Bank of India | 33,673 | |
| (2,48,725) | RBL 361 | (2,33,235) | |
| 47,53,509 | RBL 7523 | 13,66,398 | |
| - | RBL 6105 (FGH) | 1,00,000 | |
| (3,65,733) | ICICI Bank 0311 | (14,68,225) | 5,73,277 |
| 26,88,909 | Advance to Creditors | | 24,16,129 |
| - | GST Cash Ledger Balance | | 4,00,000 |
| 21,07,508 | GST Credit Receivable | | 33,73,488 |
| **15,35,59,923** | **Total** | | **23,05,79,764** |

**Schedule No. "F" : Purchases**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| 4,18,62,330 | Purchase - Winsome Empire | 13,87,258 | |
| | | | 13,87,258 |
| 77,91,041 | Purchase - Winsome Plaza | 1,30,54,301 | |
| | | | 1,30,54,301 |
| 2,87,75,462 | Purchase - Winsome Empire E Block | 4,73,84,789 | |
| | | | 4,73,84,789 |
| **7,84,28,834** | **Total** | | **6,18,26,348** |

**Schedule No. "G" : Direct Expenses**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Direct Expenses - Winsome Empire | | |
| - | Solar Power generating system | 11,51,626 | |
| 14,500 | JCB WORK | 40,050 | |
| 1,05,67,070 | Labour Charges | 12,45,387 | |
| 16,700 | Loading & Unloading Charge | 1,600 | |
| - | Government charges | 3,11,900 | |
| 38,36,329 | Site Expenses | 3,56,791 | |
| 20,950 | Transportation Charges | 12,850 | |
| 54,00,000 | Provisional Expenses | - | |
| 57,00,000 | Land Cost Empire | - | 31,20,204 |
| | Direct Expenses - Winsome Plaza | | |
| 14,042 | Freight | 17,600 | |
| 21,84,848 | Labour Charges | 90,76,810 | |
| 100 | Loading & Unloading Charge | 6,060 | |
| - | Government charges | 1,74,024 | |
| | RERA charges | 1,00,000 | |
| 3,05,797 | Site Expenses | 17,34,795 | 1,11,09,289 |
| | Direct Expenses - Winsome Empire E Block | | |
| 2,65,000 | Government charges | 9,48,657 | |
| 81,850 | JCB Work | 5,27,890 | |
| 69,04,785 | Labour charges | 1,01,83,559 | |
| 14,97,240 | Stamp Duty | - | |
| 29,50,000 | Land Cost | - | |
| 3,98,244 | Waterproofing Work | - | |
| 2,50,515 | Site Expenses | 3,79,903 | 1,20,40,009 |
| **4,04,07,970** | **Total** | | **2,62,69,502** |

**Schedule No. "H" : Indirect Expenses**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Indirect Expenses - Winsome Empire | | |
| 15,050 | Advertisment Expenses | - | |
| 1,59,811 | Bank Charges And Commission | - | |
| 2,82,78,850 | GST Waived for Customers | 4,93,216 | |
| 72,520 | Depreciation | - | |
| 2,69,232 | Electricity Expenses | - | |
| - | Guest House Exp | - | |
| 96,897 | Input Service Tax reversed | - | |
| 41,711 | Interest paid on Loan | - | |
| 44,939 | Interest and fees on taxes | - | |
| 59,460 | Legal Expenses | - | |
| 81,800 | Travelling Expenses | - | |
| 3,39,464 | Office Expenses | - | |
| 88,488 | Petrol / Diesel Expenses | - | |
| 30,663 | Printing & Stationary | - | |
| 28,985 | Rent Paid | - | |
| 5,274 | Repairs & Maintainance | - | |
| 24,05,673 | Salary | - | |
| - | Security Charges | - | |
| 9,000 | Society Maintainance | - | |
| 1,04,024 | Supervision Charges | - | |
| 6,24,603 | Professional & Technical Fees | - | |
| 30,00,000 | Remunaration to Partners | - | |
| 57,141 | Telephone Expenses | - | 4,93,216 |
| | Indirect Expenses - Winsome Plaza | | |
| 10,24,082 | Salary | 20,43,220 | |
| 35,029 | Advertisement & publicity | 1,500 | |
| 15,000 | Conveyance Expenses | 89,273 | |
| 12,188 | Depreciation | 70,821 | |
| 23,549 | Electricity expenses | 77,961 | |
| 21,611 | Office expenses | 4,59,567 | |
| 20,186 | Printing & stationery | 40,145 | |
| - | Bank charges | 2,20,136 | |
| - | Late fees/Interest on taxes | 2,773 | |
| - | Telephone expenses | 56,603 | |
| - | Repairs & Maintenance | 1,04,627 | |
| - | Security charges | 1,24,153 | |
| - | Professional & Technical Fees | 3,92,667 | 36,83,447 |

| | | | |
|---|---|---|---|
| | Indirect Expenses - Winsome Empire E Block | | |
| 23,31,893 | Salary | 15,70,263 | |
| 3,69,631 | Advertisement & publicity | 3,97,447 | |
| 38,048 | Conveyance Expenses | 79,808 | |
| 15,780 | Printing & stationery | 22,517 | |
| 3,57,700 | Professional & Technical Fees | 1,75,000 | |
| 1,69,000 | Rent | - | |
| 1,20,782 | Travel Expenses | 3,64,998 | |
| 20,000 | Electricity Expenses | 2,68,265 | |
| 6,100 | Legal Expenses | - | |
| - | Freight | 12,950 | |
| - | Interest on Overdraft | 20,853 | |
| - | Repairs & Maintenance | 25,090 | |
| - | Security charges | 1,14,677 | |
| 33,692 | Interest / Late filing Expenses | 19,193 | |
| 1,65,981 | Office expenses | 3,06,926 | 33,77,988 |
| **4,05,93,837** | **Total** | | **75,54,651** |

**WINSOME INFRASTRUCTURE**

**SCHEDULE NO. I:**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS**

**a) BASIS OF PREPARATION 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. GAAP comprises mandatory accounting standards as prescribed. 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.

**b) USE OF ESTIMATES:**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods**.**

**c) FIXED ASSETS:**

Tangible fixed assets except revalued assets are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost of an item of tangible fixed asset comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditures related to an item of tangible fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**d) REVENUE RECOGNITION:**

Revenue is generally recognized on accrual basis. Advance received from flat / unit holders as booking amount has been considered as current liability. Revenue is recognized on giving possession of completed unit to the flat / unit holders.

**e) EVENTS OCCURING AFTER THE BALANCE SHEET:**

No significant events which could have effect on the financial position as on **31st March 2023** to a material extent has been reported, after the balance sheet date till signing of audit report.

**f) PRIOR PERIOD & EXTRA ORDINARY ITEMS & CHANGES IN ACCOUNTING POLICIES :**

There are no material changes that arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

There are no extra ordinary item i.e. gains or losses, which arise events or transactions that are distinct from the ordinary activities of the business.

Accounting policies followed have been consistently applied in the current year & there are no material departures from following up of consistent accounting policies.

**g) DEPRECIATION ACCOUNTING :**

Depreciation has been provided on WDV basis at the rates prescribed under the Income Tax Act, 1961.Depreciation on assets added during the year is provided as follows:

| | |
|---|---|
| Added for a period more than 180 days | 100% of applicable rate |
| Added for a period less than 180 days | 50% of applicable rate |

The company has used the following rates to provide depreciation on its fixed assets:

| Fixed Asset | Rates (WDV) |
|---|---|
| Computer & Printer | 40.00% |
| Furniture & Fittings | 10.00% |
| Plant & Machinery | 15.00% |

**h) VALUATION OF INVENTORIES :**

Accounting Standard (AS 2) requirement relating to valuation of inventories is followed.

Valuation of Work in Progress / Closing stock is done on following basis:

For Projects where there was no sale during the year, entire expenditure has been transferred to Work-in-progress.

**i) CONTINGENT LIABILITIES**

No provision is made for liabilities, which are contingent in nature, but if material, the same are disclosed by way of notes to accounts.

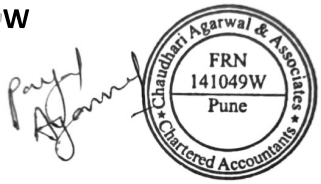
**II] NOTES FORMING PART OF ACCOUNTS:**

1. Balances of sundry creditors as on the Balance sheet date are subject to confirmations.
2. Previous year figures haves been regrouped and rearranged, wherever necessary.
3. No contingent liability exists as on the date of signing the Balance Sheet.

**For Winsome Infrastructure**

**Partner Partner**

**For Chaudhari Agarwal & Associates**
**FRN 141049W**




**CA. Payal Agarwal (M No. 144540)**
**Partner**

**Place: Patna**
**Date: 7 September, 2023**

**Acknowledgement Number:** 596265671300922 **Date of filing:** 30-Sep-2022

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2022-23

| | | | |
|---|---|---|---|
| PAN | AABFW4190Q | | |
| Name | WINSOME INFRASTRUCTURE | | |
| Address | Shakti Market, , Near Gurukul School, , Gola Road, Danapur , Danapur , Patna , 05-Bihar , 91-INDIA , 801503 | | |
| Status | Firm | Form Number | ITR-5 |
| Filed u/s | 139(1)-On or before due date | e-Filing Acknowledgement Number | 596265671300922 |

| | | | |
|---|---|---|---|
| Taxable Income and Tax details | Current Year business loss, if any | 1 | 0 |
| | Total Income | | 76,60,610 |
| | Book Profit under MAT, where applicable | 2 | 0 |
| | Adjusted Total Income under AMT, where applicable | 3 | 76,60,610 |
| | Net tax payable | 4 | 23,90,110 |
| | Interest and Fee Payable | 5 | 1,21,648 |
| | Total tax, interest and Fee payable | 6 | 25,11,758 |
| | Taxes Paid | 7 | 25,11,757 |
| | (+) Tax Payable / (-) Refundable (6-7) | 8 | (+) 0 |
| Accreted Income & Tax Details | 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 WINSOME INFRASTRUCTURE in the capacity of Partner having PAN AEPPR1404L from IP address 103.59.74.60 on 30-Sep-2022 DSC Sl.No & Issuer 3090885063130006508016913073 & 5662730908850631300650801691307004785CN=Care4Sign DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=I

System Generated Barcode/QR code

AABFW4190Q055962656713009229172 3515f02ea823a71c9b620cd6973f9c16faa4

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

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**BALANCE SHEET**
**AS ON 31ST MARCH, 2022**

(Amount in Rs.)

| Previous Year Amount | Liabilities | Current Year Amount | Previous Year Amount | Assets | Current Year Amount |
|---|---|---|---|---|---|
| (1,73,91,962) | Partner's Capital A/c (As per Schedule A) | (1,48,66,907) | 5,86,857 | Fixed Assets (As per Schedule B) | 5,02,149 |
| 1,04,84,317 | Loans (As per Schedule C) | 28,59,317 | 9,19,966 | Investments in Fixed Deposits | 20,52,506 |
| 44,69,34,199 | Current Liabilities & Provisions (As per Schedule D) | 16,81,22,168 | 43,85,19,731 | Current Assets (As per Schedule E) | 15,35,59,923 |
| **44,00,26,554** | **TOTAL** | **15,61,14,578** | **44,00,26,554** | **TOTAL** | **15,61,14,578** |
| | | - | | | - |

Notes forming part of Accounts as per Sch No. "I"

As per our Report of even date

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

**For Winsome Infrastructure**

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**Partner** **Partner**

UDIN : 22144540AXPKEC2545
Place : Patna
Date : 30th September 2022

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**PROFIT & LOSS ACCOUNT**
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2022**

(Amount in Rs.)

| Previous Year Amount | Particulars | Current Year Amount | Previous Year Amount | Particulars | Current Year Amount |
|---|---|---|---|---|---|
| 32,89,99,959 | To Opening Stock | 42,17,77,781 | - | By Sales | 46,40,47,800 |
| 5,12,06,249 | To Purchases (As per Schedule F) | 7,84,28,834 | 42,17,77,781 | By Closing Stock | 12,47,45,273 |
| | | | 52,080 | By Interest Income | 75,958 |
| 3,28,88,917 | To Direct Expenses (As per schedule G) | 4,04,07,970 | | | |
| 86,82,656 | To Indirect Expenses (As per schedule H) | 4,05,93,837 | | | |
| 52,080 | To Profit transferred to Partner's Capital A/c | 76,60,609 | | | |
| **42,18,29,861** | **TOTAL** | **58,88,69,031** | **42,18,29,861** | **TOTAL** | **58,88,69,031** |

Notes forming part of Accounts as per Sch No. "I"

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

**For Winsome Infrastructure**

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**Partner** **Partner**

UDIN : 22144540AXPKEC2545
Place : Patna
Date : 30th September 2022

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**PROFIT & LOSS ACCOUNT - WINSOME EMPIRE E BLOCK**
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2022**

(Amount in Rs.)

| Previous Year Amount | Particulars | Current Year Amount | Previous Year Amount | Particulars | Current Year Amount |
|---|---|---|---|---|---|
| - | To Opening Stock | 1,52,17,339 | 1,52,17,339 | By Closing Stock | 5,99,69,043 |
| 1,31,04,464 | To Purchases (As per Schedule F) | 2,87,75,462 | | | |
| 9,36,934 | To Direct Expenses (As per schedule G) | 1,23,47,634 | | | |
| 11,75,941 | To Indirect Expenses (As per schedule H) | 36,28,608 | | | |
| - | To Profit transferred to Partner's Capital A/c | - | | | |
| **1,52,17,339** | **TOTAL** | **5,99,69,043** | **1,52,17,339** | **TOTAL** | **5,99,69,043** |

Notes forming part of Accounts as per Sch No. "I"

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

**For Winsome Infrastructure**

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**Partner** **Partner**

Place : Patna
Date : 30th September 2022

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**PROFIT & LOSS ACCOUNT - WINSOME PLAZA**
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2022**

(Amount in Rs.)

| Previous Year Amount | Particulars | Current Year Amount | Previous Year Amount | Particulars | Current Year Amount |
|---|---|---|---|---|---|
| 3,69,06,256 | To Opening Stock | 5,22,98,494 | 5,22,98,494 | By Closing Stock | 6,37,45,967 |
| 75,71,034 | To Purchases (As per Schedule F) | 77,91,041 | | | |
| 68,46,814 | To Direct Expenses (As per schedule G) | 25,04,787 | | | |
| 9,74,390 | To Indirect Expenses (As per schedule H) | 11,51,645 | | | |
| - | To Profit transferred to Partner's Capital A/c | - | | | |
| **5,22,98,494** | **TOTAL** | **6,37,45,967** | **5,22,98,494** | **TOTAL** | **6,37,45,967** |

Notes forming part of Accounts as per Sch No. "I"

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

**For Winsome Infrastructure**

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**Partner** **Partner**

Place : Patna
Date : 30th September 2022

**WINSOME INFRASTRUCTURE**
Shakti Market, Near Gurukul School,
Gola Road, Danapur
Patna - 801 503

**PROFIT & LOSS ACCOUNT - WINSOME EMPIRE**
**FOR THE YEAR ENDED AS ON 31ST MARCH, 2022**

(Amount in Rs.)

| Previous Year Amount | Particulars | Current Year Amount | Previous Year Amount | Particulars | Current Year Amount |
|---|---|---|---|---|---|
| 29,20,93,702 | To Opening Stock | 35,42,61,949 | - | By Sales | 46,40,47,800 |
| 3,05,30,752 | To Purchases (As per Schedule F) | 4,18,62,330 | 35,42,61,949 | By Closing Stock | 10,30,263 |
| | | | 52,080 | By Interest Income | 75,958 |
| 2,51,05,169 | To Direct Expenses (As per schedule G) | 2,55,55,549 | | | |
| 65,32,326 | To Indirect Expenses (As per schedule H) | 3,58,13,584 | | | |
| 52,080 | To Profit transferred to Partner's Capital A/c | 76,60,609 | | | |
| **35,43,14,029** | **TOTAL** | **46,51,54,021** | **35,43,14,029** | **TOTAL** | **46,51,54,021** |

Notes forming part of Accounts as per Sch No. "I"

**For Chaudhari Agarwal & Associates**
**FRN : 141049W**

**For Winsome Infrastructure**

**CA. Payal Agarwal (MRN 144540)**
**Partner**

**Partner** **Partner**

Place : Patna
Date : 30th September 2022

**Winsome Infrastructure**

**Schedule No. "A" : Partner's Capital Accounts**

**Sanjeev Kumar**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 19,97,846 | By Capital Introduced | 71,76,864 |
| To Taxes (Net) | 2,84,578 | By Profit for the year | 11,49,091 |
| To Withdrawals | 88,23,377 | By Remuneration | 4,50,000 |
| | | By Closing balance | 23,29,846 |
| Total | **1,11,05,801** | Total | **1,11,05,801** |

**Jitendra Sharma**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 40,56,000 | By Profit for the year | 15,32,122 |
| To Taxes (Net) | 3,79,437 | By Remuneration | 6,00,000 |
| To Withdrawals | 3,00,000 | By Closing balance | 26,03,315 |
| Total | **47,35,437** | Total | **47,35,437** |

**Parandhaman B**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Withdrawals | - | By Opening Balance | 13,00,000 |
| To Taxes (Net) | 3,79,437 | By Profit for the year | 15,32,122 |
| To Closing balance | 30,52,685 | By Remuneration | 6,00,000 |
| Total | **34,32,122** | Total | **34,32,122** |

**Sudhir Hiwale**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening Balance | 56,75,970 | By Profit for the year | 15,32,122 |
| To Taxes (Net) | 3,79,437 | By Remuneration | 6,00,000 |
| To Withdrawals | 3,00,000 | By Closing balance | 42,23,285 |
| Total | **63,55,407** | Total | **63,55,407** |

**Rajeev Kumar**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 22,85,000 | By Profit for the year | 3,83,030 |
| To Taxes (Net) | 94,861 | By Remuneration | 1,50,000 |
| To Withdrawals | 15,30,000 | By Closing balance | 33,76,831 |
| Total | **39,09,861** | Total | **39,09,861** |

**Nand Dulal Kashyap**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Opening balance | 48,20,000 | By Profit for the year | 15,32,122 |
| To Withdrawals | 23,19,000 | By Remuneration | 6,00,000 |
| To Taxes (Net) | 3,79,437 | By Closing balance | 53,86,315 |
| Total | **75,18,437** | Total | **75,18,437** |

**Reserves**

| Particulars | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|
| To Transfer to Partner's A/cs | 1,42,854 | By Balance b/d | 1,42,854 |
| Total | **1,42,854** | Total | **1,42,854** |

**Winsome Infrastructure**

**Schedule No. "B" : Fixed Assets**

| S. No. | Particulars | Opening WDV as on 01.04.2021 | Additions | | Sale | Total | Rate of Dep | Depreciation for the Year | Closing WDV as on 31.3.2022 |
|---|---|---|---|---|---|---|---|---|---|
| | | | > 180 days | < 180 days | | | | | |
| 1 | Furniture & Fittings | 1,67,288 | - | - | - | 1,67,288 | 10% | 16,729 | 1,50,559 |
| 2 | Computer & Printer | 20,176 | - | - | - | 20,176 | 40% | 8,070 | 12,106 |
| 3 | Office Equipments | 3,99,393 | - | - | - | 3,99,393 | 15% | 59,909 | 3,39,484 |
| | **Total** | **5,86,857** | **-** | **-** | **-** | **5,86,857** | | **84,708** | **5,02,149** |

**Winsome Infrastructure**

**Schedule No. "C" : Loans**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| 5,00,000 | Preetish Shekhar | | 5,00,000 |
| 65,84,317 | Rajesh Kumar Pal (Raju Pal) | | 11,59,317 |
| 34,00,000 | Winsome Realtors | | 12,00,000 |
| **1,04,84,317** | **Total** | | **28,59,317** |

**Schedule No. "D" : Current Liabilities & Provisions**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Duties & Taxes | | |
| 8,89,333 | GST Payable | 4,07,236 | |
| 1,50,731 | TDS Payable | 69,285 | 4,76,521 |
| 1,53,96,738 | Sundry Creditors | | 1,21,66,945 |
| | Advance Against Flat | | |
| 38,53,91,430 | Winsome Empire (ABCD) | 7,34,223 | |
| 3,21,31,812 | Winsome Plaza | 4,63,43,240 | |
| 1,20,62,220 | Winsome Empire (E Block) | 10,22,09,639 | 14,92,87,102 |
| | Provisions | | |
| - | Provision for expenses | 54,00,000 | 54,00,000 |
| 7,91,600 | Advance received from landowners | | 7,91,600 |
| 1,20,335 | Retention | | - |
| **44,69,34,199** | **Total** | | **16,81,22,168** |

**Schedule No. "E" : Current Assets**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Closing Stock | | |
| 35,42,61,949 | Winsome Empire | 10,30,263 | |
| 1,52,17,339 | Winsome Empire E Block | 5,99,69,043 | |
| 5,22,98,494 | Winsome Plaza | 6,37,45,967 | 12,47,45,273 |
| | Loans and Advances | | |
| 11,500 | Advance Salary | - | |
| - | Rajesh Kumar Pal | 40,00,000 | |
| 58,00,000 | Ajay Kumar | 15,00,000 | |
| 10,000 | Amitesh Singh | - | |
| 1,00,000 | Deepak Kumar | - | |
| 7,50,000 | Jagnarayan Singh | - | |
| 1,00,000 | Jitendra Kumar Sharma | - | |
| 5,50,000 | Kundan | - | |
| 9,06,305 | Loan - Neeraj Kumar Sinha | 9,06,305 | |
| 3,00,000 | Raj Narayan Singh | - | |
| 5,00,000 | Rishi Kapoor | 5,00,000 | |
| 10,00,000 | Silver Line Inc | 10,00,000 | |
| 23,00,000 | Shobha Devi | 6,00,000 | |
| 6,36,237 | Winsome Realty | 6,36,237 | 91,42,542 |
| | Sundry Debtors | | |
| - | ABCD Block | 94,68,465 | 94,68,465 |
| | Cash & Bank Balances | | |
| 3,74,428 | Cash in Hand | 11,10,842 | |
| 18,14,193 | Axis Bank 8764 | 95,950 | |
| 27,342 | Axis Bank 9042 | 27,342 | |
| 15,668 | Corporation Bank | 34,042 | |
| 50,000 | RBL 361 | (2,48,725) | |
| 26,21,552 | RBL 7523 | 47,53,509 | |
| (13,10,189) | ICICI Bank 0311 | (3,65,733) | 54,07,226 |
| - | Advance to Creditors | | 26,88,909 |
| 4,764 | TDS Receivable | | - |
| 1,80,150 | GST Credit Receivable | | 21,07,508 |
| **43,85,19,731** | **Total** | | **15,35,59,923** |

**Schedule No. "F" : Purchases**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| 3,05,30,752 | Purchase - Winsome Empire | 4,18,62,330 | 4,18,62,330 |
| 75,71,034 | Purchase - Winsome Plaza | 77,91,041 | 77,91,041 |
| 1,31,04,464 | Purchase - Winsome Empire E Block | 2,87,75,462 | 2,87,75,462 |
| **5,12,06,249** | **Total** | | **7,84,28,834** |

**Schedule No. "G" : Direct Expenses**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Direct Expenses - Winsome Empire | | |
| 13,16,618 | Solar Power generating system | - | |
| 1,51,320 | JCB WORK | 14,500 | |
| 1,34,40,140 | Labour Charges | 1,05,67,070 | |
| 13,500 | Loading & Unloading Charge | 16,700 | |
| 1,67,500 | Fire services | - | |
| 43,372 | RERA charges | - | |
| 98,73,524 | Site Expenses | 38,36,329 | |
| 99,196 | Transportation Charges | 20,950 | |
| - | Provisional Expenses | 54,00,000 | |
| - | Land Cost Empire | 57,00,000 | 2,55,55,549 |
| | Direct Expenses - Winsome Plaza | | |
| 10,500 | Freight | 14,042 | |
| 57,61,857 | Labour Charges | 21,84,848 | |
| 400 | Loading & Unloading Charge | 100 | |
| 17,000 | RERA Charges | - | |
| 10,57,057 | Site Expenses | 3,05,797 | 25,04,787 |
| | Direct Expenses - Winsome Empire E Block | | |
| 2,91,300 | Government charges | 2,65,000 | |
| 25,650 | JCB Work | 81,850 | |
| 3,23,338 | Labour charges | 69,04,785 | |
| - | Stamp Duty | 14,97,240 | |
| - | Land Cost | 29,50,000 | |
| - | Waterproofing Work | 3,98,244 | |
| 2,96,646 | Site Expenses | 2,50,515 | 1,23,47,634 |
| | | | |
| **3,28,88,917** | **Total** | | **4,04,07,970** |

**Schedule No. "H" : Indirect Expenses**

| Previous Year Amount (Rs.) | Particulars | | Current Year Amount (Rs.) |
|---|---|---|---|
| | Indirect Expenses - Winsome Empire | | |
| 1,50,860 | Advertisment Expenses | 15,050 | |
| 34,574 | Bank Charges And Commission | 1,59,811 | |
| - | GST Waived for Customers | 2,82,78,850 | |
| 88,181 | Depreciation | 72,520 | |
| 3,99,883 | Electricity Expenses | 2,69,232 | |
| 43,305 | Guest House Exp | - | |
| - | Input Service Tax reversed | 96,897 | |
| 1,83,085 | Interest paid on Loan | 41,711 | |
| 29,839 | Interest and fees on taxes | 44,939 | |
| 14,371 | Legal Expenses | 59,460 | |
| 1,54,764 | Travelling Expenses | 81,800 | |
| 4,50,570 | Office Expenses | 3,39,464 | |
| 84,733 | Petrol / Diesel Expenses | 88,488 | |
| 36,896 | Printing & Stationary | 30,663 | |
| 1,26,600 | Rent Paid | 28,985 | |
| 16,235 | Repairs & Maintainance | 5,274 | |
| 33,51,265 | Salary | 24,05,673 | |
| 1,56,497 | Security Charges | - | |
| - | Society Maintainance | 9,000 | |
| - | Supervision Charges | 1,04,024 | |
| 11,45,341 | Professional & Technical Fees | 6,24,603 | |
| - | Remunaration to Partners | 30,00,000 | |
| 65,327 | Telephone Expenses | 57,141 | 3,58,13,584 |
| | Indirect Expenses - Winsome Plaza | | |
| 6,90,560 | Salary | 10,24,082 | |
| 1,06,506 | Advertisement & publicity | 35,029 | |
| 14,000 | Conveyance Expenses | 15,000 | |
| 14,339 | Depreciation | 12,188 | |
| 3,000 | Electricity expenses | 23,549 | |
| 1,04,914 | Office expenses | 21,611 | |
| 41,070 | Printing & stationery | 20,186 | |
| | | | 11,51,645 |
| | Indirect Expenses - Winsome Empire E Block | | |
| 3,71,098 | Salary | 23,31,893 | |
| 1,83,637 | Advertisement & publicity | 3,69,631 | |
| 12,400 | Conveyance Expenses | 38,048 | |
| 76,510 | Printing & stationery | 15,780 | |
| 5,00,000 | Professional & Technical Fees | 3,57,700 | |
| 21,000 | Rent | 1,69,000 | |
| - | Travel Expenses | 1,20,782 | |
| - | Electricity Expenses | 20,000 | |
| - | Legal Expenses | 6,100 | |
| - | Interest / Late filing Expenses | 33,692 | |
| 11,296 | Office expenses | 1,65,981 | 36,28,608 |
| | | | |
| **86,82,656** | **Total** | | **4,05,93,837** |

**WINSOME INFRASTRUCTURE**

**SCHEDULE NO. I:**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS**

**a) BASIS OF PREPARATION 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. GAAP comprises mandatory accounting standards as prescribed. 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.

**b) USE OF ESTIMATES:**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods**.**

**c) FIXED ASSETS:**

Tangible fixed assets except revalued assets are carried at cost of acquisition or construction less accumulated depreciation and/or accumulated impairment loss, if any. The cost of an item of tangible fixed asset comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditures related to an item of tangible fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

**d) REVENUE RECOGNITION:**

Revenue is generally recognized on accrual basis. Advance received from flat / unit holders as booking amount has been considered as current liability. Revenue is recognized on giving possession of completed unit to the flat / unit holders.

**e) EVENTS OCCURING AFTER THE BALANCE SHEET:**

No significant events which could have effect on the financial position as on **31st March 2022** to a material extent has been reported, after the balance sheet date till signing of audit report.

**f) PRIOR PERIOD & EXTRA ORDINARY ITEMS & CHANGES IN ACCOUNTING POLICIES :**

There are no material changes that arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods.

There are no extra ordinary item i.e. gains or losses, which arise events or transactions that are distinct from the ordinary activities of the business.

Accounting policies followed have been consistently applied in the current year & there are no material departures from following up of consistent accounting policies.

**g) DEPRECIATION ACCOUNTING :**

Depreciation has been provided on WDV basis at the rates prescribed under the Income Tax Act, 1961.Depreciation on assets added during the year is provided as follows:

| | |
|---|---|
| Added for a period more than 180 days | 100% of applicable rate |
| Added for a period less than 180 days | 50% of applicable rate |

The company has used the following rates to provide depreciation on its fixed assets:

| Fixed Asset | Rates (WDV) |
|---|---|
| Computer & Printer | 40.00% |
| Furniture & Fittings | 10.00% |
| Plant & Machinery | 15.00% |

**h) VALUATION OF INVENTORIES :**

Accounting Standard (AS 2) requirement relating to valuation of inventories is followed.

Valuation of Work in Progress / Closing stock is done on following basis:

For Projects where there was no sale during the year, entire expenditure has been transferred to Work-in-progress.

**i) CONTINGENT LIABILITIES**

No provision is made for liabilities, which are contingent in nature, but if material, the same are disclosed by way of notes to accounts.

**II] <u>NOTES FORMING PART OF ACCOUNTS:</u>**

1. Balances of sundry creditors as on the Balance sheet date are subject to confirmations.
2. Previous year figures haves been regrouped and rearranged, wherever necessary.
3. No contingent liability exists as on the date of signing the Balance Sheet.

**For Winsome Infrastructure** **For Chaudhari Agarwal & Associates**
**FRN 141049W**

**Partner** **Partner** **CA. Payal Agarwal (M No. 144540)**
**Partner**

**Place: Patna**
**Date: 30 September, 2022**