

DETAILED PROJECT REPORT

FOR SETTING UP OF A

COMMON FACILITY CENTRE

at Mangalagiri, AP
Under MSE-CDP Scheme

MANGALAGIRI GOLD ORNAMENT CLUSTER

PROMOTED BY

LN GOLDSMITHS FOUNDATION

Submitted to
**The DC MSME
Gol**

Submitted through
**The MSME
Development
Corporation
GoAP**



Prepared by
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Contents

Executive Summary.....	7
Chapter 1 : BRIEF PARTICULARS OF THE PROPOSAL	10
1.1 NAME OF APPLICANT & CONTACT DETAILS.....	10
1.2 MAIN FACILITIES PROPOSED IN THE CFC	10
1.3 COST OF THE PROJECT.....	11
1.4 MEANS OF FINANCE	11
1.5 COST SHARING PATTERN	11
Chapter 2 : INTRODUCTION	12
2.1 General Economic Scenario and Overview of Gold Ornament Industry in India 12	
2.2 The sector for which CFC is proposed to be set up.	12
2.3 Existing Infrastructural Facilities for Goldsmiths and need for a Common Facility Centre at Mangalagiri	13
2.4 Cluster and its products, future prospects of products, Competition scenario, Backward and forward linkages	14
2.4.1 Cluster and its products	14
2.4.2 Future Prospect of the cluster Products	16
2.4.3 Competition Scenario.....	16
2.4.4 Backward and Forward Linkages	16
2.5 Basic data of cluster (Number of units, type of units [Micro/Small/Medium], employment [direct /indirect], turnover, exports, etc.)	17
2.6 How the proposed CFC is relevant to the growth of the concerned cluster/ Sector 18	
Chapter 3 : Information about SPV	20
3.1 Name, Address and Registration Details of the SPV.....	20
3.2 Main Objectives, Nonprofit Motive and Inclusiveness of SPV	20
3.3 Authorized & Paid-up Share Capital & Shareholding Pattern	21
3.4 CFC open to members of SPV as well as non-members	21
3.5 Main Role of SPV	21
3.6 Trust Building of SPV.....	21

3.7	Project Specific Bank Account	22
Chapter 4: Details of Project Promoters / Sponsors		23
4.1	Brief Biodata of Promoters	23
4.1.1	Mrs. Harika Mandava	23
4.1.2	Mr. Nagaraju Gunti.....	24
4.1.3	Mr. Srinivasa Rao Gajula	24
4.1.4	Mr. Nagarjuna Kandula	25
4.1.5	Mr. Mahesh Padavala.....	26
4.2	Details of the Promoters	27
4.3	Brief about Compliance with KYC guidelines	27
4.4	Management set-up	28
4.5	To indicate details regarding who will be the main people involved in running the CFC and its operations.	29
Chapter 5: Eligibility as per guidelines of MSE-CDP		30
Chapter 6: Implementing Arrangements		32
Chapter 7: Management and shareholding details		33
7.1	Management and shareholding details	33
7.2	Authorised and Paid-up Share Capital	33
7.3	Projected Management after the CFC is granted	33
Chapter 8: Technical Aspects.....		34
8.1	Scope of the project (Facilities/Sections of the CFC).....	34
8.1.1	CASTING SERVICES.....	36
8.1.2	CHAIN MAKING SERVICES	36
8.1.3	BALL MAKING SERVICES.....	38
8.1.4	FINISHING SERVICES	39
8.1.5	MISCELLANEOUS PROCESSES	41
8.1.6	DESIGNING & PROTOTYPING SERVICES	43
8.1.7	ASSAYING AND HALLMARKING SERVICES	45
8.1.8	TRAINING & SKILL DEVELOPMENT.....	48
8.2	MARKETING & EXPORT SUPPORT	51
8.3	Location, Land and Buildings	54
8.4	Technology, Machinery & Equipment	55

8.5	Raw Material / Components /Consumables	55
8.6	Utilities.....	56
8.7	Effluent Disposal.....	56
8.8	Fire Safety.....	56
8.9	Manpower	56
Chapter 9: Implementation Schedule		57
Chapter 10: Project components		58
10.1	Estimated Project Cost	58
10.2	Details of Land, Building & Civil Works	58
10.3	Machinery & Equipment.....	59
10.4	Electricity Deposit	59
10.5	Preliminary & Pre-operative Expenses.....	60
10.6	Contingency Provisions	60
10.7	Margin money for Working Capital	60
Chapter 11: Fund Requirement / Availability Analysis.....		61
11.1	Proposed Means of Financing	61
11.2	Cost Sharing Pattern.....	61
11.3	SPV's Contribution	62
11.4	AP State Government's Contribution	62
11.5	Grant in Aid from Government of India	62
Chapter 12: Usage Charges		63
Chapter 13: Commercial Viability.....		64
Chapter 14: Financial and Economic Viability.....		65
Chapter 15: Projected performance of the cluster after proposed intervention		67
Chapter 16: Status of Government approvals		68
Chapter 17: Favorable and Risk Factors of the project: SWOT Analysis		69
17.1	STRENGTHS.....	69
17.2	WEAKNESSES	70
17.3	OPPORTUNITIES	70
17.4	THREATS.....	71
Chapter 18: Risk Mitigation Framework		73
Chapter 19: Economics of the project.....		76

19.1	PROJECT COST	76
19.2	MEANS OF FINANCE	77
19.3	COST SHARING PATTERN	78
19.4	PROFITABILITY	78
19.5	BALANCE SHEET AND FUND FLOW	79
19.6	INTERNAL RATE OF RETURN & RETURN ON CAPITAL EMPLOYED	79
19.7	BREAKEVEN POINT.....	80
19.8	SENSITIVITY ANALYSIS.....	80
19.9	ASSUMPTIONS.....	81
Chapter 20 :	Cluster Profile	83
20.1	NAME AND LOCATION OF THE CLUSTER	83
20.2	Nature of activity and products; number and size (also in terms of installed capacity) of units and number of units	84
20.3	SCALE OF INVESTMENT	85
20.4	INFORMATION ON VALUE OF OUTPUT IN THE LAST 3 YEARS (DIFFERENT ENTERPRISE SEGMENT - WISE), INCLUDING EXPORT OUTPUT	86
20.5	PROPOSED INTERVENTION	87
Chapter 21 :	Diagnostic Study Findings	88
21.1	GAP ASSESSMENT AND RATIONALE FOR SETTING UP OF COMMON FACILITY CENTRE AT MANGALAGIRI	88
21.1.1	Obsolete Processing Methods.....	88
21.1.2	Lack of Proper Infrastructure.....	88
21.1.3	Competition from Large-Scale Manufacturing Units.....	89
21.1.4	Outdated Designs	89
21.1.5	Limited Skills Sets and Lack of Training Facilities	89
21.1.6	Inability to afford technological upgrades.....	90
21.1.7	Limited facilities available at existing CFC.....	90
21.1.8	Following diagram illustrates the need for a CFC in Mangalagiri	91
21.2	VALUE CHAIN ANALYSYS & IMPACT OF CFC ON THE CLUSTER	92
21.3	CLUSTER MAP.....	94
21.3.1	PRESENT CLUSTER MAP	94
21.3.2	Backward Linkage	95

21.3.3	Forward Linkage	96
21.3.4	Service Providers & Support Organisations.....	97
21.3.5	IMPACT OF CFC ON BACKWARD AND FORWARD LINKAGE	99
21.3.6	POST CFC CLUSTER MAP.....	100
Conclusion.....		102

FINANCIAL PROJECTIONS / ESTIMATES / ASSUMPTIONS

Cost of the Project & Means of Finance	Annexure - 1
Fund Sharing Pattern	Annexure - 2
Balance Sheet	Annexure - 3
Statement of Profitability	Annexure - 4
Operating Statement	Annexure - 5
Personnel Cost	Annexure - 6
Cash Flow Statement	Annexure - 7
Breakeven Analysis	Annexure - 8
IRR / RoCE / NPV	Annexure - 9
Depreciation - Companies Act	Annexure - 10
Depreciation - Income Tax Act	Annexure - 11
Computation of Income Tax	Annexure - 12
Sensitivity Analysis	Annexure - 13
Working Capital Margin	Annexure - 14
Preliminary & Preoperative Expenses	Annexure - 15
Cost on Civil & Interior Wors, Furniture & Fixtures	Annexure - 16
Cost of Machinery & Equipment	Annexure - 17

OTHER SUPPORTING DOCUMENTS

SPV Incorporation Certificate, MoA, AoA, PAN Card & Certificate of GST Registration	<i>Appendix - I</i>
Building Lease Agreement	<i>Appendix - II</i>
Bank Account Details of the SPV along with Cancelled Cheque	<i>Appendix - III</i>
Quotation for Civil Works, Interiors & Fixtures	<i>Appendix - IV</i>
Quotations for Machinery & Equipment	<i>Appendix - V</i>
Letter of Undertaking from Promoters to utilise Facilities of CFC	<i>Appendix - VI</i>
Letter of Undertaking from SPV to bring in Contribution & to meet cost escalations	<i>Appendix - VII</i>
Schedule of Implementation Bar Chart	<i>Appendix - VIII</i>
List of Members of the Cluster	<i>Appendix - IX</i>
Minutes of the Meeting for Validation of DPR	<i>Appendix - X</i>
Leased Building Approval	<i>Appendix - XI</i>
Fire NOC	<i>Appendix - XII</i>
Copy of Common Application for Government Approvals	<i>Appendix - XIII</i>
Copy of Application for CTE from PCB	<i>Appendix - XIV</i>
KYC Documents and Copies of Income Tax Returns of Promoters	<i>Appendix - XV</i>

Executive Summary

A. Introduction

Mangalagiri, a town in Andhra Pradesh's Guntur district, holds historical and religious importance, primarily due to the Sri Panakala Lakshmi Narasimha Swamy Temple. Beyond its religious status, Mangalagiri is known for its handloom weaving, especially Mangalagiri sarees, and has recently emerged as a hub for gold ornament production.

B. Nature of activity and Cluster products

Gold Ornament Manufacturing Industry in Mangalagiri is providing sustainable employment to around 12,000 goldsmiths who previously relied on the handloom sector. Today, about 2000 units specialize in producing gold jewellery such as ear hangings, necklaces, and bangles, supplying approximately 1500 kilograms of ornaments annually to showrooms across Andhra Pradesh, Telangana, and Odisha.

C. Critical Gaps and Need for establishment of a CFC at Mangalagiri

The goldsmiths and artisans of Mangalagiri rely on outdated, traditional methods, producing designs that struggle to compete in today's markets. Consequently, they face intense competition, low profit margins, and underpayment, primarily due to the lack of modern facilities for design, manufacturing, and marketing. While a small common facility centre exists, it cannot meet the needs of the many artisans who operate on a limited scale and cannot afford advanced machinery. Most artisans supply few kinds of small gold ornaments in traditional designs to local showrooms, which have seen business decline as retail customers shift to large shopping malls and mega showrooms that source from major manufacturing centres like Chennai, Coimbatore, and Mumbai. To enable Mangalagiri artisans to compete with these large players, it has become essential to equip them with modern technology and contemporary design skills. A well-equipped Common Facility Centre offering a state-of-the-art design studio, advanced machinery for processes like wire drawing, sheet making, casting with 3D printing, high-tech refining, hallmarking, and gemstone certification, along with marketing and training support, would boost their productivity, efficiency, and marketability. These facilities would help revitalize Mangalagiri's gold ornament industry, creating jobs and promoting economic growth in the region.

D. Special Purpose Vehicle (SPV)

77 artisans engaged in the activity of Gold Ornament Making at Mangalagiri, came together to form a Special Purpose Vehicle (SPV) to establish a Common Facility Centre. This initiative led to the incorporation of the LN Goldsmiths Foundation, a Section 8 company registered under the Companies Act, 2013, on 05 November 2024. The company’s CIN is U88900AP2024NPL116554.

E. Project Cost & Means of Finance

CFC is proposed to be established under the MSE CDP Scheme. The Cost of the Project is ₹999.36 Lacs. SPV contributes ₹49.90 Lacs towards 5% of the project cost and AP State Government’s Contribution will be ₹149.90 @ 15% of the project. 80% of the project cost amounting to ₹799.49 Lacs is sought from the Government of India as Grant in Aid.

F. Sustainability of CFC

The proposed project is designed to be self-sustaining, generating revenue through user charges and job work fees. In accordance with guidelines, separate rates will apply for members and non-members for each facility. The CFC is set to commence operations from March 2025, and will provide a wide range of services to artisans. As a not-for-profit entity incorporated under Section 8 of the Companies Act, 2013, the SPV will reinvest any surplus generated by the CFC to continually enhance and upgrade its facilities, ensuring long-term growth and support for the Goldsmith community.

G. Schedule of Implementation

Activity	Oct-24		Nov-24		Dec-24		Jan-25		Feb-25		Mar-25	
	F2	F1	F2	F1	F2	F1	F2	F1	F2	F1	F2	
Survey & DPR Preparation	█											
SPV Incorporation & Member Enrolment		█	█									
DPR Review, Approval & Submission				█	█							
Sanction of Grant by DC-MSME, Gol						█	█					
Civil Works, Interiors & Electrical Fixtures							█	█	█			
Bidding Process of Machinery							█	█				
Purchase of Machinery & Installation									█			
Trial Run									█	█		
Statutory Approvals (BIS / Trade License / GST)										█		
Commencement of Commercial Operation											█	█

H. Progress so far

- a. SPV Incorporated in the name of LN Goldsmiths Foundation
- b. Building suitable for the CFC is identified and taken on lease
- c. Registration of the Lease Agreement is in progress
- d. PAN allotted to the SPV
- e. 77 Cluster Artisans identified and enrolled as members of the
- f. Filing of forms towards transfer of shares to members of the SPV is in progress
- g. Machinery and equipment required for the CFC are selected by the promoters under the guidance of experts from GJEPC
- h. DPR Prepared and validated by the stakeholders
- i. Bank Account of the SPV is opened
- j. Common Application Form for Government Approvals is filed
- k. Application is filed with the Pollution Control Board for issuance of NOC

Chapter 1 : **BRIEF PARTICULARS OF THE PROPOSAL**

1.1 NAME OF APPLICANT & CONTACT DETAILS

Name of the Cluster	Mangalagiri Gold Ornament Cluster
Name of the SPV	LN Goldsmiths Foundation
Address of the Registered Officer & Address for Communication	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Address of the CFC	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Contact Person and Contact Details	Mrs. Harika Mandava Executive Director of the SPV, LN Goldsmiths Foundation e-mail : harikavijay.chinta@gmail.com mobile No. 912145999

1.2 MAIN FACILITIES PROPOSED IN THE CFC

The CFC is designed to have 8 units wherein the variuos services are provided, to enable Artisans of Mangalagiri to manufacture market aligned gold ornaments.

- 1. Casting Services Unit**
- 2. Chain Making Unit**
- 3. Ball Making Unit**
- 4. Finishing Services Unit**
- 5. Miscellaneous Processes Unit** (wire drawing, sheet making, refining Engraving etc.)
- 6. Designing & Prototyping Services Unit**
- 7. Assaying, Hallmarking Precious Stone Testing and Certification Services Unit**
- 8. Training & Skill Development Unit**

1.3 COST OF THE PROJECT

Sl.	Particulars	₹. In Lacs
1	Civil & Interiors Works, Furniture, Fixtures and other additions to Leased Building	106.61
2	Machinery & Equipment	830.32
3	Electricity Deposit	-
4	Preliminary & Preoperative Expenses	8.70
5	Working Capital Margin	53.73
TOTAL COST OF THE PROJECT		999.36

1.4 MEANS OF FINANCE

Sl.	Particulars	₹. In Lacs
1	Promoters Contribution 5.00%	49.97
2	AP State Government's Contribution 15.00%	149.90
3	Grant from GoI under MSE-CDP Scheme 80.00%	799.49
TOTAL MEANS OF FINANCE		999.36

1.5 COST SHARING PATTERN

Sl	Description	Total Cost (₹ Lacs)	SPV Contribution (₹ Lacs)	State Contribution (₹ Lacs)	Grant in Aid (₹ Lacs)
1	Civil & Interior Works to the Leased Building	106.61	41.27	65.34	-
2	Machinery & Equipment	830.32	-	30.83	799.49
3	Electricity Deposit	-	-	-	-
4	Preliminary & Preoperative Expenses	8.70	8.70	-	-
5	Working Capital Margin	53.73	-	53.73	-
	Total Project Cost	999.36	49.97	149.90	799.49

Chapter 2 : INTRODUCTION

2.1 General Economic Scenario and Overview of Gold Ornament Industry in India

India is one of the largest importers of gold in the world, ranking 5th after Switzerland, China, the UK, and Hong Kong. The country imports approximately 700 tons of gold annually and is among the top producers of gold ornaments globally. India also ranks as one of the leading exporters of gold jewellery, with exports worth around USD 13.2 billion in the financial year 2022-23.

Andhra Pradesh is emerging as a key player in the gold ornament manufacturing industry, producing an estimated 50-60 tons of gold jewellery each year. While much of this production caters to the domestic market, there is a growing contribution to exports. Cities like Vijayawada and Visakhapatnam are becoming important hubs for gold manufacturing, and even smaller towns like Mangalagiri are gaining recognition for their specialization in crafting small ornaments in bulk.

India's gold ornament manufacturing industry not only reflects the country's rich cultural heritage but also serves as a significant driver of its economy, especially through exports. With an annual demand for 600-650 tons of gold jewellery and exports exceeding USD 13 billion, the industry plays a vital role in India's economic landscape. As Andhra Pradesh continues to expand and modernize its manufacturing base, regions like Mangalagiri have the potential to further solidify India's position as a global leader in gold jewellery production and exports.

2.2 The sector for which CFC is proposed to be set up.

The proposed project is to establish a Common Facility Centre for Manufacture of Gold Ornaments in Mangalagiri.

Mangalagiri, located in the Guntur district of Andhra Pradesh, is a town of historical, religious, and cultural significance. Mangalagiri is famous for the Sri Panakala Lakshmi Narasimha Swamy Temple, one of the oldest Vaishnavite shrines in South India. Mangalagiri is not only a religious centre but also a hub of handloom weaving, especially the renowned Mangalagiri sarees, and has a growing prominence in the gold ornament industry.

While Mangalagiri is more traditionally known for its handloom industry, the gold ornament industry has seen growth in recent years. Historically, Mangalagiri did not have a large goldsmith population. However, over time, skilled artisans from neighbouring regions like Tenali, Guntur and Vijayawada began to settle in the town, attracted by the growing demand for gold ornaments. These artisans brought with them expertise in goldsmithing, which gradually led to the development of the local gold ornament industry.

Thousands of young individuals from Mangalagiri, who once struggled to find adequate remuneration in the handloom industry, have found sustainable livelihoods in the gold ornament-making industry. Approximately 12,000 goldsmiths are employed across 2000 units in and around Mangalagiri, specializing in the production of gold jewellery. Mangalagiri has gained a reputation for crafting distinctive ornaments such as ear hangings, necklaces, nose pins, and bangles. The skilled artisans from this region supply their creations to jewellery showrooms in various cities and towns across Andhra Pradesh, Telangana and Odisha. Each year, around 1500 kilograms of gold ornaments, are manufactured and sold to these showrooms from Mangalagiri.

2.3 Existing Infrastructural Facilities for Goldsmiths and need for a Common Facility Centre at Mangalagiri

Most of the goldsmiths and ornament artisans in Mangalagiri continue to rely on traditional, outdated methods for crafting ornaments and their components. The designs they produce are largely obsolete, and readily available in markets everywhere, making them less competitive. As a result, these artisans are struggling with intense competition, forcing them to accept minimal profit margins. Despite the effort and capital they invest, they are significantly underpaid. This situation persists due to the lack of modern design, manufacturing, and marketing facilities equipped with contemporary technology in Mangalagiri.

Although a common facility centre exists, it falls short of meeting the needs of the large number of artisans in the area, offering limited services. Most artisans in Mangalagiri operate on a small scale, and they are unable to afford the investment required for modern machinery. Only a few have the means to access advanced processing units in cities like Vijayawada, Hyderabad, Mumbai, or Coimbatore.

The artisans of Mangalagiri have traditionally supplied gold ornaments to small jewellery showrooms in towns and villages. However, with retail customers increasingly attracted towards mega showrooms and large shopping malls, the business volume of these smaller showrooms has sharply declined in recent years. As a result, the artisans of Mangalagiri have seen a significant drop in both their business volume and profitability. Moreover, the limited variety, design, and finish of the ornaments produced by these artisans no longer meet the standards of mega showrooms and large malls. Such mega showrooms and large malls are procuring gold ornaments from big manufacturing units operating from Chennai, Coimbatore, Mumbai and Kolkata and artisans of Mangalagiri are unable to compete with them in view of limited facilities and technology available to them. Therefore, it has become imperative to upgrade the artisans of Mangalagiri, equipping them with advanced technology and contemporary design skills to align with the demands of these larger retailers.

To empower the gold ornament artisans of Mangalagiri to embrace contemporary designs and advanced processing techniques, a well-equipped Common Facility Centre with various facilities under one roof which include, a state-of-the-art design studio with advanced CAD software and experienced designers, advanced machinery for essential processes such as wire drawing, sheet making, and polishing using high-tech machinery, manufacturing facility for components like chains and balls, A Casting facility with 3D printers, High-tech old gold refining services, Assaying and Hallmarking facilities, Gemstone and precious stone testing and certification services, Marketing and export support, A skill development and training centre for goldsmiths.

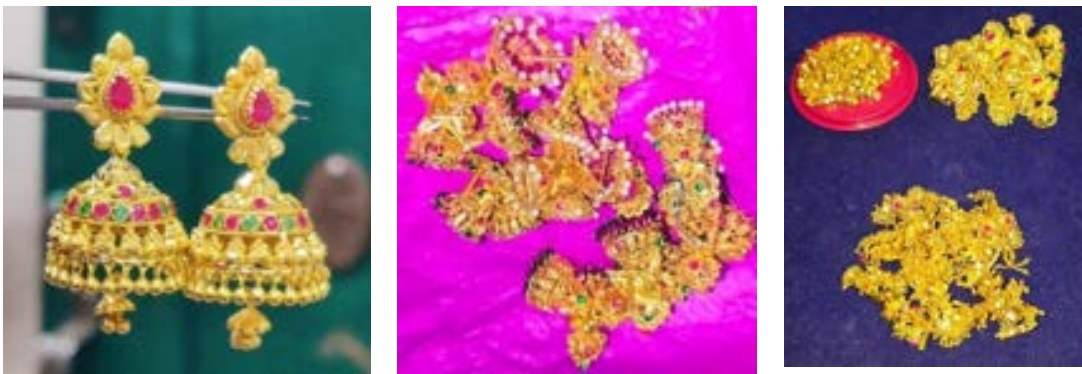
These facilities will significantly enhance the efficiency, productivity, and competitiveness of Mangalagiri's artisans, leading to greater employment opportunities and economic growth in the region.

2.4 Cluster and its products, future prospects of products, Competition scenario, Backward and forward linkages

2.4.1 Cluster and its products

Artisans of Mangalagiri manufacture all kinds of gold jewellery which include earrings, necklaces, chains, haarams, rings, bangles, black

bead chains, nose pin, studs, lockets, pendants and many more. However, small ornaments like earrings especially buttas and nose pins are manufactured bulk and sold to various jewellery showrooms. About 45 jewellery showrooms are engaged in retailing gold jewellery and there are about 500 jewellery showrooms within the radius of 25 km from Mangalagiri covering Vijayawada, Guntur, Tenali and few other small towns and villages. In addition to supply gold ornaments to these showrooms, artisans of Mangalagiri supply gold ornaments to various jewellery showrooms spread across the states of Adhra Pradesh, Telangana, Orissa, and Karnataka.



The Cluster is having 77 member artisans engaged in manufacture of gold ornaments in Mangalagiri. The total estimated value of output was ₹ 34.02 crores in the year 2021-22, ₹ 35.89 Crores in the year 2022-23, ₹ 37.72 Crores in the year 2023-24 and expected to reach a turnover of ₹39.77 Crores by the year 2024-25. Thus, the annual growth is increasing at the rate of 5.69% which is primarily due to inflation. The production figures for the goldsmith’s category are calculated on job work basis. Turnover mentioned hereunder includes sales revenue in the case of manufacturers and job work charges in the case of goldsmiths. For few units turnover includes sales revenue as well as job work charges. The following table shows production and turnover of cluster units for the past 3 years.

Sl.	Particulars	Type of Enterprise	2021-22	2022-23	2023-24	2024-25
1	Turnover (₹ Cr.)	MICRO	34.02	35.89	37.72	40.17
2	Production (kg)		303	322	343	367

2.4.2 Future Prospect of the cluster Products

Mangalagiri is renowned for its production of small gold ornaments, with its artisans having established a strong market presence across Andhra Pradesh, Telangana, Odisha, and Karnataka. Currently, these artisans primarily cater to small jewellery showrooms in smaller towns and villages. The proposed Contemporary Designing Facility and Advanced Technology Manufacturing Facilities at the CFC will enable them to produce gold ornaments that meet the high demand of large jewellery showrooms and shopping malls in major cities. This is anticipated to result in a consistent annual growth of 20% to 30% following the commencement of the CFC's activities. Additionally, the CFC will support the cluster artisans by providing marketing assistance through a professionally trained team, facilitating tie-ups with renowned jewellery showrooms nationwide, thereby enhancing their market reach and profitability.

2.4.3 Competition Scenario

The market for gold ornaments crafted in Mangalagiri extends beyond the local region, reaching neighbouring states. However, Mangalagiri artisans face stiff competition from manufacturers in these states as well as in-house production units operated by large jewellery chain showrooms. Despite this, there exists a significant gap in the availability of high-quality gold ornaments featuring contemporary designs and trendy styles. With access to professional design facilities and state-of-the-art technology provided by the CFC, cluster units are well-positioned to bridge this gap. These advanced resources will empower artisans to produce superior-quality products with market-aligned designs, enabling them to effectively compete and thrive in the industry.

2.4.4 Backward and Forward Linkages

Backward Linkage : The cluster units benefit from robust backward linkages, with reliable suppliers of essential raw materials such as gold alloys, wax, resin, chemicals, and investment powder. Additionally, they have access to dependable sources for machinery, spare parts, and technical service support, ensuring smooth operations and maintenance.

Forward Linkage : The cluster has well-established forward linkages, with a strong market presence across Andhra Pradesh and neighbouring states. With the marketing support provided by the CFC, the cluster units are poised to expand their reach further, tapping into opportunities with

prominent jewellery showrooms and upscale shopping malls in urban centres, thereby significantly enhancing their market potential.

2.5 Basic data of cluster (Number of units, type of units [Micro/Small/Medium], employment [direct /indirect], turnover, exports, etc.)

No. of Cluster Units	77
Type of Cluster Units	All 77 Cluster Units of Micro Units
Employment	Direct : 711 Indirect : 420
Category of Units	Men Enterprises : 76 (98.71%) Women Enterprises : 1 (1.29%)
Turnover	₹37.72 Crores (for the financial year 2023-24) (Turnover includes sales revenue as well as job work charges)
Exports	Nil

The proposed primary intervention is expected to significantly impact tangible metrics, including an increase in the number of units, employment, and production levels. Additionally, improvements in quality will enhance domestic sales by at least 20% and create opportunities in the export market. The table below illustrates the impact of the intervention.

Sl	Parameters	2024-25	2025-26	2026-27	2027-28	2028-29
1	Beneficiary Units	77	77	100	130	160
2	Direct Employment	711	860	1100	1450	1900
3	In-direct Employment	420	500	600	750	900
4	Production	367	475	620	800	1100
5	Domestic Sales (₹ Cr.)	40.17	52.00	68.00	88.00	115
6	Profit Margin	8%	9%	10%	11%	12%
7	Export Sales (₹ Cr.)	0	10	15	20	25

The number of beneficiary artisans is projected to increase by an average of 10% as awareness of and access to the CFC's services grows. However, utilization rates may vary across facilities. The Processing Centre is expected to serve all member firms and non-members, with an anticipated annual growth rate between 5% and 10%.

Employment and production levels are projected to grow by 30%, driven by enhanced production capacities among goldsmiths and component manufacturing firms through the establishment of the common processing centre and the initiation of direct marketing efforts.

Cluster-wide turnover is expected to increase by 30% due to higher production levels, enhanced market share through improved quality and inflation adjustments. Profits are anticipated to double, with profit margins rising from the current 2% to 4% to an estimated 5%–10% post-CFC implementation. Improvements in quality and hallmarking are also expected to open new avenues for composite manufacturing firms, providing them with the foundation to initiate export marketing. By virtue of increase in business volume and increase in profit margins, net income of the Cluster Units is expected to increase by 15% to 30% every year.

2.6 How the proposed CFC is relevant to the growth of the concerned cluster/ Sector

The proposed Common Facility Centre (CFC) is a transformative initiative designed to address the critical gaps faced by artisans in the Mangalagiri gold ornament cluster. By equipping the cluster with advanced technology and modern facilities, the CFC empowers artisans to overcome traditional limitations, enhance their productivity, expand market reach, and achieve economic sustainability.

Adoption of Advanced Technology: The CFC introduces artisans to state-of-the-art machinery and contemporary design tools, such as 3D printing, automated chain and ball-making machines, and advanced finishing equipment. These facilities enable artisans to produce high-quality, market-aligned gold ornaments with precision and efficiency, bridging the gap between traditional craftsmanship and modern production standards.

Enhancing Productivity: With access to centralized, shared facilities, artisans can significantly reduce production time and material wastage. The availability of cutting-edge technology ensures that artisans can produce ornaments at scale without compromising on quality, leading to increased productivity and reduced operational costs.

Market Expansion: The CFC's design studio and hallmarking facilities enable artisans to create contemporary, certified designs that cater to urban and international markets. Additionally, the CFC's professional marketing team facilitates tie-ups with large jewellery showrooms, shopping malls, and export buyers, allowing artisans to penetrate premium market segments and expand their customer base.

Increasing Profitability: By reducing production costs through efficient processes and improving the quality and marketability of their products, artisans can command higher prices for their ornaments. The CFC's support in value-added services such as gemstone testing, hallmarking, and advanced finishing further enhances product appeal, boosting profitability for cluster units.

Increased Employment Opportunities: As the CFC drives growth in production and market demand, the cluster is expected to witness a surge in employment opportunities. The introduction of advanced facilities and training programs ensures that more skilled workers can join the industry, contributing to the overall economic development of the region.

In summary, the proposed CFC serves as a critical enabler for the Mangalagiri gold ornament cluster, fostering innovation, competitiveness, and sustainability. By equipping artisans with the tools, technology, and market access they need, the CFC paves the way for long-term growth and prosperity for the cluster and the local economy.

Chapter 3 : Information about SPV

3.1 Name, Address and Registration Details of the SPV

A Company is incorporated in the name of **LN Goldsmith Foundation**, under **Section 8 of the Companies Act, 2013**, as the Special Purpose Vehicle for the establishment of the Mangalagiri Gold Ornament Cluster.

The company's **CIN** is **U88900AP2024NPL116554** and the **Date of Incorporation** of the Company is **5th November 2024**.

Please See Appendix – I for Certificate of Incorporation & License

Registered Office	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Address for Communication	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Location of the CFC	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503

3.2 Main Objectives, Nonprofit Motive and Inclusiveness of SPV

Main objectives of the SPV incorporated under section 8 of the Companies Act, 2013 include Supporting Goldsmiths by providing Infrastructural Facilities of Advanced Technology, Contemporary Designing Facilities at minimal cost, to engage in Research and Development in gold ornament making, to offer skill development and to work for the development of goldsmiths and artisans engaged in manufacture of gold ornaments.

Clause 5 of the Memorandum of Association of the SPV categorically specifies that the Company operates as a nonprofit organization, without any profit motive ensuring all surplus funds are reinvested into the organization's mission and objectives. The very nature of any section 8 Company prohibits distribution of profits and payment of dividends.

Memorandum of Association and Articles of Association of the SPV are designed in such a way that that new members can be added to the SPV and

shares can be allotted to them without any restrictions. This character of inclusiveness opens opportunities to other artisans to join the organization without any restriction.

3.3 Authorized & Paid-up Share Capital & Shareholding Pattern

The company's authorized share capital as on date is ₹ 10.00 Lacs and can be increased as per the need and requirement upon sanction of the project. Paid-up share capital of the company is ₹ 1.2 Lacs as on date, contributed by the subscribers to MoA. SPV's contribution will be brought in shareholders, as and when required, upon sanction of the project. A letter of commitment for SPV's upfront Contribution is enclosed hereto in **Appendix - VIII**

SPV is having 77 MSME units as its members as on date and none of the members holds more than 10% of the shares in the Company. Shares originally allotted to subscribers to MoA are transferred to the other 74 members and the relevant process of filing forms with the Registrar of Companies is in process. A Complete list of all the members of SPV showing the share holding pattern is enclosed hereto in **Appendix - IX**

3.4 CFC open to members of SPV as well as non-members

CFC may be utilized by members of SPV as well as other non-member artisans. None of the clauses of MoA or AoA limits the access of facilities of CFC to members and hence all the facilities offered at the CFC are open to member artisans as well as non-members artisans. However, user charges will different for members and non-members. A letter of commitment to utilize at least 60% of the installed capacity of various facilities offered in the CFC is enclosed hereto in **Appendix - VI**

3.5 Main Role of SPV

The main role of the SPV include the following-

- ✓ To function as promoting institution of the CFC.
- ✓ To implement the CFC Project.
- ✓ To look after the operation of the CFC after implementation of the project.

3.6 Trust Building of SPV

The success of the CFC hinges on a clear understanding of the project, the cluster development program, and well-defined roles for all stakeholders. To foster this understanding, a meeting of the SPV stakeholders is convened by the Dy Director, GJEPC. The objective of the meeting is to provide a comprehensive explanation of the cluster development program, inspire and

motivate the cluster members, and strengthen mutual trust and collaboration among all stakeholders.

3.7 Project Specific Bank Account

The SPV has opened a Project Specific Bank Account with a Scheduled Bank and the details of the said Bank Account are as given below

Name of the Account	LN GOLDSMITHS FOUNDTION
Nature of Account	Current Account
Account Number	82180200001479
Bank	BANK OF BARODA
Branch	Kunchanapalli
IFSC	BARB0VJKUNC

Chapter 4 : Details of Project Promoters / Sponsors

4.1 Brief Biodata of Promoters

MoA of the SPV was subscribed by four promoters and as such became directors of the company and an executive director is appointed by the members of the company in the extraordinary general meeting of the company held on 23rd November 2024. Details of each of the five promoters are as given below.

4.1.1 Mrs. Harika Mandava

Full Name	HARIKA MANDAVA
Father's Name	Rajendra Prasad Mandava
Date of Birth	12/11/1984
Gender	Female
Education	MBA
Address	Plot-69, Siddartha Nagar, Sanjeev Reddy Nagar, Ameerpet, Hyderabad, Telangana-500038
PAN	ATSPM1608F
Mobile Number	9121415999
e-mail	harikavijay.chinta@gmail.com
Experience in the field and areas of Expertise	Woman Entrepreneur aged 40 years, engaged in the business of manufacture, wholesale trade and Retail Trade of Gold Ornaments, Diamonds and Silver Articles, for over 9 years, having business places at Hyderabad and Bangaluru. Previously worked as Branch Manager of ING Vysya Bank for 7 years. Also worked as Director of Qrops Advisory Services Pvt. Ltd., wherein helped around 200 Doctors returned from UK to get pension from UK Government (NHS)

Social Profile	Also active in serving the society and generously supporting social activities organised by various NGOs which include Inner Wheel Club of Bangaluru HSR
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4.1.2 Mr. Nagaraju Gunti

Full Name	NAGARAJU GUNTI
Father's Name	Veeranjaneyulu Gunti
Date of Birth	04/02/1978
Gender	Male
Education	7th Class
Address	Door No: 11-350E2, Varahara Peta, Mangalagiri, Guntur, Andhara Pradesh-522503
PAN	ALTPG5507C
Mobile Number	9866922129
e-mail	anushank135@gmail.com
Experience in the field and areas of Expertise	A Gold Ornament Manufacturer, the proprietor of M/s. Vijaya Durga Jewellery Works, holds hands on experience of over 25 in gold ornament making.
Social Profile	active in Serving the society as the President of LN Goldsmith Welfare Society, Mangalagiri, Executive Council Member of the Indian Red Cross Society, Mangalagiri and a member of Rotary Club of Mangalagiri.

4.1.3 Mr. Srinivasa Rao Gajula

Full Name	SRINIVASA RAO GAJULA
Father's Name	Chandraiah Gajula
Date of Birth	10/08/1973
Gender	Male

Education	B.Com
Address	Door No: 1-756 (A), Yadava Bazar, Park Road, Mangalagiri, Guntur, Andhra Pradesh-522503
PAN	AKUPG0010C
Mobile Number	8008000077
e-mail	gajula.srinivasarao6666@gmail.com
Experience in the field and areas of Expertise	A Gold Ornament Manufacturer holding hands on experience of over 28 years. Proprietor of M/s. Chandana Jewellery Works. Also engaged in the business of Hallmarking, as the managing partner of Chandana Hallmarking Centre.
Social Profile	Actively Serving the society as the President of Rotary Club of Mangalagiri, Vice Chairman of Indian Red Cross Society, Mangalagiri and secretary of LN Goldsmith Welfare Society, Mangalagiri

4.1.4 Mr. Nagarjuna Kandula

Full Name	NAGARJUNA KANDULA
Father's Name	Satyanarayana Kandula
Date of Birth	01/07/1991
Gender	Male
Education	7th Class
Address	Door No: 4-304, Old Maszid Center, Sharaf Bazar, Mangalagiri, Guntur, Andhara Pradesh-522503
PAN	DTZPK2883Q
Mobile Number	8977002526
e-mail	k.nag1122@gmail.com

Experience in the field and areas of Expertise	A Gold Ornament Manufacturer, having hands on experience of 15 years. Proprietor of M/s. Sri Lakshmi Jewellery Works
Social Profile	Active in Serving the society as the Director of Andhra Pradesh Padmasali Corporation and a Member of the Indian Red Cross Society, Mangalagiri. Also, a member of the executive committee of the LN Goldsmith Welfare Society, Mangalagiri.

4.1.5 Mr. Mahesh Padavala

Full Name	MAHESG PADAVALA
Father's Name	Brahmam Padavala
Date of Birth	24/08/1985
Gender	Male
Education	10th Class
Address	Door No: 11-873, Sramika Nagar, Mangalagiri, Guntur, Andhara Pradesh-522503
PAN	ECRPP0557E
Mobile Number	9290906826
e-mail	padavalamaheshbabu10079@gmail.com
Experience in the field and areas of Expertise	A Gold Ornament Manufacturer, having hands on experience of over 23 years. Proprietor of M/s. Revathi Jewelleries
Social Profile	Active in Serving the society as the General Secretary of Andhra Pradesh Padmasali Youjana Sangham and a Member of the Indian Red Cross Society, Mangalagiri. Also, a member of the executive committee of the LN Goldsmith Welfare Society, Mangalagiri.

4.2 Details of the Promoters

More details of the promoters are as given blow

Name of the Promoter	Harika Mandava	Nagaraju Gunti	Srinivasa Rao Gajula	Nagarjuna Kandula	Mahesh Padavala
Age (years)	40	46	51	33	39
Educational Qualification	MBA	7 th Class	B.Com	7 th Class	10 th Class
Relationship with the chief promoter	NIL	NIL	NIL	NIL	NIL
Experience in what capacity/ industry/ years	Trading and Manufacture of Gold Ornaments / Managing Partner / 10 years	Manufacture of Gold Ornaments / Proprietor / 25 years	Manufacture of Gold Ornaments / Proprietor / 28 years	Manufacture of Gold Ornaments / Proprietor / 23 years	Manufacture of Gold Ornaments / Proprietor / 15 years
Income Tax / Wealth Tax Status (returns for 3 years to be furnished)	Filed up to AY 2024-25 (3 years returns enclosed in Appendix - XIII)	Filed up to AY 2024-25 (3 years returns enclosed in Appendix - XIII)	Filed up to AY 2024-25 (3 years returns enclosed in Appendix - XIII)	Filed up to AY 2024-25 (3 years returns enclosed in Appendix - XIII)	Filed up to AY 2024-25 (3 years returns enclosed in Appendix - XIII)
Other concerns interest / in which capacity /financial stake	NIL	NIL	NIL	NIL	NIL

4.3 Brief about Compliance with KYC guidelines

- I. KYC Documents such as Aadhaar Card and PAN card of all the 5 promoters are enclosed hereto in Appendix – XIII
- II. Details of connected lending - Whether the directors / promoters of SPV are having any directorship on any bank etc.
None of the Promoters / Directors are having directorship in any Bank
- III. Adverse auditor’s remarks, if any – to be culled out from audit report, in case available. If SPV is new, it can be indicated as not applicable.
Not Applicable since the SPV is new

IV. Particulars of previous assistance from financial institutions / banks -
If SPV is new, it can be indicated as not applicable

Not Applicable

V. Pending court cases initiated by other banks/FIs, if any - - If SPV is
new, it can be indicated as not applicable

Not Applicable

4.4 Management set-up

The proposed Common Facilities will be managed by a Special Purpose Vehicle (SPV) named “LN Goldsmiths Foundation,” a Company Limited by Shares and established as a Not-for-Profit under Section 8 of the Companies Act, 2013, incorporated on 05th November, 2024. The company’s CIN is U88900AP2024NPL116554.

The SPV will oversee the following functions:

- Establishment, operation, and maintenance of all common facilities outlined in the Detailed Project Report (DPR).
- Collection of user charges from SPV members and other facility users to cover recurring expenses and fund future expansions
- Preparation and submission of progress reports to the Commissioner of Industries and DC-MSME in compliance with guidelines

The management of the CFC will follow a three-tier structure to ensure smooth and uninterrupted operations:

The Board of Directors

The main governing body for the SPV which is ably assisted by Technical and Secretarial staff. While the Chairman and Managing Director will oversee the entire operations with the assistance of Executive Director. Five Directors are entrusted with specific responsibility like marketing, technical, finance, public relations etc. based on his past experience and qualification.

The General Manager

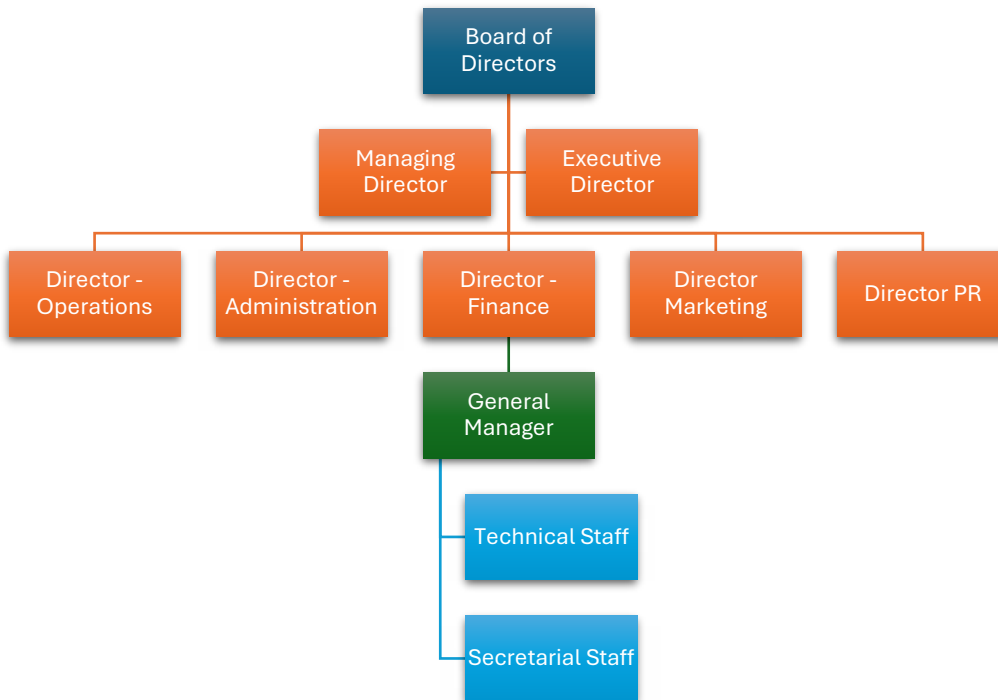
A competent and well qualified person will be appointed as the General manager who will look after day-to-day operations of CFC and will be reporting to Executive Director and the Managing Director

Technical and Secretarial Staff

- **Technical staff:** Each of Eleven Facilities will have technical staff dedicated to that facility consisting of a managers, supervisors,

operators and assistants as per the requirement of each of the unit. Hallmarking Facility will have staff as per the requirement and guidelines of Bureau of Indian Standards.

- **Secretarial Staff:** All the accounting and financial management will be looked after by a highly experienced Accounts officer assisted by accountants and data entry operators. General administrative assistants, housekeeping, and security personnel will be recruited as per the requirement.



This structured management approach will ensure that the CFC operates seamlessly, meeting the needs of its users while upholding high standards of quality and efficiency.

4.5 To indicate details regarding who will be the main people involved in running the CFC and its operations.

The SPV members possess the requisite skills to independently manage its operations. With the extensive experience and expertise of the Board of Directors in their respective fields, the current management structure is well-positioned to achieve the efficiency and effectiveness expected of a professionally managed organization. To ensure seamless execution of day-to-day activities, the SPV will recruit qualified personnel who are well-equipped to handle its operational responsibilities.

Chapter 5 : Eligibility as per guidelines of MSE-CDP

Sl.	Eligibility Criteria as per the Guidelines of the MSE-CDP	Evaluation Compliance with Eligibility Criteria
1.	The Gol grant will be restricted to 60% / 70% / 80% of the cost of Project of maximum Rs.30.00 crore as per the Scheme guidelines.	All the 77 Cluster units are micro enterprises, and the project is eligible for a grant of 80% under MSE-CDP. Total Project Cost is ₹ 999.36 Lacs, and the Grant in Aid from the Government of India is proposed to be ₹ 799.49 Lacs which is 80% of the project cost. Hence Eligibility Criteria is Complied. (Please refer Annexure-1 & Appendix – IV)
2.	Cost of project includes cost of Land (subject to max. of 25% of Project Cost), building, pre-operative expenses, preliminary expenses, machinery & equipment, miscellaneous fixed assets, support infrastructure such as water supply, electricity and margin money for working capital.	Land and Building where CFC is proposed is leased and hence the project cost does not include cost of Land. However, leased building needs to incur cost of civil works towards minor improvements, electrical fixtures and interior works at a total cost of ₹ 106.61 Lacs. This cost of such civil works, interiors, furniture and fixtures will be 10.67% of the total cost of the project of ₹ 999.36 Lacs. Hence Eligibility Criteria is Complied. (Please refer Annexure-1, Annexure-16 & Appendix –IV)
3.	The entire cost of land and building for CFC shall be met by SPV/State Government concerned.	Land and Buildings are leased and the total cost of civil works, furniture and fixtures aggregates to ₹ 106.61 Lacs. Out of this cost ₹41.27 Lacs will be met out of SPV's Contribution and ₹65.34 Lacs will be met out of the contribution from the Andhra Pradesh State Government. Grant in Aid from the Government of India will not be used for Land, Buildings, Civil Works or Fixtures. Hence Eligibility Criteria is Complied. (Please refer Annexure-2)

4.	In case existing land and building is provided by stakeholders, the cost of land and building will be decided on the basis of valuation report prepared by an approved agency of Central/State Govt. Departments/FIs/Public Sector Banks. Cost of land and building may be taken towards contribution for the project	Not Applicable
5.	CFC can be set up in leased premises. However, the lease should be legally tenable and for a fairly long duration (say 15 years)	CFC is proposed to be setup in a leased building at D.No.9-44A, Gowthama Buddha Road, Mangalagiri and the SPV has entered into a long-term lease agreement for a period of 15 years vide Document No. 15945/2024 on 01/11/2024. Hence Eligibility Criteria is Complied. (Please refer <i>Appendix – II</i>)
6.	Escalation in the cost of project above the sanctioned amount, due to any reason, will be borne by the SPV / State Government. The Central Government shall not accept any financial liability arising out of operation of any CFC.	The SPV has provided a letter of undertaking stating therein, any cost escalation in the cost of project would be borne by the SPV. Hence Eligibility Criteria is Complied. (Please refer <i>Appendix – VIII</i>)
7.	DPR should be appraised by a bank / independent Technical Consultancy Organization / SIDBI.	The SPV will submit the DPR for Appraisal shortly
8.	Proposals approved and forwarded by the concerned state government.	The proposal is submitted to State Govt. for Approval
9.	Evidence should be furnished with regard to SPV members ability to utilize at least 60% of installed capacity.	The SPV has taken undertaking from all its member units for utilization of the facilities available in the CFC and hence the CFC has to operate in excess of 60% of its capacity. Hence Eligibility Criteria is Complied. (Please refer <i>Appendix – VI</i>)

Chapter 6 : Implementing Arrangements

<i>Sl.</i>	<i>Description</i>	<i>Compliance</i>
1.	Name of Implementation Agency	AP-MSME Development Corporation is the Nodal Agency for Implementation
2.	Role of Implementing Agency (e.g. implementation and monitoring of project, sending regular progress reports, issuing proper UCs,)	AP-MSME Development Corporation is the Nodal Agency for Implementation, Fund Receiving and Monitoring the project on behalf of State Government in association with DIC and MSME DFO.
3.	Implementation Period	18 Months From the Date of Issue of Sanction Order.
4.	Commitment of State Government upfront contribution	State Govt. Is Committed
5.	Commitment of Loans (Working capital and/ or term loan)	The SPV does not require either term loan or a working capital loan and hence not applicable

Chapter 7 : Management and shareholding details

7.1 Management and shareholding details

The SPV is managed by the Board of Directors. Details of Board of Directors and their shareholding are as given below.

Sl.	Name	Designation	No. of Shares Held (as on 31.12.2024)	Projected No. of Shares to be held on approval of the project by Gol	% of Share Holding
1.	Harika Mandava	Executive Director	1200	50000	10.00%
2.	Nagaraju Gunti	Director	1200	50000	10.00%
3.	Srinivasa Rao Gajula	Director	1200	50000	10.00%
4.	Nagarjuna Kandula	Director	1200	50000	10.00%
5.	Mahesh Padavala	Director	1200	50000	10.00%

7.2 Authorised and Paid-up Share Capital

As on 16.12.2024 the Authorised Share Capital of the SPV is ₹ 10.00 Lacs and the Paid-up Share Capital is ₹ 1.20 Lacs. On approval of the project by the Government of India, the Authorised Share Capital will be increased to ₹50.00 Lacs and Shareholders of the SPV will contribute the paid-up share capital increasing it to ₹ 49.97 Lacs.

7.3 Projected Management after the CFC is granted

The Board of Directors of the SPV will continue to control the management of the company, with the support of a professional Managing Director having relevant managerial expertise.

Chapter 8 : Technical Aspects

8.1 Scope of the project (Facilities/Sections of the CFC)

The project is to establish a Common Facility Center wherein high-quality, state-of-the-art services are provided to Gold Ornament Making artisans in Mangalagiri, empowering them to create ornaments that align with contemporary market demands. This initiative aims to boost artisan productivity, lower production costs, and foster economic sustainability and consistent growth for local craftspeople.

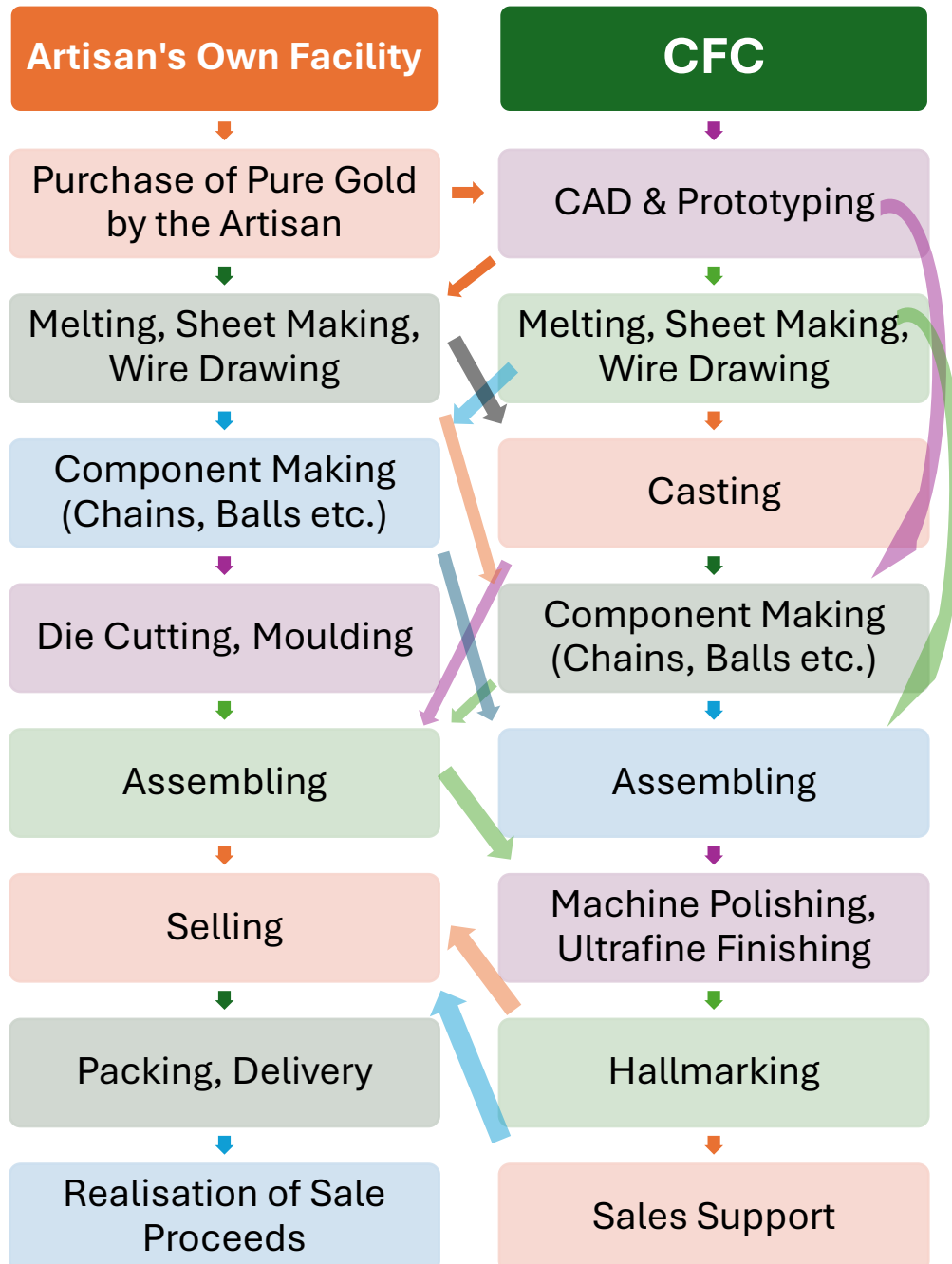
The CFC will offer a comprehensive range of services encompassing every stage of gold ornament production. Under one roof, artisans will have access to services including jewelry design, gold melting, sheet making, wire drawing, the creation of components such as chains and beads, engraving, finishing, hallmarking, refining pure gold from old ornaments, and even marketing support — all at economical rates. Moreover, Cluster Artisans, who are members of the LN Goldsmith Foundation, can avail all the services at highly subsidized prices.

The CFC is designed to have various units wherein the following services are provided

- 1) **Casting Services**
- 2) **Chain Making Services**
- 3) **Ball Making Services**
- 4) **Finishing Services**
- 5) **Miscellaneous Processes** (wire drawing, sheet making, refining Engraving etc.)
- 6) **Designing & Prototyping Services**
- 7) **Assaying, Hallmarking Precious stone testing and certification services**
- 8) **Training & Skill Development Services**

Artisans in Mangalagiri can utilize these services based on their unique needs. They may choose to bring a gold bar and access all services at the CFC, leaving with fully finished ornaments, or they may opt to use their own facilities while selecting specific services at the CFC that aren't available in their workshops.

The following diagram shows the process flow for the conversion of pure gold into gold ornaments, utilizing Artisan's own facilities to the extent available and services available at the CFC, at the choice of the artisan, depending on their needs and requirements.



Details of the wide range of services available at the CFC are outlined below.

8.1.1 CASTING SERVICES

Gold ornaments crafted through the casting system are premium products with exceptional market demand. This method requires highly sophisticated, high-cost machinery, making it a challenge for artisans to access independently. Despite the strong demand for cast gold ornaments, production remains limited due to the unaffordability of the necessary equipment. None of the artisans in Mangalagiri currently own the specialized machinery required for casting-based production. The advanced machinery being installed at the CFC will bridge this gap, enabling the production of superior quality ornaments that meet contemporary market standards.



8.1.2 CHAIN MAKING SERVICES

Chains are fundamental components in a variety of gold jewellery, from necklaces and bracelets to earrings, forming the essential structure of many ornamental designs. Their versatility and intricate designs play a key role in defining the appeal and functionality of each jewellery piece. Classic chain types, such as the box chain, Malabar chain, and rope chain, remain widely popular, while new styles continue to emerge to meet the evolving demands of the market. However, chain manufacturing is a labour-intensive and time-consuming process, making it challenging for small-scale artisans to fulfil their needs independently.



The Chain Making Unit at the proposed Common Facility Centre (CFC) in Mangalagiri is specifically designed to address the high demand for semi-finished chains used extensively in gold ornament production. This unit will grant local artisans access to high-quality, semi-finished chains in a diverse array of designs and sizes, empowering them to craft intricate and varied jewellery pieces that meet contemporary

market expectations. By providing advanced machinery, the Chain Making Unit enables artisans to produce semi-finished chains efficiently, which they can customize or incorporate directly into their jewellery, streamlining the production process and allowing artisans to serve a broader range of customer preferences.

Local demand for semi-finished chains is significant, as artisans rely on these components for a variety of jewellery products. However, the current facilities in Mangalagiri offer a limited selection of chain types and sizes, forcing many artisans to source from other cities such as Vijayawada and Mumbai. This reliance not only raises production costs but also delays turnaround times, hindering artisans from promptly meeting market demand.

The Chain Making Unit at the CFC will be equipped with state-of-the-art machinery tailored specifically for chain production, enabling artisans to create a wide variety of chain styles—from traditional to modern—suitable for the diverse needs of local artisans. By offering an extensive selection of designs in multiple sizes, the Chain Making Unit will bridge the existing gap, empowering artisans to craft jewellery that is both beautiful and tailored to specific customer demands. Advanced machinery within the unit facilitates rapid production of semi-finished chains, granting artisans access to materials swiftly and efficiently, a critical advantage for meeting urgent orders and adapting to shifting market trends.

Centralizing chain production at the CFC allows the Chain Making Unit to provide these semi-finished chains at competitive prices, making them affordable for micro and small artisans in Mangalagiri. This cost-effectiveness enables artisans to reduce production costs and enhance profit margins, supporting their economic sustainability.

The Chain Making Unit at the Mangalagiri CFC stands as a transformative enhancement to the local gold ornament manufacturing sector. With advanced machinery and broad design capabilities, the unit provides artisans with the tools needed to produce high-quality, versatile jewellery efficiently and affordably. By offering a comprehensive range of chain types and sizes in one centralized location, the CFC enables local artisans to meet market demand, reduce production expenses, and enhance their competitive edge both domestically and internationally. Through this initiative, the

CFC aims to uplift Mangalagiri’s artisan community, foster sustainable growth, and strengthen the town’s reputation as a hub of skilled craftsmanship in the gold jewellery industry.

8.1.3 BALL MAKING SERVICES

Gold balls, like semi-finished chains, are essential components in jewellery making, offering artisans the versatility to create both classic and modern designs. Widely used in necklaces, bracelets, earrings, and anklets, these balls add adaptability and aesthetic appeal to a range of jewellery pieces. Among them, diamond-cut balls (DDBalls) are especially valued for their intricate patterns and reflective qualities, enhancing the allure of the jewellery they adorn.



However, producing these balls requires precision and careful attention to detail, making it a complex, labour-intensive, and costly process that’s challenging for individual artisans to undertake independently. Limited local facilities in Mangalagiri compel artisans to rely on ball manufacturers and suppliers in cities like Vijayawada and Mumbai, which increases production costs, extends lead times, and affects the overall efficiency and profitability of local jewellery production.

The Ball Making Unit at the proposed Common Facility Centre (CFC) in Mangalagiri aims to address this gap by meeting the high demand for quality, semi-finished gold balls, a crucial element in jewellery manufacturing. This specialized unit will be equipped with a fully automatic, menu-driven machine—unique to the region—that brings an advanced level of precision and simplicity to the ball-making process. Capable of transforming raw gold bars into balls of any specified size and design, this machine offers artisans unparalleled customization options without the need for manual intervention.

The CFC’s centralized facility model gives artisans affordable access to this sophisticated technology, eliminating the need for costly individual investments in advanced ball-making equipment. This

structure allows micro and small artisans to benefit from top-tier production capabilities, thereby reducing financial strain and enhancing productivity.

By enabling local production of semi-finished balls, the Ball Making Unit at the CFC will significantly improve the efficiency and quality of jewellery manufacturing in Mangalagiri. Artisans will have access to high-grade materials tailored to their precise specifications, keeping them competitive in a fast-paced jewellery market. This expanded capability also strengthens the competitiveness of Mangalagiri's artisan community, allowing them to cater to both domestic and international customers with a diverse range of jewellery components.

Additionally, by fostering self-sufficiency within the community, the CFC minimizes the artisans' dependency on external suppliers, creating a resilient, localized supply chain. With streamlined production processes and affordable services, the CFC promotes sustainable growth for small artisans, reinforcing Mangalagiri's reputation as a hub of skilled craftsmanship and quality jewellery production.

8.1.4 FINISHING SERVICES

The proposed Common Facility Centre (CFC) in Mangalagiri will include a state-of-the-art Finishing Unit, addressing one of the most crucial stages in jewellery production: finishing. High-quality finishing enhances the aesthetic appeal of gold ornaments, making them more attractive to discerning customers. A premium finish not only brings out the beauty of each piece but also significantly influences customer choice in competitive retail settings, from local jewellery stores to upscale shopping malls. Finishing, therefore, is a decisive factor in the value and marketability of gold jewellery, as a refined, polished piece reflects superior craftsmanship and appeals to customers who prioritize quality and style.



Currently, in Mangalagiri, artisans rely on traditional finishing techniques, limiting their ability to achieve the high polish and finesse demanded by modern customers. Advanced finishing methods, such as electropolishing, magnetic polishing, and ultrasonic cleaning, remain largely inaccessible due to the high cost of specialized equipment. Consequently, jewellery finished using traditional methods is often rejected by larger jewellery showrooms and urban retail centres, limiting artisans' reach to smaller shops in local towns. This restriction forces artisans into a highly competitive segment, pressuring them to undersell their products, which leads to a substantial loss of income. Due to the scarcity of advanced polishing facilities in Mangalagiri, some artisans are compelled to outsource to processing units in Vijayawada and Mumbai, incurring extra costs and delays.

The Finishing Unit at the Mangalagiri CFC is specifically designed to address these challenges, offering local artisans access to advanced finishing technologies. By housing high-end equipment in one centralized location, the CFC enables artisans to achieve a professional-grade finish on their jewellery, making their products suitable for contemporary markets and urban showrooms.

Key features of the Finishing Unit include:

Electropolishing Plant: This high-precision finishing technique removes a thin layer of metal from the ornament's surface, creating a smooth, mirror-like finish that enhances brightness and visual appeal. Electropolishing is especially effective for intricate designs, as it can reach areas that manual polishing methods cannot. Access to this technology allows artisans to achieve a luxurious, high-end finish that meets the expectations of premium buyers.

Magnetic Polishers: Magnetic polishing combines magnetic force with polishing media to produce a fine, consistent finish. This efficient process is ideal for small, detailed pieces requiring uniform quality. With magnetic polishers at the CFC, artisans can save time while producing a high-grade polish across multiple pieces.

Ultrasonic Cleaning: Ultrasonic cleaning uses high-frequency sound waves to gently remove dust, dirt, and polishing residues from intricate jewellery designs. This process ensures that pieces are cleaned without risk of damage to delicate features. Access to ultrasonic

cleaning at the CFC will enable artisans to present their work with a pristine, showroom-ready finish.

The advanced finishing services available to Mangalagiri artisans through the CFC will empower them to produce jewellery with a quality comparable to that of high-end processing units in larger cities. This significant enhancement in quality will broaden their market reach, enabling them to supply larger jewellery showrooms and shopping malls, rather than being limited to small-town shops. By centralizing finishing services within Mangalagiri, the CFC also reduces artisans' need to outsource to distant cities, thereby cutting down on transportation costs and turnaround times, making production more efficient and cost-effective.

With access to these sophisticated finishing services, artisans can create higher-value products, increasing profit margins and supporting their economic sustainability. This expanded earning potential is essential for the long-term growth and stability of the artisan community in Mangalagiri. Through this centralized service, the CFC equips artisans with the tools necessary to compete in premium markets, achieve sustainable income growth, and reinforce Mangalagiri's reputation as a hub of exceptional gold craftsmanship.

8.1.5 MISCELLANEOUS PROCESSES

The proposed Common Facility Centre (CFC) in Mangalagiri will provide artisans with access to a state-of-the-art Miscellaneous Services Unit, supporting a comprehensive range of essential but specialized processes in gold ornament manufacturing. While core services such as casting, chain making, ball making, and finishing are vital, the additional processes offered by the Miscellaneous Services Unit are equally critical in producing high-quality, market-ready jewellery. These services will enable



artisans to expand their capabilities and achieve the level of refinement needed to compete in today's market.

The Miscellaneous Services Unit at the Mangalagiri CFC will include advanced technology and machinery for the following essential processes:

8.1.5.1 Melting

Efficient melting of gold is foundational in the jewellery-making process, enabling artisans to reshape and repurpose materials seamlessly. With modern melting equipment, artisans can achieve consistent, high-quality results while saving time.

8.1.5.2 Refining Pure Gold from Old Ornaments

The CFC will offer gold refining services to purify gold recovered from old or recycled jewellery. The refining machinery proposed for installation at the CFC is capable of purifying gold to a 99.99% standard. This process not only enhances the quality of the end product but also allows artisans to repurpose materials cost-effectively.

8.1.5.3 Wire Drawing

Precision wire drawing machinery will enable artisans to create thin, uniform gold wires essential in delicate jewellery pieces like bracelets and earrings, improving accuracy and consistency over traditional manual methods.

8.1.5.4 Sheet Making

With modern sheet-making equipment, artisans can produce uniform gold sheets of various thicknesses, crucial for creating flat surfaces or specific jewellery components that require smooth, even surfaces.

8.1.5.5 Stone Fitting

High-quality stone fitting tools at the CFC will allow artisans to incorporate precious stones with precision and security, enhancing the appeal and durability of their jewellery pieces.

8.1.5.6 Laser Welding

Laser welding technology will enable artisans to join metal components with minimal heat impact, preserving the structural integrity and quality of the jewellery. This advanced method is ideal for intricate designs and delicate settings.

8.1.5.7 Enamelling & Coating

The unit will provide sophisticated enamelling and coating options, allowing artisans to add vibrant colours and protective layers to their pieces, enhancing both aesthetics and durability.

8.1.5.8 Colour Laser Engraving

With colour laser engraving capabilities, artisans can add intricate, customizable designs to jewellery, meeting the demand for unique, personalized ornaments.

8.1.5.9 Screw Making

Screws are an essential component in the production of various gold ornaments, with a significant demand for high-quality screws crafted with precision. The CFC offers advanced facilities for manufacturing impeccably precise screws, enhancing the functionality and aesthetic appeal of gold ornaments and adding substantial value to the finished products.

8.1.5.10 Rhodium Plating

The proposed CFC will include a state-of-the-art rhodium plating facility to enhance the quality and aesthetic appeal of gold ornaments.

8.1.6 DESIGNING & PROTOTYPING SERVICES

The proposed Common Facility Centre (CFC) in Mangalagiri aims to elevate the quality and appeal of locally crafted jewellery by providing cutting-edge design services. Most artisans in Mangalagiri specialize in traditional designs, which, while respected for their cultural value, limit market reach and competitiveness in contemporary retail environments. Without access to professional design resources, artisans struggle to supply jewellery showrooms and shopping malls in cities where modern, trend-aligned designs are in high demand. Due to the prohibitive costs of professional design services, as well as the lack of such resources in Mangalagiri and even neighbouring Vijayawada, artisans find it challenging to break into these lucrative markets.



Design is a fundamental factor in the marketability and profitability of jewellery. Contemporary, professionally crafted designs not only attract a broader customer base but also command higher margins. Access to high-quality design allows artisans to blend traditional craftsmanship with modern aesthetics, making their pieces more appealing to discerning urban customers. The integration of professional design services at the CFC will empower artisans to expand their creative range, stay competitive, and achieve sustainable income growth.

The Designing Unit at CFC Mangalagiri will provide artisans with affordable access to advanced CAD design tools and professional expertise, bridging a crucial gap in the local jewellery manufacturing landscape. Key features include:

Prototyping with advanced 3D printers will be provided to artisans and they can use such prototypes for manufacture of gold ornaments in contemporary styles and designs.

Advanced Computers and Design Software: The Designing Unit will be equipped with state-of-the-art computers and the latest CAD software, such as Jet Press, which enables the creation of highly detailed and contemporary jewellery designs. This technology will facilitate the development of intricate patterns and modern styles that cater to current market trends, enhancing the aesthetic appeal and versatility of locally crafted jewellery.

Experienced Professional Designers: To ensure the highest design standards, the CFC will recruit qualified and experienced jewellery designers. These professionals, well-versed in industry trends and customer preferences, will collaborate with artisans to develop designs that align with contemporary market demands while preserving the unique cultural heritage of Mangalagiri's traditional jewellery styles.

Affordability and Accessibility: The centralized model of the CFC allows artisans to access high-quality design services at a fraction of the cost they would incur independently. This affordability makes it feasible for micro and small artisans to invest in professional designs, transforming their ability to create market-ready pieces that cater to urban retail environments and high-end showrooms.

The Designing Unit at CFC Mangalagiri represents a transformative resource for local artisans, enabling them to integrate professional design elements into their jewellery at an affordable cost. By providing advanced tools and recruiting qualified designers, the CFC empowers artisans to produce jewellery that combines traditional craftsmanship with modern market appeal. This unit not only broadens artisans' market reach but also enhances the profitability and sustainability of their businesses. Through these initiatives, the CFC aims to establish Mangalagiri as a centre of excellence in gold ornament design and production, supporting local artisans as they expand their creative boundaries and strengthen their presence in competitive markets.

8.1.7 ASSAYING AND HALLMARKING SERVICES

The Hallmarking Facility will be established in the CFC in partnership with an existing licenced hallmarking unit on Revenue Sharing Basis. CFC will not invest in Machinery and Equipment in the Hallmarking Centre. Space will be provided by the CFC and the partnering entity will use their machinery, equipment and licence for purity testing and hallmarking.



There are good number of Hallmarking Centres in Mangalagiri investing money in a similar unit will not be feasible. Hence the CFC intends to provide hallmarking services also, in partnership with an existing unit, under a revenue sharing arrangement. By artisans will be able to get all the services under one roof including hallmarking.

However Daimond Testing and Monzonite Testing Services will be provided by the CFC on its own.

The proposed Common Facility Centre (CFC) in Mangalagiri will feature an authorized Assaying and Hallmarking Unit, a critical addition designed to assure the quality and purity of gold ornaments produced locally. Hallmarking not only enhances the credibility and trustworthiness of gold jewellery but also aligns with mandatory standards set by the Bureau of Indian Standards (BIS) and international

norms, ensuring that the jewellery meets recognized standards of purity. This hallmarking service will serve both the ornaments crafted within the CFC and those created independently by Mangalagiri artisans, supporting their ability to meet statutory requirements and enhance the marketability of their products.

A hallmark is a mark or symbol indicating the purity of gold in jewellery, offering consumers an assurance of the quality and standard of the gold. In India, hallmarking is regulated by the Bureau of Indian Standards (BIS), which ensures that hallmarked jewellery adheres to stringent testing and quality control measures. Hallmarked gold ornaments are assigned a unique, standardized symbol that certifies the gold's purity, making it a valuable aspect of jewellery for both domestic and international buyers.

The hallmarking system in India operates under the regulatory framework established by BIS, which has mandated hallmarking for all gold jewellery. This regulation is part of an effort by the government to protect consumers and ensure transparency in the gold jewellery trade. According to BIS regulations, hallmarking centres authorized by BIS are the only entities permitted to assay and certify the purity of gold jewellery.

Recent amendments to BIS norms now permit jewellery manufacturers to establish their own hallmarking units, provided they receive BIS authorization and adhere to the prescribed testing and quality standards. In compliance with these guidelines, the Mangalagiri CFC's hallmarking unit will operate as a BIS-authorized centre, following BIS-mandated protocols for assaying and hallmarking.

The hallmarking process as regulated by BIS involves a series of stringent tests and quality checks. Jewellery brought to the hallmarking centre undergoes assaying, where it is analysed to determine its exact gold purity. Once the ornament passes the testing process, it is marked with the BIS hallmark.

The BIS hallmarking pattern comprises:

BIS Logo: Denoting that the piece is certified by the Bureau of Indian Standards.

Purity/Fineness Mark: Indicating the purity of the gold, such as 22K916 for 22-carat gold.

Assaying and Hallmarking Centre's Identification Mark: A unique mark or number identifying the hallmarking centre.

Jeweller's Identification Mark: The registered logo or identification number of the jeweller who submitted the piece for hallmarking.

This standardized hallmark ensures uniformity, transparency, and trust, allowing consumers to verify the authenticity of the gold ornament.

Following are the Facilities and Services at the Mangalagiri CFC Hallmarking Unit

Assaying and Purity Testing: The hallmarking unit will conduct comprehensive testing to determine the gold's purity. Using advanced testing equipment, the unit will ensure each piece meets BIS-prescribed purity standards before being hallmarked.

BIS-Authorized Hallmarking Services: The hallmarking centre will follow BIS guidelines meticulously, marking each ornament with the standard BIS hallmark pattern. By offering BIS-compliant hallmarking services, the CFC supports Mangalagiri artisans in meeting regulatory requirements and increasing their products' credibility.

Diamond Testing Services: In addition to hallmarking gold, the unit will offer diamond testing services to authenticate and verify the quality of diamonds used in jewellery. This service will enhance consumer confidence and support artisans in producing high-value jewellery with verified quality.

The Assaying and Hallmarking Unit at the Mangalagiri CFC will play a pivotal role in advancing the quality and compliance standards of locally crafted gold jewellery. By adhering to BIS-regulated hallmarking procedures and providing diamond testing services, the CFC ensures that artisans can produce jewellery that meets both domestic and international quality expectations. This unit not only supports artisans in complying with government regulations but also enhances the market appeal of their products, building trust among consumers.

8.1.8 TRAINING & SKILL DEVELOPMENT

Proposed Common Facility Centre at Mangalagiri is not only a hub for production and marketing but also a centre of skill development, committed to empowering local goldsmiths with modern techniques and advanced technology in gold ornament making. Most artisans in Mangalagiri have gained their skills through traditional, hands-on learning from senior artisans. While this method has preserved traditional craftsmanship, it has also limited artisans' exposure to contemporary methods and sophisticated machinery crucial for meeting today's quality standards and market demands.



The CFC's Training Facility aims to bridge this skills gap by offering a dedicated, ongoing training program. This initiative will impart essential knowledge and hands-on experience with advanced tools, equipment, and modern jewellery-making techniques, enabling artisans to enhance product quality, efficiency, and income potential. By equipping Mangalagiri's goldsmiths with industry-standard skills, the CFC Training Facility will strengthen the overall competitiveness and sustainability of the local artisan community.

The Training Facility at the CFC will focus on building comprehensive skills for artisans in three main areas:

Modern Jewellery-Making Techniques: Training on the latest methods in gold ornament production, such as casting, and finishing, will provide artisans with the skills needed to produce jewellery of consistent quality.

Advanced Machinery and Tools: Hands-on training on sophisticated machinery, such as electropolishing plants, laser welders, and will familiarize artisans with technology that is typically out of reach due to costs or lack of access.

Design and Market Alignment: The facility will offer design training, helping artisans create pieces that align with contemporary styles and market demands. This includes an introduction to software like Jet

Press for jewellery design, encouraging a blend of traditional craftsmanship with modern aesthetics.

Key Features of the Training Facility at the CFC include the following

Dedicated Training Space: The CFC will have a fully equipped, dedicated training area designed for hands-on learning with advanced machinery and tools. This environment will ensure that artisans can learn and practice in a safe, supportive setting.

Qualified and Experienced Trainers: The CFC will recruit qualified instructors with extensive experience in modern jewellery-making processes and machinery operation. These trainers will provide expert guidance, teaching artisans how to use sophisticated equipment effectively and efficiently. Trainers will focus on both the technical skills required for machinery and the creative aspects of jewellery design, fostering a well-rounded skill set.

Institutional Partnerships: To provide the highest quality training, the CFC will partner with leading institutions in jewellery design and manufacturing, including:

- **Indian Institute of Gems and Jewellery (IIGJ):** Known for specialized training in jewellery design and craftsmanship, IIGJ will provide expertise on advanced processing and production methods.
- **National Institute of Fashion Technology (NIFT):** With a focus on design and aesthetics, NIFT will offer training on aligning traditional craftsmanship with modern fashion trends.
- **National Institute of Design (NID):** Known for innovation in design, NID will contribute to the development of contemporary design skills, blending creativity with practical application.

Regular and Structured Training Programs: Training will be conducted on a regular basis, allowing artisans to learn and apply skills consistently. These programs will include both introductory courses for those new to advanced technology and specialized courses for artisans seeking to refine specific skills.

Cost-Free Training for Cluster Artisans: Recognizing the economic constraints faced by many artisans, the CFC will provide training free of cost for goldsmiths within the cluster. This support will ensure that all cluster artisans can access the knowledge and skills needed to succeed in a modern market. For artisans outside the cluster, training

will be offered at cost-to-cost rates, making it affordable and accessible for a broader community.

Following are few of the Types of Training Programs Offered in the Training Facility of the CFC

Introduction to Advanced Machinery: Artisans will receive hands-on training with cutting-edge equipment, such as electropolishing plants, and laser welders. This program will cover basic operation, safety protocols, and maintenance practices, ensuring that artisans can work independently and confidently with these tools.

Modern Techniques in Gold Ornament Production: Artisans will learn advanced methods in casting, die moulding, ball making, and finishing, enabling them to enhance the quality and uniformity of their products. This training will also cover the efficient use of raw materials, reducing waste and improving production costs.

Jewellery Design and Software Training: To support artisans in creating contemporary and market-aligned designs, the CFC will offer training on design software, such as Jet Press, that enables precision and creativity in jewellery design. This course will include instruction on digital design fundamentals, as well as guidance on incorporating traditional styles into modern designs.

Quality Control and BIS Standards: Artisans will be trained in quality control measures and BIS (Bureau of Indian Standards) guidelines to ensure their products meet both domestic and international standards. This knowledge will help artisans create hallmarked products that adhere to statutory requirements, enhancing consumer trust and marketability.

Business and Marketing Skills: Training will also cover essential business skills, including pricing, order management, and customer communication, to equip artisans with the tools to manage and grow their businesses effectively.

Benefits of the Training Facility for Mangalagiri Artisans are as follows:

Enhanced Product Quality: By learning advanced techniques and using modern machinery, artisans can significantly improve the quality and consistency of their products. This improvement not only meets the demands of discerning customers but also allows artisans to command better prices.

Expanded Market Reach: With skills in contemporary design and market trends, artisans can expand their customer base beyond local markets to reach high-end jewellery showrooms, shopping malls, and international buyers, increasing their revenue and sustainability.

Increased Profitability: Through efficient use of materials, reduced wastage, and higher quality standards, artisans will see improvements in their profit margins. The ability to produce high-quality jewellery efficiently supports the long-term economic viability of Mangalagiri's goldsmith community.

Preservation of Traditional Craft with Modern Appeal: The training program will encourage artisans to blend traditional techniques with modern aesthetics, preserving Mangalagiri's cultural heritage while ensuring the products appeal to contemporary consumers.

Boosted Confidence and Independence: With the technical skills and confidence to operate sophisticated machinery, artisans will experience greater independence and flexibility in production, empowering them to innovate and grow their craft.

The Training Facility at the Mangalagiri CFC is a pivotal initiative designed to uplift the local artisan community by providing them with the skills, knowledge, and confidence to excel in a competitive industry. By offering regular, structured training programs with access to advanced tools and professional expertise, the facility will enable artisans to produce superior products, reach broader markets, and increase their income potential. Through partnerships with premier institutions like IIGJ, NIFT, and NID, the CFC ensures that training aligns with industry standards and best practices, preparing Mangalagiri artisans for sustained success in both domestic and international markets. The Training Facility thus serves as a cornerstone in the CFC's mission to empower artisans, enhance local craftsmanship, and foster a thriving, self-sustaining jewellery industry in Mangalagiri.

8.2 MARKETING & EXPORT SUPPORT

In addition to providing various services to Goldsmiths through 8 units as explained in Chapter 8.1 above, the CFC supports them in marketing and exporting their products. A comprehensive marketing support system is designed to expand the reach of Mangalagiri's jewellery products, positioning

them competitively for both retail and bulk sales across Andhra Pradesh, Telangana, and neighbouring states.

Experienced Marketing Professionals at the CFC will focus on promoting the products crafted by Mangalagiri artisans, ensuring they gain visibility and demand in various markets. They will support both retail and wholesale segments, connecting local artisans to jewellery showrooms, shopping malls, and other large-scale buyers. This direct link with buyers provides artisans with immediate access to markets they may otherwise struggle to enter due to limited resources, reach, or marketing expertise.

Key Features of the Marketing Support Services of the CFC are as given below

Experience Centre: The Experience Centre will serve as a dynamic showcase for the products created by artisans associated with the Mangalagiri CFC. It will function as a physical space where potential buyers can view, handle, and appreciate the range, quality, and craftsmanship of the jewellery firsthand. This immersive environment will enhance buyers' understanding of the unique appeal of Mangalagiri's jewellery, offering them a deeper connection to the products and the artistry behind them.

Professional Sales Team: The CFC will employ a highly skilled and experienced sales force, dedicated to building relationships with potential buyers. This team will work to establish connections with jewellery showrooms, shopping malls, and other bulk buyers across Andhra Pradesh, Telangana, and beyond. By actively seeking partnerships and establishing long-term relationships, the sales team will create steady demand for Mangalagiri's jewellery products.

Market Research and Trend Analysis: The Marketing Services Unit will conduct regular market research to identify emerging trends, consumer preferences, and new opportunities in the jewellery industry. This data will be shared with artisans, helping them align their products with current market demands. Trend analysis will also support product development, ensuring that Mangalagiri artisans can continuously innovate and stay relevant in a competitive market.

Brand Building and Promotion: To increase the visibility of Mangalagiri's gold jewellery, the Marketing Services Unit will develop branding strategies that highlight the unique craftsmanship, quality, and cultural heritage associated with the region's jewellery. Marketing campaigns, both online and offline, will be implemented to reach a broader audience. Promotional materials, digital

presence, and visual storytelling will all play a role in establishing Mangalagiri's jewellery as a recognizable and desirable brand.

Digital Marketing and E-Commerce Integration: Recognizing the importance of digital presence, the Marketing Services Unit will explore e-commerce channels and social media marketing. Digital catalogues, a dedicated website, and online marketplaces will be leveraged to showcase Mangalagiri jewellery to customers across India and internationally. Artisans will benefit from online visibility, driving interest and sales through broader reach and targeted marketing campaigns.

Sales Facilitation and Order Management: The CFC will provide comprehensive support for handling bulk orders, from negotiation and pricing to logistics and delivery coordination. This sales facilitation ensures that transactions are smooth and reliable, fostering trust and repeat business with bulk buyers. The Marketing Services Unit will also oversee order tracking and customer feedback, continually improving the process to enhance buyer satisfaction.

Networking Events and Buyer Engagement: To maintain active engagement with potential buyers, the Marketing Services Unit will organize and participate in exhibitions, trade fairs, and buyer-seller meets. These events provide artisans with valuable exposure, allowing them to showcase their work to a broader audience. The CFC will also host periodic events at the Experience Centre, inviting buyers to experience new collections, network, and foster partnerships.

Customized Product Development Support: Recognizing that each buyer may have specific preferences and requirements, the Marketing Services Unit will support artisans in developing customized products for bulk buyers. By working closely with artisans and the sales team, the unit can facilitate the production of tailored pieces or exclusive collections that meet particular buyer specifications, strengthening buyer loyalty and expanding market opportunities.

The Marketing & Export Support Services provided at the Mangalagiri CFC, to Members of the Cluster, are ancillary to the main activity of running 8 service units explained in Chapter 8.1 above. The aim of providing these support services provided to members of the cluster at no additional cost, is to enable cluster members for enhancing the market reach, visibility, and profitability of locally crafted gold jewellery. Through the Experience Centre, professional sales support, market research, and digital integration, the CFC equips

artisans with the resources they need to thrive in a competitive industry. The CFC not only brings Mangalagiri artisans closer to buyers but also builds the foundation for a recognized, desirable brand in gold jewellery, reinforcing the town's reputation as a centre of craftsmanship and quality. Through these efforts, the CFC will help artisans secure a sustainable income and position Mangalagiri as a premier destination for quality gold jewellery production in India.

8.3 Location, Land and Buildings

In addition to Sri Panakala Lakshmi Narasimha Swamy Temple and hand loom fabrics, Mangalagiri is well known for bulk supply of few kinds of small gold ornaments which include earrings, nose pins chains etc. Mangalagiri is part of Mangalagiri Tadepalli Municipal Corporation and also the mandal headquarters of Mangalagiri Mandal. Mangalagiri is in the midst of 3 cities of Vijayawada, Guntur and Tenali. Vijayawada is in the distance of about 10km, Guntur in 22 km and Tenali in 25km from Mangalagiri.



The CFC is proposed to be established in a leased building, strategically located on Gowthama Buddha Road, Mangalagiri. SPV has leased two floors of a building situated at D.No.9-44A, Gowthama Buddha Road, Mangalagiri, consisting of a total floor area of about 7000 sq.ft., which is well-suited for housing all necessary machinery and equipment. The leased space requires electrical installations, interior work, and minor civil modifications, with estimated costs totalling ₹106.61 lacs (details in **Annexure-16** and **Appendix-IV**).



SPV has entered into a long-term lease agreement with the owners for a period of 15 years vide Registered Lease Agreement bearing Document Number 15945/2024 on 01/11/2024. Please Refer Appendix – II for the copy of Registered Lease Agreement. Approved Plan of the Building is enclosed hereto as Appendix - XI

LN Goldsmith Foundation, a section 8 Company is incorporated as the Special Purpose Vehicle for the establishment of the Mangalagiri Gold Ornament Cluster.

Registered Office	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Address for Communication	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Location of the CFC	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503

The building offers excellent connectivity, being just 1 km from National Highway 16, allowing convenient access for road, rail, and air transport. Mangalagiri Railway Station is within 1 km, while Vijayawada International Airport at Gannavaram is only 40 km away, making the location highly accessible for transportation and logistics.

8.4 Technology, Machinery & Equipment

CFC is designed to adopt advanced technology for providing various services therefrom. Machinery of state-of-the-art technology is proposed to be installed with the help of which artisans will be enabled to produce high quality gold ornaments in market aligned designs with low cost of production. Cost of such Machinery and equipment aggregates to ₹ 830.32 Lacs. Please refer **Annexure-17** for details of the Cost of Machinery and please refer Quotations from suppliers in **Appendix – V** for complete details of Machinery and Equipment proposed to be purchased.

8.5 Raw Material / Components /Consumables

The CFC does not undertake any manufacturing and selling activities on its own. It is designed to provide various services to support the manufacturers

of Gold Ornaments. CFC will provide services using the raw material provided by the artisans and hence there is no requirement of raw material for the CFC.

However, CFC needs various consumables like, alloy, wax, resin, chemicals, investment powder etc., and spare parts and lubricants for maintenance of machinery and equipment. All these consumables are always readily available in the local market and also from bulk suppliers from Mumbai and Chennai. The CFC plans to maintain a one-month stock of these consumables to ensure uninterrupted operations.

8.6 Utilities

The building is provided with a municipal water connection and there is a bore installed in the building premises. Few processes require water in small quantities and water for such processes is available to be used from the water stored in the overhead tank installed on the top of the building. The building is provided with a dedicated transformer having a capacity of 65 KV and the connected load is 35 KV. No additional cost is required to be incurred by the SPV for power.

8.7 Effluent Disposal

None of the processes in the CFC generate harmful chemicals and none of the processes pollute the environment and hence specific effluent treatment is not required.

8.8 Fire Safety

Firefighting equipment is installed as per the standards and norms prescribed and the Disaster Response & Fire Services Department of the Government of Andhra Pradesh has issued a No Objection Certificate after inspection of the building. Copy of NOC is enclosed as Appendix - XII

8.9 Manpower

Skilled, semiskilled and unskilled workers will be recruited from the vicinity of the CFC and will be trained as per the needs and requirement. Managerial personnel and experienced designers will be recruited through institutional support or recruitment agencies.

Please refer Annexure – 6 for details of manpower required for various units of the CFC and cost of such manpower.

Chapter 9 : Implementation Schedule

The project is scheduled to be completed to be completed within 6 months of the Sanction of Grant-in-aid by DC-MSME subjected to

- Timely formation of Purchase committee for procurement of Machinery by State Government.
- Timely receipt of funds DC-MSME through State Government.

Activity wise schedule is presented below

Sl	Activity	Schedule
1	Survey & DPR Preparation	October – November 2024
2	SPV Incorporation & Member Enrolment	November – December 2024
3	DPR Review, Approval & Submission	December 2024 - January 2025
4	Sanction of Grant by DC-MSME	January 2025
5	Civil Works, Interiors & Electrical Fixtures	January – February 2025
6	Bidding Process of Machinery	January – February 2025
7	Purchase of Machinery & Installation	February 2025
8	Trial Run	February 2025
9	Statutory Approvals (Trade License / GST	February 2025
10	Commencement of Commercial Operation	March 2025

Please refer Appendix – VIII for a Bar-chart Showing the Schedule of Implementation.

Chapter 10 : Project components

10.1 Estimated Project Cost

Details of various components of the Project and their cost are as given below

COST OF THE PROJECT		
Sl.	Particulars	₹. In Lacs
1	Land & Buildings - Civil & Interiors Works, Furniture, Fixtures and other additions to Leased Building (Please refer <i>Annexure - 16</i> , Please refer <i>Appendix - IV & Appendix - V</i>)	10.67% 106.61
2	Machinery & Equipment (Please refer <i>Annexure - 17 & Appendix - VI</i>)	83.09% 830.32
3	Electricity Deposit (Leased Building is provided with Dedicated Transformer of 65 KV & Connected Load of 35 KV and no additional cost required be incurred by the SPV)	0.00% -
4	Preliminary & Preoperative Expenses (Please refer <i>Annexure - 15</i>)	0.87% 8.70
5	Working Capital Margin - One Cycle Operating Cost (Please refer <i>Annexure - 14</i>)	5.38% 53.73
TOTAL COST OF THE PROJECT		999.36

10.2 Details of Land, Building & Civil Works

The SPV has leased 2 floors of a building and the said leased space of 7000 sq.ft., requires additions to the building with civil works, interiors and fixtures. Cost of such works is estimated to be ₹106.61 Lacs which is 10.67% of the total project cost.

This cost will be met from SPV's contribution to the extent of ₹41.27 Lacs (38.71%) and ₹65.34 Lacs from Andhra Pradesh State Government's Contribution (61.29%). Thus, the Grant in Aid from the Government of India will not be utilised for Land, Buildings and Civil Works.

Details of the proposed Civil and Other Works for the additions and improvements to the leased building are as given below.

Sl.	Particulars	₹ Lacs
a)	Civil & Interiors Works (Please refer Appendix - V)	57.94
b)	Furniture (Please refer Appendix - V)	16.30
a)	Electrical Works, Networking etc. (Please refer Appendix - V)	21.72
c)	Rental Deposit	4.20
d)	Preoperative Period Rent	4.20
e)	Cost of Registration of Lease Agreement	2.25
Total Cost of Civil & Interior Works and Fixtures to the Leased Building		106.61

As shown above total cost of civil and interior works, and fixtures to the leased building amounts to ₹106.61 Lacs which is 10.67% of the total project cost. The Project Cost does not consist cost of land and hence the permissible limit of 25% under the MSE CDP Guidelines is complied.

10.3 Machinery & Equipment

Various Machines, equipment, tools and accessories are required for providing services from the CFC and the SPV is procuring such machinery from the least quoted supplier at a total cost of ₹812.65 Lacs. Details of the cost of machinery and equipment is as given below.

Sl.	Particulars	₹ Lacs
a)	Cost of Machinery & Equipment (Please refer Appendix - VI)	679.20
b)	GST	18.0% 122.26
c)	Cost of Transportation & Installation	1.0% 6.79
d)	Insurance	1.25% 8.49
e)	Cost of Installation	2.0% 13.58
Total Cost of Machinery & Equipment		830.32

Complete list of all the machinery, equipment, tools and accessories, their specifications, make and model are given in the quotation given by the supplier. Please refer **Annexure – 17** for comparison of Quotations from 3 different suppliers. Please refer Quotations in **Appendix – V**.

The cost of Machinery and Equipment will be met to the extent of ₹30.83 Lacs from the Andhra Pradesh State Government's contribution and ₹799.49 Lacs is proposed to be met from the Grant in Aid from the Government of India.

10.4 Electricity Deposit

Leased Building is provided with Dedicated Transformer of 65 KV & Connected Load of 35 KV and no additional cost required be incurred by the SPV towards electricity connection or relevant deposit.

10.5 Preliminary & Pre-operative Expenses

SPV needs to incur various Preliminary and Pre-operative Expenses estimated to be ₹8.70 Lacs. Entire of this Expenditure will be met by the SPV from its contribution and thus neither the Andhra Pradesh State Government's contribution nor the Grant in Aid from the Government of India will be utilised for Preliminary and Pre-operative Expenses. Details of estimated Preliminary and Pre-operative Expenses are as given below.

Sl.	Particulars	₹ Lacs
1	SPV Incorporation and relevant expenses	1.20
2	Cost of Survey, Meetings & Data Collection, Confidence Building	0.60
3	Cost of DPR	3.54
4	Cost of Appraisal SIDBI / Bank	1.18
5	Cost of Tender Documentation	1.18
6	Miscellaneous Expenses & Contingencies	1.00
Total Preliminary & Preoperative Expenses		8.70

As shown above total cost of Preliminary and Pre-operative Expenses amounts to ₹8.70 Lacs which is 0.82% of the total project cost, which is within the permissible limit of 2% under the MSE CDP Guidelines.

10.6 Contingency Provisions

Details of total provisions for Contingencies and Cost Escalations, included in the components of the project, are as given below

Sl.	Particulars	₹ Lacs
1	Preliminary & Pre-operative Expenses	1.00
2	Civil works, Interiors and fixtures to the Leased Building	NIL
3	Machinery & Equipment	NIL
Total Provisions for Contingencies and Cost Escalations		1.00

As shown above total provisions for Contingencies and Cost Escalations amounts to ₹1.00 Lakh which is 0.1% of the total project cost, which is within the permissible limit of 2% under the MSE CDP Guidelines.

However, any additional cost to be incurred towards escalation of cost of the project due to unforeseen circumstances will be met by the SPV. Please refer the undertaking given by the SPV in this regard in **Appendix - VIII**

10.7 Margin money for Working Capital

Working Capital is estimated based on actual requirement which amounts to ₹53.73 Lacs which is 5.38% of the total project cost. Working Capital estimated for a cycle of one-year amounts to ₹343.75 Lacs. Working Capital Margin considered for project cost, which is estimated estimated basing on actual requirement is less than 25% of the Annual Working Capital Requirement and hence is in compliance with the MSE CDP guidelines. Entire of this amount will be met from the Andhra Pradesh State Government's contribution. Please refer **Annexure – 14** for details of Working Capital.

Chapter 11 : Fund Requirement / Availability Analysis

11.1 Proposed Means of Financing

The project is proposed to be financed from the following sources

MEANS OF FINANCE		
Sl.	Particulars	₹. In Lacs
1	Promoters Contribution 5.00%	49.97
2	AP State Government's Contribution 15.00%	149.90
3	Grant from GoI under MSE-CDP Scheme 80.00%	799.49
4	Term Loans from Banks	-
5	Others	-
TOTAL MEANS OF FINANCE		999.36

11.2 Cost Sharing Pattern

The total cost of the project and respective contributions by the promoters, the State Government of Andhra Pradesh and the Grant in aid from the Government of India under the MSE CDP, are as given below

Sl	Description	Total Cost (₹ Lacs)	SPV Contribution (₹ Lacs)	State Contribution (₹ Lacs)	Grant in Aid (₹ Lacs)
1	Civil & Interior Works to the Leased Building	106.61	41.27	65.34	-
2	Machinery & Equipment	830.32	-	30.83	799.49
3	Electricity Deposit	-	-	-	-
4	Preliminary & Preoperative Expenses	8.70	8.70	-	-
5	Working Capital Margin	53.73	-	53.73	-
	Total Project Cost	999.36	49.97	149.90	799.49

11.3 SPV's Contribution

As the promoter of the project the SPV will bring in ₹49.97 Lacs towards its contribution which will be 5% of the total project cost. In addition to this, promoters have undertaken in writing to meet the cost of escalation, if any, vide their letter dated 16/12/2024. Please refer Appendix-XIII for the said letter of undertaking.

11.4 AP State Government's Contribution

Andhra Pradesh State Government is supporting the project by contributing 15% of the project cost amounting to ₹149.90 Lacs.

11.5 Grant in Aid from Government of India

As all the units in the cluster falls under Micro Enterprise, the proposed CFC is eligible for 80% Grant under the MSE CDP, and the balance 20% will be raised by the members of the SPV and contribution of State Government. Out of the total cost of the project of ₹ 999.36 Lacs, a Grant in Aid of ₹799.49 Lacs is sought from the Government of India.

Chapter 12: Usage Charges

The proposed project is self-sustainable and generates its revenue from user charges. All SPV members and principal cluster firms are expected to utilize the various facilities proposed at the Common Facility Centre (CFC) on a user-charge basis to ensure sustainable operations. All the facilities available in the CFC are open to member as well as non-member artisans. However, separate rates will be applied for members and non-members, in accordance with MSE-CDP guidelines, with the exception of Testing & Hallmarking services, for which rates are set by the BIS. These charges are highly competitive, set below prevailing local market rates, and were determined after thorough consultations with stakeholders to balance the commercial and social viability of the CFC. Facility-wise and activity-wise charges are detailed in the following table.

Sl.	Facility	User Charges		
		Prevailing Market Rate	CFC Rates	
			Cluster Members	Non-Members
1	Casting Services (%)	8%	2%	4%
2	Chain Making Services	4%	1.5%	3%
3	Ball Making Services	3%	1%	2%
4	Finishing Services	1%	0.6%	0.8%
5	Miscellaneous Processes (Average)	0.6%	0.5%	0.5%
6	Designing & Prototyping Services (per unit)	₹ 3500	₹ 1500	₹ 2000
7	Assaying And Hallmarking	₹ 45	₹ 45	₹ 45

Usual practice in gold ornament making industry is to charge user charges as a percentage of Quantity Processed. The user charges vary with gold price and hence the user charges for various processes are given as a % wherever applicable in the above table. Whereas for few services like Designing and Hallmarking it is charged on fixed monetary value. Training & Skill Development Services will be provided free of charge to Cluster Members and their employees.

Chapter 13: Commercial Viability

The proposed CFC in Mangalagiri is commercially viable as it bridges critical gaps in the local gold ornament cluster. By offering advanced facilities and enhancing production efficiency, it empowers artisans to produce high-quality, market-aligned products, ensuring competitiveness in both domestic and international markets.

Market Demand and Opportunities

Mangalagiri artisans have a strong presence in the gold ornament market across Andhra Pradesh, Telangana, Odisha, and Karnataka. The CFC enhances their capability to meet the growing demand for premium-quality ornaments. The CFC equips artisans with state-of-the-art technology and contemporary design capabilities, enabling them to penetrate large jewellery showrooms, shopping malls, and export markets in regions like the Middle East, Europe, and the USA.

Enhanced Productivity and Competitiveness

Facilities like automated chain and ball making, and 3D printing, machine polishing will streamline production, reduce wastage, and increase efficiency, making artisans more competitive against larger manufacturers. Access to a professional design studio with advanced software ensures artisans can produce trendy, market-aligned ornaments, filling the gap in contemporary jewellery demand. By offering centralized facilities, the CFC reduces the cost of production for artisans, enabling them to price their products competitively while maintaining profitability.

Marketing and Outreach

The CFC's marketing team will facilitate tie-ups with high-end showrooms and retailers, expanding market access and boosting sales. Support for export marketing, including logistics and compliance, positions cluster artisans to explore and capitalize on international opportunities.

The proposed CFC is commercially viable as it addresses critical challenges faced by the Mangalagiri gold ornament cluster. By introducing advanced technology, lowering production costs, enhancing product quality, and expanding market access, the CFC will establish a sustainable foundation for the cluster's growth, delivering long-term economic benefits to artisans and the region.

Chapter 14 : Financial and Economic Viability

Commercial operations of the CFC are scheduled to start from March 2025 and expected to generate a revenue of ₹ 101.48 Lacs during the month of March 2025. The profit after tax for the said period of one month of operations is estimated to be ₹ 31.26 Lacs. For the financial year 2025-26 the net profit of ₹370.53 Lacs is estimated from gross revenue of ₹ 1217.48 Lacs. Revenues and profits are expected to consistently increase year after year, the details of which are given in **Annexure – 4**, Statement of Profitability.

The project's key financial parameters are outlined in the table below and fall within acceptable norms.

Sl	Parameters	Suggested as per MSE-CDP Guidelines	As Projected
1	Breakeven Point at Operating Capacity (1 st Full Year of Operations) in % (Please refer Annexure – 8 for detailed Breakeven Analysis)	Below 60%	45.56%
2	Return on Capital Employed (ROCE) (Please refer Annexure – 9 for detailed workings and Analysis)	Above 25%	56.60%
3	Debt Service Coverage Ratio	>3	NA
4	NPV (Please refer Annexure – 9 for detailed workings and Analysis)	Positive	1552.75
5	IRR (Please refer Annexure – 9 for detailed workings and Analysis)	Above 10%	48.49%

The sensitivity analysis shows the unit can withstand 10% drop in capacity utilization, 10% decrease in prices of user charges and 10% Drop in Capacity

coupled with 10% decrease in prices of user charges. However, unit is more sensitive to decrease in prices of user charges than drop capacity utilisation. Please refer **Annexure – 13** for detailed analytics on sensitivity of the CFC to the external economic environment and the impact on various financial parameters.

Since the project is not having any debt funding, DSCR is not applicable. All parameters are within acceptable limit. The above financial parameters indicate the commercial viability and long-term sustainability of the proposed Common Facilities Centre.

Please refer **Chapter 19** of this DPR for detailed discussion about the economics of the project. Also refer **Annexure – 3** to **Annexure – 13** for detailed workings, computations, analysis and assumptions regarding the projected revenue generation, costs to be incurred, profitability of the Common Facility Centre, for the next 10 years.

Chapter 15 : Projected performance of the cluster after proposed intervention

(in terms of production, domestic sales / exports and direct, indirect employment, etc.)

Enterprise Level

- An estimated 250 artisans of Mangalagiri (Both organized and Unorganized) who do not have units / proper facility of their own will benefit from various services provided at economical cost at the proposed Common Facility Centre, which results reduction in processing costs by 30% to 45%, reduction of selling cost by 50% to 75%, improve the profitability in rage of 5%% to 10% from current profit margin from 2% to 4%.
- Export marketing will be initiated by at least 5 artisan enterprises.
- Increased productivity and sales will have direct impact on employment which is expected to increase by 30% in the cluster in 2 years.
- Strengthening of forward and backward linkages and local institutions, provision of linkages with public & private support institutions, strengthening of local infrastructure through public-private partnerships will benefit at least 30% of the existing firms indirectly, within 3 years

Cluster Level

The performance indicators at cluster level are given as below

Sl	Indicator	Current Status (2024-25)	Post CFC (2025-26)
1	Total Domestic Turnover (₹ Cr.)	40.17	52.00
2	Total Export Turnover (₹ Cr.)	NIL	10.00
3	Investment (₹ Cr.)	19.84	24.00
4	Profitability	2% to 4%	5% to 10%
5	Direct Employment	711	860
6	Indirect Employment	280	370

Chapter 16 : **Status of Government approvals**

Building Approval

Plan of the leased building wherein CFC is proposed to be established is approved by the Andhra Pradesh Capital Region Development Authority. Please refer documents showing the approval in **Appendix-XI**.

Fire NOC

Firefighting equipment is installed as per the standards and norms prescribed and the Disaster Response & Fire Services Department of the Government of Andhra Pradesh has issued a No Objection Certificate after inspection of the building. Copy of NOC is enclosed as **Appendix - XII**

Power

The building is provided with a dedicated transformer of 65 KV capacity and the connected load is 35 KV power. No additional cost is required to be incurred by the SPV towards power connectivity or electricity deposits.

Darpan Registration

The SPV is registered in the NGO DARPAN Portal of the Government of India with Unique id AP/2024/0477330.

GST Registration

The SPV is registered under the Goods and Service Tax Act, 2017 with GSTIN 37AAGCL0238E1ZS.

Common Application for Government Approvals

A Common Application in Form-I bearing Application Id. CAE2403099 is with the Government of AP, for various approvals which includes Factories Registration. Please refer **Appendix-XIII** for the copy of the said application.

CTE from PCB

Application is filed with the Andhra Pradesh Pollution Control Board, seeking Consent To Establish (CTE), together with all the details of the services proposed in the CFC, processes involved for such processes and Machinery proposed to be installed in the CFC. Please refer **Appendix-XIV** for the copy of the said application. CTE issued by the PCB will be submitted shortly.

Chapter 17 : Favorable and Risk Factors of the project: SWOT Analysis

SWOT Analysis for the Gold Ornament Common Facility Centre (CFC) in Mangalagiri

17.1 STRENGTHS

- **Centralized Advanced Facilities:** The CFC provides a range of high-tech facilities such as automated chain and ball making, electroplating, and hallmarking, enabling artisans to produce high-quality gold ornaments efficiently.
- **Cost-Effective Operations:** By sharing resources and advanced machinery, artisans reduce production costs, including material wastage, labour, and finishing costs, making the production process more affordable.
- **Enhanced Quality Standards:** With in-house hallmarking and testing facilities, the CFC enables artisans to meet BIS quality standards, boosting consumer trust and market access.
- **Skilled Workforce Development:** The CFC includes a training facility, offering regular programs in collaboration with institutions like IIGJ and NIFT, to equip artisans with modern techniques and skills, elevating craftsmanship standards across the cluster.
- **Increased Market Access:** The dedicated marketing team at the CFC assists artisans in expanding their market reach, including access to organized retail chains and international markets, particularly in the Middle East, USA, and France.
- **Strong and Established Marketing Network:** Artisans of Mangalagiri have built a very wide and strong customer base spread in the states of AP, Telangana and Orissa. Marketing of products manufactured by artisans is already established and can be significantly increased by virtue of facilities of quality enhancement and market aligned designs made available at CFC

- **Accessibility to Markets:** Mangalagiri is well connected with potential markets being easily reachable by Road, Rail or Air. Transportation of goods sold can be done quickly and easily from the CFC being well connected by all transportation facilities.
- **Supportive Government Policy:** Policy of the present Government is to encourage entrepreneurship and skill development and industrial growth. Ease of Doing Business as well as Speed of Doing Business can help the CFC to well support its member artisans and make them grow.
- **Strong Management:** The Board of Directors of the SPV are highly experienced having proven track record in their business. Their skills, experience, expertise and contacts can help the CFC to manage professionally and efficiently. All of them are having concern for the society having long association with and active involvement in many social service organisations.

17.2 WEAKNESSES

- **Dependency on User Fees:** The CFC operates on a self-sustaining model, relying on user charges for recurring expenses. If user engagement or revenue generation falls short, the financial sustainability of the CFC may be affected.
- **Limited Initial Awareness:** Although the CFC offers significant benefits, some artisans may initially lack awareness of the facilities or resist adapting to advanced technology, affecting early adoption rates.
- **High Initial Capital Requirement:** Establishing a fully-equipped CFC with advanced machinery and a professional management team requires substantial initial investment, which can be challenging for a not-for-profit organization.
- **Potential Skills Gap:** While training programs are available, it may take time for traditional artisans to fully adapt to modern technologies, potentially impacting production speed and quality during the transition period.

17.3 OPPORTUNITIES

- **Expansion into Export Markets:** With contemporary designing, hallmarking and machine polishing, the CFC enables artisans to produce export-quality jewellery, allowing for entry into international markets where demand for Indian jewellery is high.
- **Product Diversification:** Advanced machinery and professional design support at the CFC enable artisans to create a diverse range of ornaments

and unique designs, allowing them to cater to changing consumer trends and preferences.

- **Job Creation and Skill Development:** As the CFC drives growth within the cluster, it will generate employment opportunities and promote skill development, strengthening the local economy and community.
- **Public-Private Partnerships:** Collaborations with private companies and government support could lead to additional funding, infrastructure development, and market linkages, enhancing the CFC's reach and operational efficiency.
- **Increased Consumer Trust through Quality Certification:** Access to in-house hallmarking and BIS-certified testing facilities will improve product credibility, attract larger buyers, and increase sales in organized retail channels.
- **Strong Government Support:** The CFC benefits from robust support from both the Government of Andhra Pradesh and the Government of India through grants and policies designed to enhance ease and efficiency of doing business.
- **Locational Advantage:** The CFC is located in a spacious building located in a prominent place of Mangalagiri on the Gowthama Buddha Road. The Road is well connected to the National Highway and easily accessible to member and non-member artisans of Mangalagiri.

17.4 THREATS

- **Market Competition:** Competing jewellery manufacturing clusters with established export connections and advanced production facilities may pose a challenge as the Mangalagiri CFC scales up.
- **Economic Fluctuations and Gold Price Volatility:** Gold ornament production is sensitive to changes in gold prices and economic conditions, which could impact demand and production costs for artisans using the CFC.
- **Technological Obsolescence:** Rapid advancements in jewellery **manufacturing** technology could render existing CFC equipment outdated, necessitating future investments in equipment upgrades.
- **Resistance to Change:** Some traditional artisans may resist adopting modern technology and design methods, potentially slowing down the full utilization of the CFC's facilities.

- **Regulatory Compliance and Export Barriers:** Stringent export regulations and quality standards in international markets may present challenges for artisans aiming to export their products, especially in meeting varying certification requirements across countries.

The Gold Ornament CFC in Mangalagiri offers an innovative solution to address critical gaps in technology, quality, and market access for local artisans. By centralizing advanced facilities and providing skill development, the CFC strengthens Mangalagiri's competitive position in both domestic and international markets. However, it must navigate challenges such as dependency on user fees, potential resistance to change among traditional artisans, and competition from other clusters. With strategic partnerships, continuous training, and a focus on high-quality production, the CFC has the potential to transform Mangalagiri's gold ornament industry, fostering growth, economic sustainability, and enhanced market presence.

Chapter 18 : Risk Mitigation Framework

The establishment of a Common Facility Centre (CFC) in Mangalagiri brings numerous benefits to the local gold ornament cluster, yet there are several risks and uncertainties that could impact its success. Identifying these risks early and implementing effective mitigation strategies is essential to ensure sustainable operations and achieve the desired impact.

- **Adoption of Advanced Technology by Artisans**

Risk: Traditional artisans may be hesitant to adopt new technologies and advanced machinery provided at the CFC, which could result in underutilization of the facility.

Mitigation: Implement comprehensive training programs led by experienced instructors to help artisans understand the benefits of advanced machinery and provide hands-on learning. Additionally, partnerships with institutions like NIFT, IIGJ, and NID can introduce artisans to contemporary jewellery-making methods, making the transition smoother and more appealing.

- **Financial Sustainability**

Risk: The CFC relies on user fees to cover operating expenses and future expansions. If user engagement is lower than expected, the CFC may face financial difficulties.

Mitigation: Set competitive and affordable user fees that ensure accessibility for all artisans, particularly smaller units. Regularly monitor and adjust fees based on utilization rates and operational needs. In addition, explore funding support from government grants, subsidies, or public-private partnerships to reduce dependency on user fees.

- **Market Competition**

Risk: Though the CFC is planned to implement state-of-the-art technology and install advanced machinery and equipment which are not available in the Competing jewellery clusters in the vicinity, there are changes of emergence of new clusters with more advanced technology, or existing export connections could affect the CFC's market share and customer base.

Mitigation: Differentiate the CFC by offering unique services, such as specialized design support, professional marketing assistance, and

hallmarking services that meet BIS standards. Emphasize the CFC's value in providing high-quality, certified products to increase market appeal. Support artisans in developing innovative designs and customized offerings that cater to niche markets.

- **Price Volatility of Gold**

Risk: Fluctuations in gold prices could impact production costs, reducing profit margins for artisans and affecting their ability to afford user charges.

Mitigation: Encourage artisans to adopt efficient production practices to minimize material wastage and lower costs. Diversify the services provided by the CFC (such as design and marketing support) to ensure that artisans can maintain profitability even during periods of gold price volatility. Consider offering financial planning workshops to help artisans better manage cash flow.

- **Dependency on Local Demand and Limited Export Knowledge**

Risk: Many artisans primarily cater to local markets and may lack knowledge of export processes, limiting the growth potential of the cluster.

Mitigation: The CFC's marketing team should actively pursue export opportunities in regions with high demand for Indian gold jewellery, such as the Middle East, Europe, and the USA. Conduct workshops on export requirements, international quality standards, and logistics to help artisans expand their customer base. Additionally, establish partnerships with export facilitation agencies to streamline the process.

- **Initial Resistance to Change**

Risk: Some artisans may resist changing from traditional methods to modern, technology-driven approaches, impacting the full utilization of CFC facilities.

Mitigation: Build awareness through regular engagement, demonstrations, and testimonials from early adopters within the cluster to highlight the benefits of modern technology. Emphasize how improved efficiency and product quality can lead to higher profitability and market reach.

- **Operational and Management Challenges**

Risk: Managing multiple facilities and services under the CFC may lead to operational inefficiencies, particularly if staffing or resource allocation is inadequate.

Mitigation: Develop a clear organizational structure with defined roles for technical, administrative, and operational staff. The Board of Directors should establish regular reviews and performance monitoring to identify and address operational bottlenecks early. Recruit a skilled management

team with experience in the jewellery industry and public-private operations to ensure smooth facility management.

- **Technological Obsolescence**

Risk: Rapid advancements in jewellery manufacturing technology may make existing CFC machinery obsolete, requiring additional investments in upgrades.

Mitigation: Regularly assess and monitor industry trends to stay updated on emerging technologies. Allocate a portion of revenue for periodic upgrades and maintenance, ensuring the CFC remains competitive. Seek partnerships with technology providers for discounted upgrades or leasing arrangements for new equipment.

- **Economic and Policy Changes**

Risk: Changes in government policy, taxation, or the economic environment could affect demand, operating costs, or export regulations.

Mitigation: Establish good relations with local and national regulatory bodies to stay informed of policy changes. The CFC management should also engage with industry associations that advocate for favourable policies. Implement flexible operational and financial strategies that allow for adjustments in response to economic fluctuations.

By proactively identifying and addressing these risks, the Mangalagiri CFC can mitigate uncertainties and establish a robust, self-sustaining model that supports local artisans in producing high-quality, competitive gold ornaments. Through strategic planning, effective training, and continuous monitoring, the CFC can create a supportive ecosystem that fosters economic resilience, innovation, and long-term growth for Mangalagiri's gold ornament cluster.

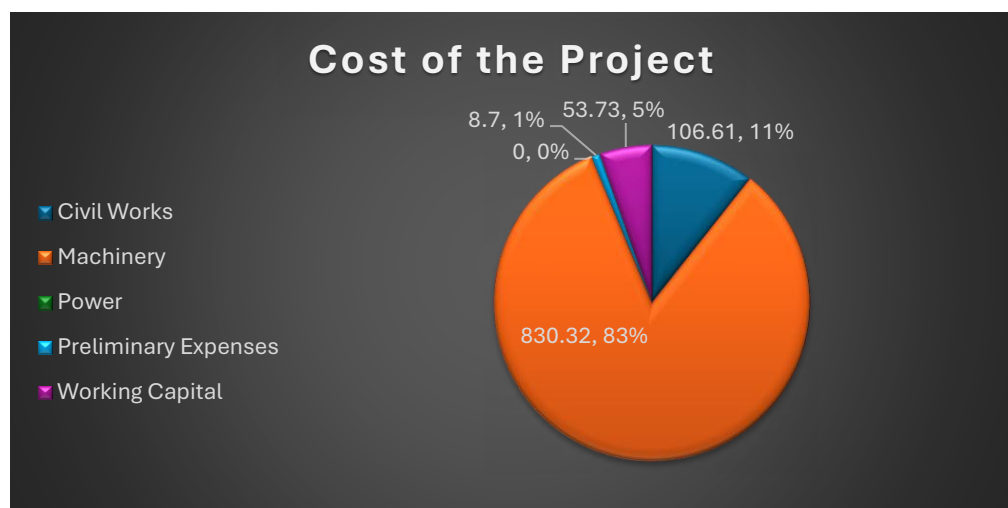
Chapter 19 : Economics of the project

The proposed CFC will operate on a self-sustaining model, generating revenue through user charges to cover its recurring expenses. The financial viability of the project is assessed based on the following parameters.

19.1 PROJECT COST

The project cost, the basis for arriving at the cost and the supporting documents available for the same are as given below

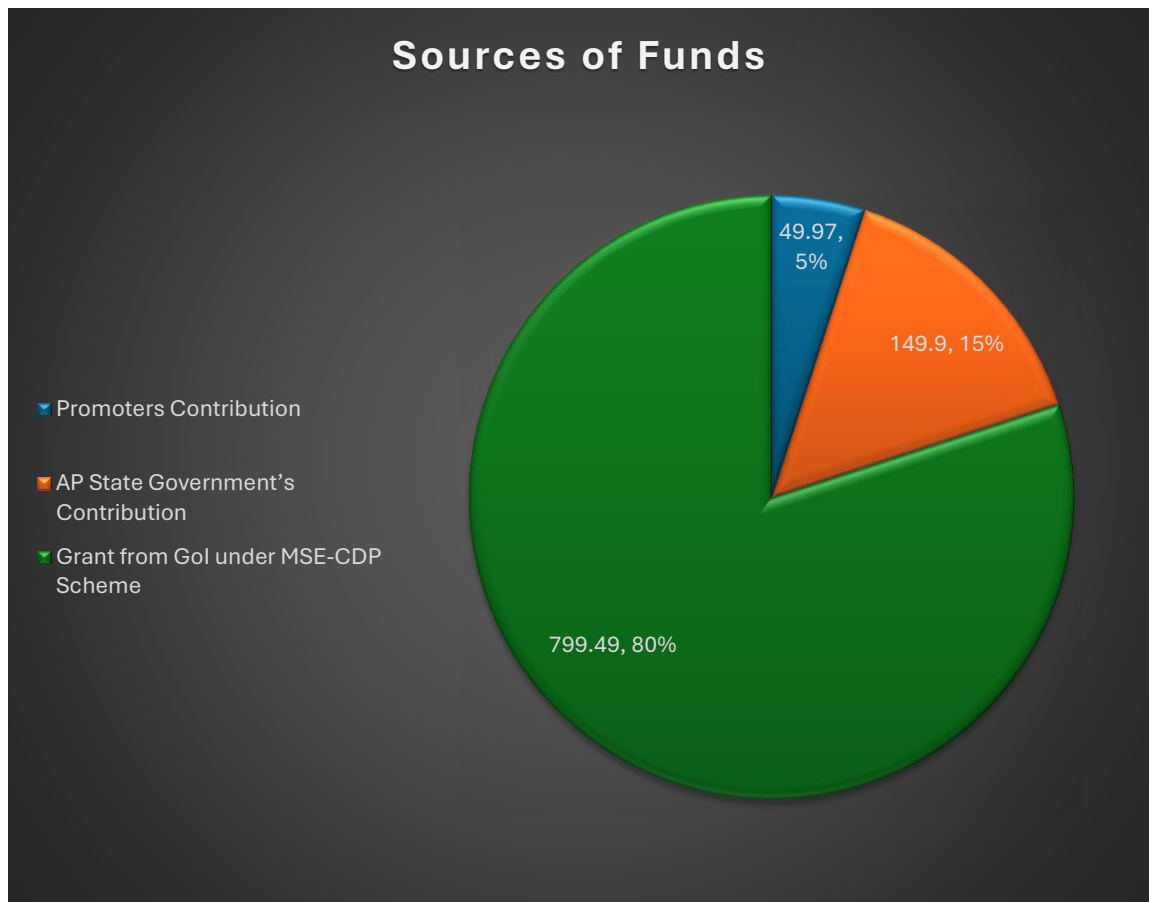
Sl.	Description	Cost (₹ Lacs)	Basis of assessment of cost	Supporting document
1	Civil & Interior Works to the Leased Building	106.61	Quotation from the Contractor	Annexure - 16 & Appendix - IV
2	Machinery & Equipment	830.32	Quotations from Suppliers	Annexure - 17 & Appendix - V
3	Electricity Deposit	-	-	
4	Preliminary & Preoperative Expenses	8.70	Estimated	Annexure - 15
5	Working Capital Margin	53.73	Evaluated	Annexure - 14
	Total Project Cost	999.36		



19.2 MEANS OF FINANCE

The SPV is eligible for 80% Grant in Aid from the Government of India and 15% Contribution from the Andhra Pradesh State Government. 5% will be the Promoter's Contribution as shown below.

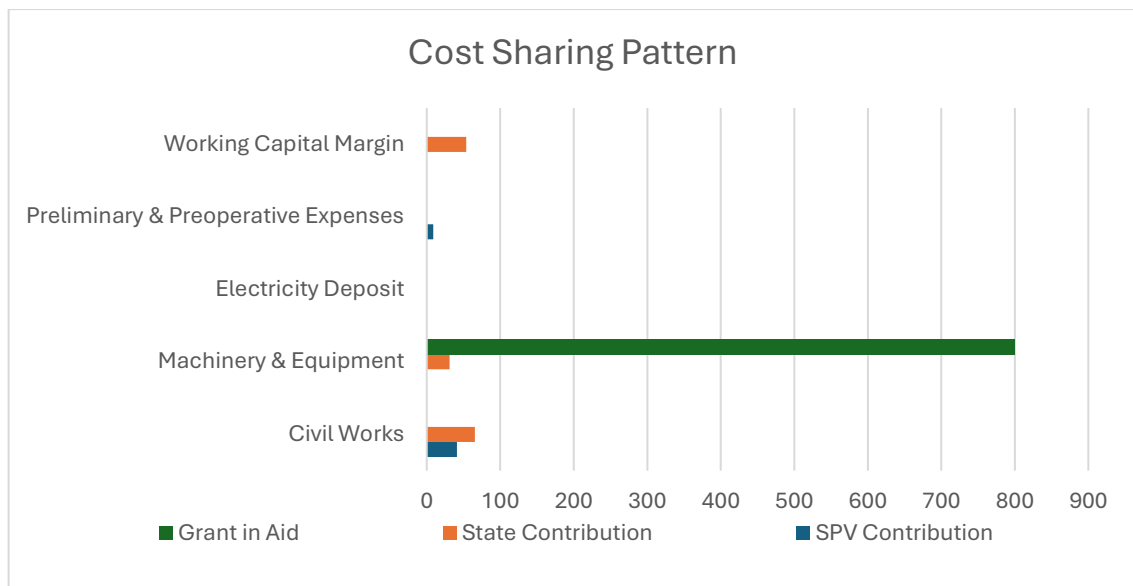
MEANS OF FINANCE		
Sl.	Particulars	₹. In Lacs
1	Promoters Contribution 5.00%	49.97
2	AP State Government's Contribution 15.00%	149.90
3	Grant from Gol under MSE-CDP Scheme 80.00%	799.49
TOTAL MEANS OF FINANCE		999.36



19.3 COST SHARING PATTERN

Cost of various components of the project are met out of SPV's Contribution, AP State Government's Contribution and Grant in Aid from the Government of India as per the details given below.

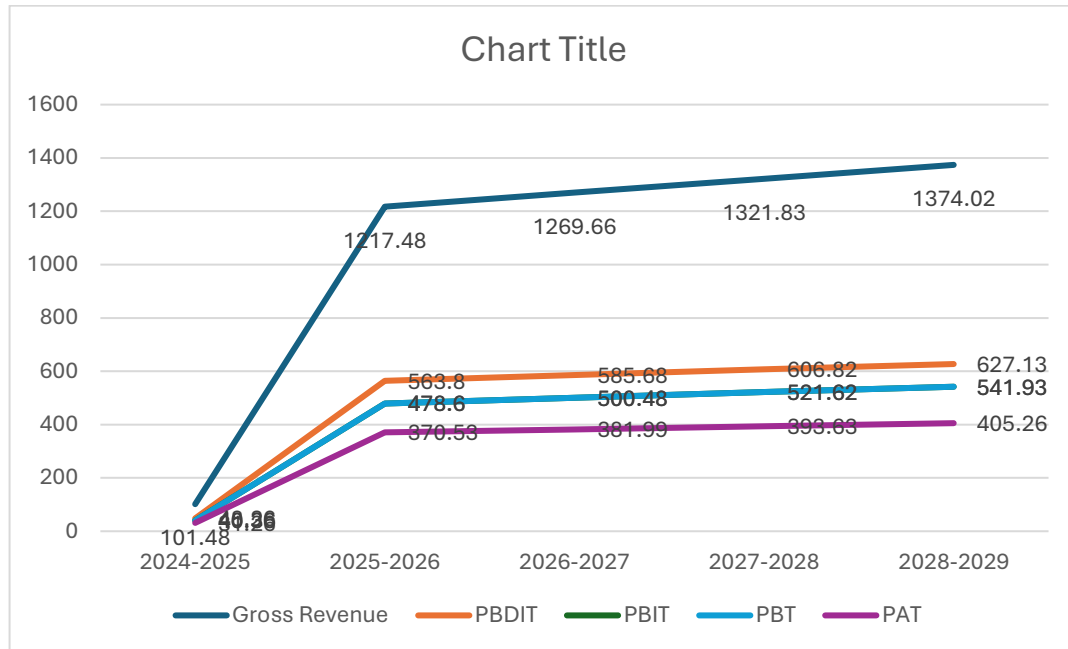
Sl	Description	Total Cost (₹ Lacs)	SPV Contribution (₹ Lacs)	State Contribution (₹ Lacs)	Grant in Aid (₹ Lacs)
1	Civil & Interior Works to the Leased Building	106.61	41.27	65.34	-
2	Machinery & Equipment	830.32	-	30.83	799.49
3	Electricity Deposit	-	-	-	-
4	Preliminary & Preoperative Expenses	8.70	8.70	-	-
5	Working Capital Margin	53.73	-	53.73	-
	Total Project Cost	999.36	49.97	149.90	799.49



19.4 PROFITABILITY

The commercial operations of the Cluster are scheduled to commence from March 2025 and the project makes profit in the very first year. Net Profit After Tax for the month of March 2025 is estimated to be ₹31.26 Lacs from the Gross Revenue of ₹ 101.48 Lacs. For the financial year 2025-26 the net profit

after tax is estimated to be ₹370.53 Lacs from gross revenue of ₹1217.48 Lacs. Revenues and profits estimated to grow consistently by virtue of increased capacity utilisation. The profitability for the first 5 years is as given below and detailed calculations are given in **Annexure – 4**



19.5 BALANCE SHEET AND FUND FLOW

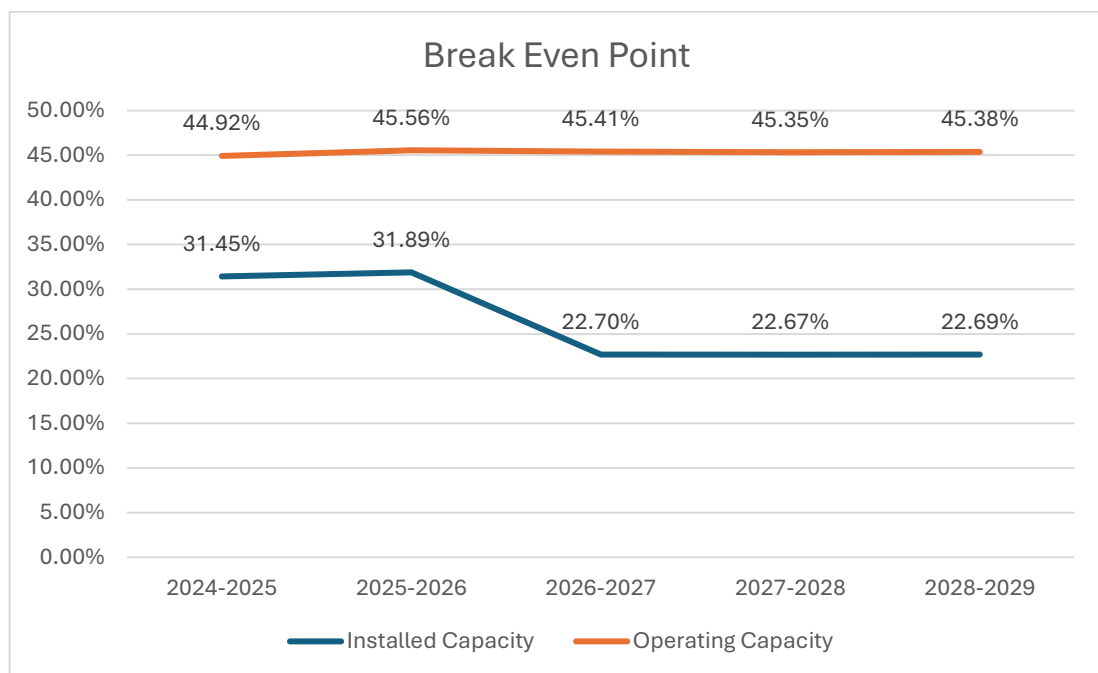
Increasing total assets (Fixed & Current assets) in balance sheet shows the strength of the project. The closing balance during the first year of operation is ₹69.18 Lakh and increases to ₹4571.95 Lakh by the end of 10th year. Since the SPV is registered as a Not-for-Profit company the profits will not be shared and hence proposed to be reinvested for the continued growth of the CFC and also will be utilization of development of the artisans in the cluster. The detailed calculations are presented in **Annexure - 3 & Annexure - 7**.

19.6 INTERNAL RATE OF RETURN & RETURN ON CAPITAL EMPLOYED

The project's IRR works out to 48.49% and RoCE is calculated as 56.60% for financial year 2025-26, the first complete year of operation. Average RoCE for the first five years is 59.04% which indicates very comfortable return on investment made in the project particularly with a Common Facility Centre proposed to be set up in a cluster.

19.7 BREAKEVEN POINT

In the first financial the CFC operates for only one month and the breakeven is reached at 44.92% of the operating capacity for the month of March 2025. The breakeven for the first full financial of operation reached at 45.56% of operating capacity improves to 46.65% by the end of 5th year. The average is evaluated as 45.38% over a period of 5 Years. The detailed calculations are presented in **Annexure - 8**.



19.8 SENSITIVITY ANALYSIS

The financial projections presented here have been worked based on practical assumptions. However, it will be very important to assess the economic viability of the project under sensitive conditions. The ability of the project to be economically viable and self-sustainable under three sensitive scenarios has been worked out and the key financial indicators are tabulated below.

Case 1: Normal

Case 2: Decrease in Sales Price by 10%

Case 3: Decrease in Capacity Utilization by 10%

Case 4: Combination of Case 2 & Case 3 (decrease in sales price by 10% coupled with decrease in Capacity Utilization by 10%)

The key financial indicators of base case model and sensitivity models (pertaining to first full year of operations ie.2025-26) are presented in the following table:

Sl	Indicators	Case - 1	Case - 2	Case - 3	Case - 4
1.	Revenue (₹ Lacs)	1217.48	1095.73	1095.73	973.98
2.	PAT (₹ Lacs)	370.53	279.42	304.74	213.63
3.	Breakeven (Operating Capacity)	45.56%	52.88%	50.62%	59.83%
4.	Breakeven (Installed Capacity)	31.89%	37.02%	36.83%	41.88%
5.	IRR	48.49%	37.56%	40.62%	29.42%
6.	RoCE	56.60%	42.20%	46.20%	31.80%

The sensitivity analysis shows the unit can withstand 10% drop in capacity utilization, 10% decrease in prices of user charges and 10% Drop in Capacity coupled with 10% decrease in prices of user charges. However, unit is more sensitive to decrease in prices of user charges than drop capacity utilisation. Please refer **Annexure – 13** for detailed analytics on sensitivity of the CFC to the external economic environment and the impact on various financial parameters.

19.9 ASSUMPTIONS

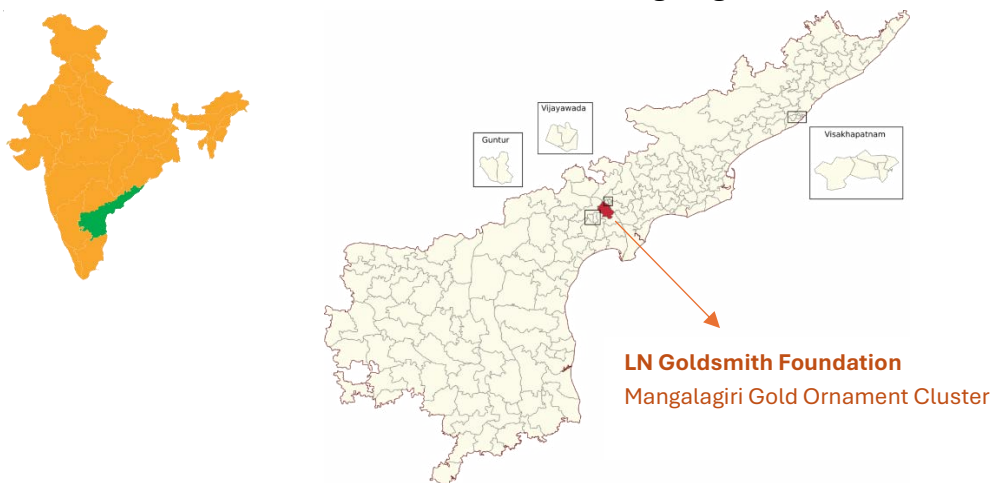
The installed annual capacity and relevant pricing of various services offered at the CFC are estimated as given below. Installed capacity is estimated basing on the average capacity of various machines considering the practicalities of usage of machines for one shift of operation for 300 days in a year. Jewellery making involves wide range of processes and varied options and hence user charges are estimated basing on average of various options. Usual practice in gold ornament making industry is to charge user charges as a percentage of Quantity Processed. The user charges vary with gold price and hence the user charges for various processes are given as a % wherever applicable in the above table. Whereas for few services like Designing and Hallmarking it is charged on fixed monetary value.

Sl	Services	Annual Installed Capacity	User Charges	
			Cluster Members	Non-Members
1	Casting Services (%)	300 kg	2%	4%
2	Chain Making Services	600 kg	1.5%	3%
3	Ball Making Services	750 kg	1%	2%
4	Finishing Services	300 kg	0.6%	0.8%
5	Miscellaneous Processes (Average)	300 kg	0.5%	0.5%
6	Designing Services (per design)	1500 designs	₹ 1500	₹ 2000
7	Assaying And Hallmarking	60000 pieces	₹ 45	₹ 45

Chapter 20 : Cluster Profile

20.1 NAME AND LOCATION OF THE CLUSTER

In addition to Sri Panakala Lakshmi Narasimha Swamy Temple and hand loom fabrics, Mangalagiri is well known for bulk supply of few kinds of small gold ornaments which include earrings, nose pins chains etc. Mangalagiri is part of Mangalagiri Tadepalli Municipal Corporation and also the mandal headquarters of Mangalagiri Mandal. Mangalagiri is in the midst of 3 cities of Vijayawada, Guntur and Tenali. Vijayawada is in the distance of about 10km, Guntur in 22 km and Tenali in 25km from Mangalagiri.



The Foundation has leased a building, consisting of a total area of approximately 7,000 square feet, for the establishment of the Common Facility Centre. This facility is prominently located in the heart of Mangalagiri on Gautama Buddha Road. The Foundation's address is Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503. Being in a prime location, the CFC is easily accessible to Mangalagiri artisans

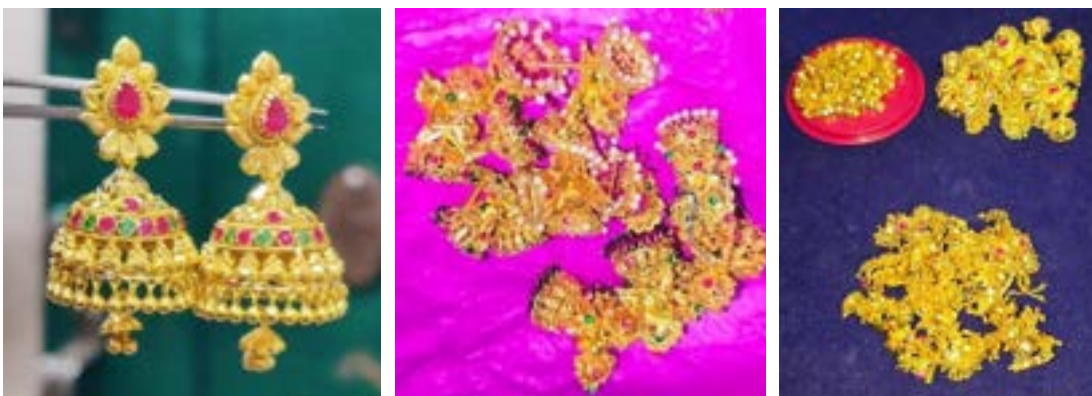


LN Goldsmith Foundation, a section 8 Company is incorporated as the Special Purpose Vehicle for the establishment of the Mangalagiri Gold Ornament Cluster.

Registered Office	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Address for Communication	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503
Location of the CFC	Door No. 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District, Andhra Pradesh, PIN-522503

20.2 Nature of activity and products; number and size (also in terms of installed capacity) of units and number of units

- a) Nature of Activity : Manufacturing
- b) Products : Artisans of Mangalagiri manufacture all kinds of gold jewellery which include earrings, necklaces, chines, haarams, rings, bangles, black bead chains, nose pin, studs, lockets, pendants and many more. However, small ornaments like earrings especially buttas and nose pins are manufactured bulk and sold to various jewellery showrooms. About 45 jewellery showrooms are engaged in retailing gold jewellery and there are about 500 jewellery showrooms within the radius of 25 km from Mangalagiri covering Vijayawada, Guntur, Tenali and few other small towns and villages. In addition to supply gold ornaments to these showrooms, artisans of Mangalagiri supply gold ornaments to various jewellery showrooms spread across the states of Adhra Pradesh, Telangana, Orissa, and Karnataka.



- c) No. of Units and size: About 2000 gold manufacturing units are engaged in manufacture of gold ornaments employing about 12000 goldsmiths. All these units are within the radius of 3km. out of these about 200 are registered as micro units under Udyam whereas others are in unorganised sector.

Out of the artisans registered under Udyam 77 artisans are considered to be core part of the LN Goldsmith Foundation. A list of all the member artisans of the Cluster is given in **Appendix-IX**.

- d) Installed Capacity: The installed capacity of 77 Cluster units aggregates to 1500 kg of gold every year.



20.3 SCALE OF INVESTMENT

Approximately 80% of the cluster artisans have investments below ₹25 lakhs, around 10% have investments ranging from ₹25 to ₹50 lakhs, and the remaining 10% have invested over ₹50 lakhs. Some artisans receive direct

orders from jewellery showrooms, invest in gold, produce ornaments, and then sell to these showrooms, while others focus solely on job work.

The following outlines the investment levels and employment potential of the cluster organizations.

Sl	Type of Enterprise	No. of Artisans in the Cluster	Average Investment Range	Employment	
				Direct	Indirect
1	MICRO	44	Up to ₹25 lakhs	248	120
2		21	₹25 to ₹50 lakhs	241	140
3		12	₹50 to 100 lakhs	222	160
	Total	77		711	420

20.4 INFORMATION ON VALUE OF OUTPUT IN THE LAST 3 YEARS (DIFFERENT ENTERPRISE SEGMENT - WISE), INCLUDING EXPORT OUTPUT

The total estimated value of output was ₹ 34.02 crores in the year 2021-22, ₹35.89 Crores in the year 2022-23, ₹37.72 Crores in the year 2023-24 and expected to reach a turnover of ₹40.17 Crores by the year 2024-25. Thus, the annual growth is increasing at the rate of 5.69% which is primarily due to inflation. . Turnover mentioned hereunder includes sales revenue in the case of manufacturers and job work charges in the case of goldsmiths. For few units turnover includes sales revenue as well as job work charges. The production figures for the goldsmith’s category are calculated on job work basis. The following table substantiates the variations.

Sl.	Particulars	Type of Enterprise	2021-22	2022-23	2023-24	2024-25
1	Turnover (₹ Cr.)	MICRO	34.02	35.89	37.72	40.17
2	Production (kg)		303	322	343	367

20.5 PROPOSED INTERVENTION

The primary intervention involves establishing a Common Facility Centre equipped with a range of facilities to offer the following services to Cluster Artisans as well as other artisans in the region.

- 1 Casting Services**
- 2 Chain Making Services**
- 3 Ball Making Services**
- 4 Finishing Services**
- 5 Miscellaneous Processes**
- 6 Designing Services**
- 7 Assaying And Hallmarking**
- 8 Training & Skill Development**

Please Refer Chapter 3 for complete details of each of the facility and relevant cost and estimated revenue therefrom

Cost of the primary intervention is as given below

Sl	Particulars	₹ Lacs
1	Civil Works, Interiors, Furniture & Fixtures for leased Building (Please Refer <i>Annexure-16</i> & <i>Appendix - IV</i>)	106.61
2	Machinery & Equipment (Please Refer <i>Annexure-17</i> & <i>Appendix - V</i>)	830.32
3	Electricity Deposit	-
4	Preliminary Expenses (Please refer <i>Annexure - 15</i>)	8.70
5	Margin for Working Capital (Please refer <i>Annexure - 14</i>)	53.73
	Total	999.36

Sources of Funds for the primary intervention is as given below

Sl	Particulars		₹ Lacs
1	Promoters Contribution	5%	49.97
2	AP State Government's Contribution	15%	149.90
3	Grant from Gol under MSE-CDP Scheme	80%	799.49
	Total		999.36

Chapter 21 : Diagnostic Study

Findings

21.1 GAP ASSESSMENT AND RATIONALE FOR SETTING UP OF COMMON FACILITY CENTRE AT MANGALAGIRI

All the artisans engaged in manufacture of Gold Ornaments are micro enterprises. Though there is a huge market for gold ornaments in India which is growing year after year in terms of volume and value, artisans of Mangalagiri are struggling to even meagre margins. Following are few of the main challenges being faced by the gold ornament manufacturing industry at Mangalagiri

21.1.1 Obsolete Processing Methods

Conversion of pure gold bars into gold ornaments involves so many processes like melting, refining, wire drawing, sheet making, manufacture of various components like chains, balls etc., assembling, stone studding, polishing etc., to mention few. Goldsmiths of Mangalagiri are using the traditional methods of processing. Due to this factor build quality and finish of the products do not meet the market demands and the cost of production is higher than that of the industry standard. Artisans shall essentially adopt advanced technology in their processes and upgrade themselves to reduce costs, increase volumes and enhance profitability.

21.1.2 Lack of Proper Infrastructure

Sophisticated high-tech manufacturing and finishing facilities like Cast Moulding, high finish polishing machines, moulds of contemporary designs for wire drawing, sheet making, refinery etc., are required to meet prevalent market demands. But such advanced facilities are not available in Mangalagiri. Quite a few artisans are depending on such facilities available at Vijayawada, Chennai, Coimbatore or Mumbai, which is not at all cost effective and time consuming but also needs to face the high risk of transportation. It is inevitable to make available manufacturing, processing and other infrastructural facilities embedded with advanced technology, so that

artisans of Mangalagiri will be able to use them for their business activities.

21.1.3 Competition from Large-Scale Manufacturing Units

The shift of retail customers priorities has a significant impact on the business volumes and profitability of small artisans of Mangalagiri. The artisans of Mangalagiri have traditionally catered to small jewellery showrooms in towns and villages. However, with retail customers now favouring mega showrooms and large shopping malls, the business of these smaller showrooms has declined sharply in recent years. This shift has led to a noticeable drop in both the business volume and profitability for the artisans of Mangalagiri. Additionally, the limited variety, design, and finish of their ornaments no longer meet the expectations of these larger retail outlets. Mega showrooms and malls now source their gold ornaments from large manufacturing units based in cities like Chennai, Coimbatore, Mumbai, and Kolkata. Due to the lack of modern facilities and technology, the artisans of Mangalagiri find themselves unable to compete with these bigger players. Therefore, upgrading the artisans with advanced technology and modern design skills has become essential to help them meet the demands of larger retailers and regain their market position.

21.1.4 Outdated Designs

Mangalagiri lacks professional design facilities equipped with CAD technology. As a result, the artisans have been producing gold ornaments based on traditional designs with only minor modifications. These designs are widely available in the market, forcing the artisans to sell at minimal profit margins and offer extended credit periods. Establishing a design centre with advanced CAD software and skilled professional designers can transform this situation. It would empower Mangalagiri artisans to create modern, trendsetting designs, enabling them to compete with larger manufacturers, increase production volumes, and significantly improve profitability.

21.1.5 Limited Skills Sets and Lack of Training Facilities

None of the goldsmiths in Mangalagiri have received formal professional training in their craft. They have acquired their skills through informal learning from senior goldsmiths, resulting in limited proficiency. The techniques they use are outdated, leading to higher

production costs and lower quality and finish in their work. To enhance their capabilities, local goldsmiths need professional training to help them adopt modern technologies and improve their craftsmanship.

21.1.6 Inability to afford technological upgrades

The artisans of Mangalagiri, primarily engaged in the manufacture of gold ornaments, operate as micro-enterprises with limited capital resources. As a result, they face significant challenges in investing in advanced machinery and equipment, leaving them unable to meet the evolving demands of the market. Establishing a common facility centre equipped with modern, state-of-the-art technology can revolutionize the manufacturing landscape of Mangalagiri. This initiative has the potential to drive substantial economic growth, benefiting both the artisans and the goldsmiths employed in the region.

21.1.7 Limited facilities available at existing CFC

The Dhanalakshmi Society Mangalagiri Goldsmith Cluster SPV's Common Facility Centre (CFC) at Mangalagiri, though functional, currently offers limited resources for goldsmiths and artisans of Mangalagiri. Established in the year 2018, this CFC has been supporting hallmarking, die moulding, casting, and component manufacturing services. However, professional designing facility is not available in this CFC. The processing methods and skill levels at the CFC are not fully aligned with the evolving demands of the market. Many facilities using advanced technology and sophisticated machinery like, ball making machine, coin making machine, engraving machine etc., are not available at the said CFC. Few of the machines available at the said CFC are not compatible with advanced software products available now like jet brush, which are essential to produce market-aligned products. Additionally, there is no provision for advanced training, leaving our artisans without the necessary support to stay competitive. The machinery installed, while functional, does not reflect the sophistication and modernity needed to meet contemporary standards. As a result, the quality of production does not fully satisfy current market expectations. A large number of artisans are working in Mangalagiri, but the facilities and production capacities available at this CFC fall short of fully meeting their needs. Despite its best efforts, the CFC is only able to serve a limited number of artisans, exposing a significant gap between the available support and the resources required to truly uplift the goldsmiths of Mangalagiri.

In view of the above challenges being faced by artisans of Mangalagiri, a Common Facility Centre is proposed with the facilities mentioned in para 1.7 above, for overall benefit of the cluster. All the cluster firms may utilize the machinery for which they will be charged on job work basis ensuring economic viability of the CFC.

21.1.8 Following diagram illustrates the need for a CFC in Mangalagiri



21.2 VALUE CHAIN ANALYSYS & IMPACT OF CFC ON THE CLUSTER

The cluster comprises 77 member units, each with access to a range of facilities offered at the CFC based on their individual needs. Currently, these units rely on external service providers; however, with the establishment of the CFC, they will benefit from a variety of services at economical rates. The introduction of advanced technology, which is previously unavailable in the local area, will enable significant improvements in product quality, helping cluster units to remain competitive in demanding urban markets. The anticipated impact of the CFC on the revenue and profitability of the cluster units can be estimated as follows.

A value chain analysis of making and selling 100 grams of gold earrings is as given below

Sl	Process	Current Value Chain		Post CFC Value Chain		Remarks
		Discription	Value ₹	Discription	Value ₹	
1	Purchase of Pure Gold	102 gm.s of gold @ 7500 per gm	7,65,000.00	101 gm.s of gold @ 7500 per gm	7,57,500.00	By virtue of usage of advanced technology in every stage process wastage is reduced form 2% to 1%
2	Designing Charges	@ ₹ 2000 per design	1,000.00	@ ₹ 1000 per design	500.00	CFC offers 50% reduction in charges to members
3	Resin / Wax Prototyping Charges	@ ₹ 2500 for batch	2,500.00	@ ₹ 1000 for batch	1,000.00	CFC offers 60% reduction in charges to members
4	Melting & Alloy Mixing	400 mg wastage	3,000.00	200 mg wastage	1,500.00	CFC offers 50% reduction in charges to members
5	Wire Drawing & Sheet Making	Job Work Charges ₹ 500	500.00	Job Work Charges ₹ 300	300.00	CFC offers 40% reduction in charges to members
6	Die Moulding of Components	Job Work Charges ₹ 400	400.00	Job Work Charges ₹ 400	400.00	CFC do not offer die cutting service
7	Chain Making	Wastage charged @ 2% on 30 gms (600 mg @ 7500)	4,500.00	Wastage charged @ 1% on 30 gms (300 mg @ 7500)	2,250.00	CFC offers 50% reduction in charges to members
8	Ball Making	Wastage charged @ 2% on 40 gms (800 mg @ 7500)	6,000.00	Wastage charged @ 1% on 40 gms (400 mg @ 7500)	3,000.00	CFC offers 50% reduction in charges to members

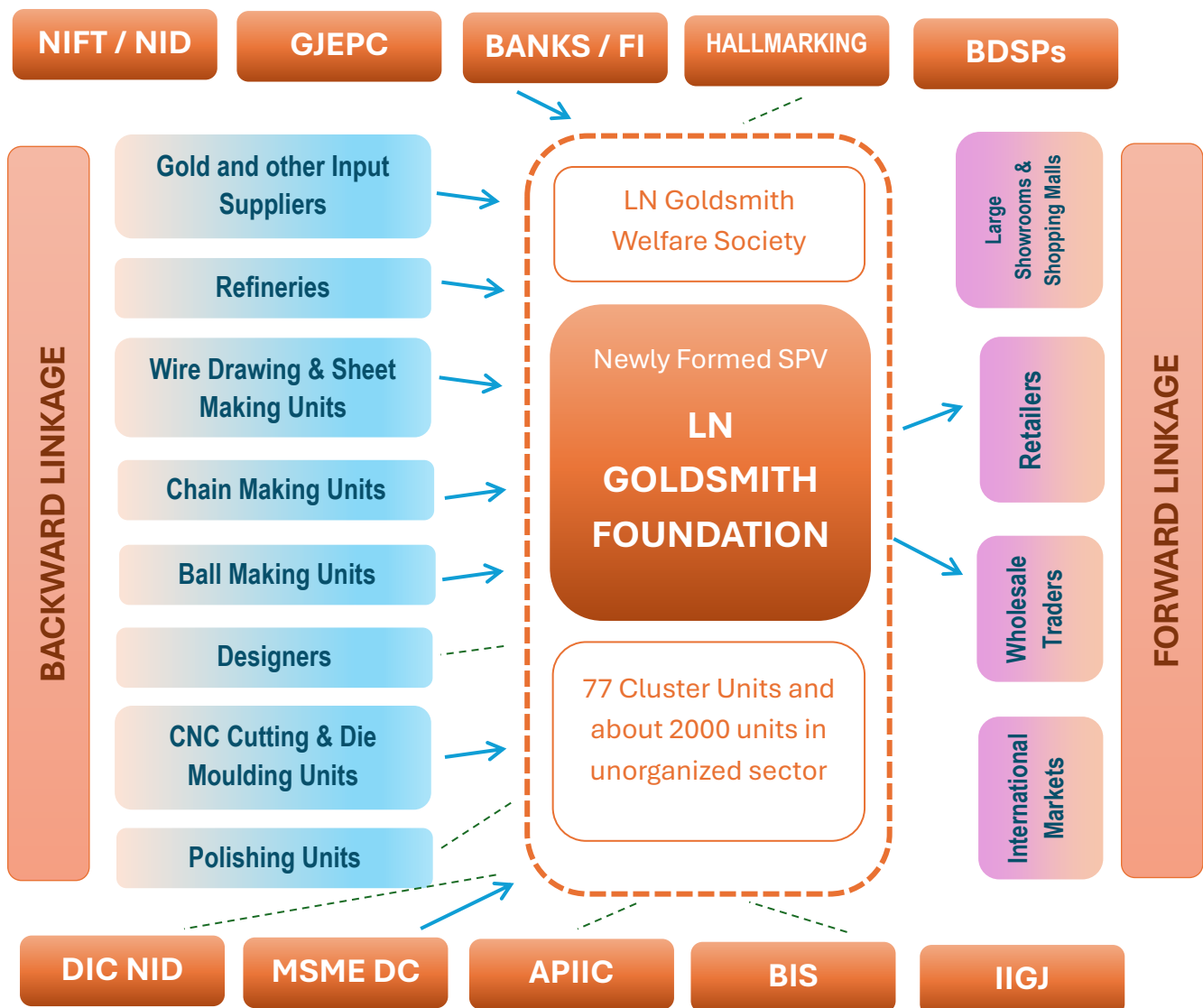
9	Finishing	Wastage charged 600 mg	4,500.00	Wastage charged 400 mg	3,000.00	CFC offers 33% reduction in charges but significant improvement in quality
10	Hallmarking	charges @ 45 per article on 20 articles	900.00	charges @ 45 per article on 20 articles	900.00	No change being prices regulated by BIS
	Total Processing Cost	(Excluding Gold)	23,300.00	(Excluding Gold)	12,750.00	45% reduction in processing cost and significant improvement in build quality, finish and design
11	Total Cost	(Including Gold procured by the artisan)	7,87,400.00	(Including Gold procured by the artisan)	7,69,350.00	2.29% reduction in total cost including cost of gold purchased by the artisan
12	Sales Value	10% Value Addition	8,25,000.00	12% Value Addition	8,40,000.00	In view of the market aligned design, good build quality and high finish of the product artisans can demand at least 2% higher price than earlier
13	Sales Expenses	2.00%	16,500.00	NIL	NIL	CFC supports sales thereby artisans can reduce selling cost by 100%
14	Net Sale Revenue		8,08,500.00		8,35,800.00	2.86% increase in net sales revenue is anticipated post intervention
14	Net Margin		21,100.00		66,450.00	3 fold increase in net margin is estimated post intervention
15	Net Profit Ratio		2.61%		7.95%	5.34% increase in net profit ratio is anticipated

The cluster comprises 77 member units with a combined annual turnover estimated at approximately ₹52 crores. As indicated in the table above, the net profit ratio is projected to increase by 5.34%, resulting in an estimated annual net benefit of ₹2.77 crores for cluster artisans. This impact assessment focuses solely on the organized cluster units; however, numerous unorganized sector units are also expected to utilize CFC services at economical rates, further amplifying the benefits across the local artisan community.

21.3 CLUSTER MAP

The cluster comprises 77 organized micro-enterprises and about 2,000 unorganized units. Despite strong backward linkages for raw materials and machinery, it faces challenges in modernizing production, improving quality, and aligning products with market trends. Most units produce small, traditionally designed ornaments using conventional methods. While the cluster has weak internal linkages and a strong presence in semi-urban and rural markets, it has yet to tap into urban and international markets. With institutional support and MSE-CDP assistance, the cluster can adopt advanced technology and modern designs, enabling the production of high-quality ornaments and expanding its reach to broader domestic and global markets.

21.3.1 PRESENT CLUSTER MAP



1. Arrows with dotted line show the weaker linkage
2. Arrows with continuous line show the stronger linkage
3. The dotted square around the core cluster firms indicates weak linkage among them
4. Absence of any line indicates no linkage

21.3.2 Backward Linkage

21.3.2.1 Gold & Other Input Suppliers

There are 4 small bullion suppliers in Mangalagiri and other metals like zinc, copper and other chemicals are available locally from traders. The linkage of these support firms with composite manufacturing firms is strong while with micro manufacturing firms and support firms is medium.

21.3.2.2 Gold Refineries

There are 5 conventional gold refineries in Mangalagiri using age old traditional methods. Sophisticated and advanced refineries which can purify gold to 99.99% standards are not available in Mangalagiri. Cluster units are depending on conventional refineries in Mangalagiri, and few are depending on advanced refineries in cities like Vijayawada & Mumbai. The linkage of these local refineries is strong with cluster units whereas the linkage with sophisticated units is weak. CFC is proposed to consist of Sophisticated and advanced refineries which can purify gold to 99.99% standards, which can strengthen the linkage with all the cluster units as well as units in the unorganised sector.

21.3.2.3 Wire Drawing & Sheet Making Units

There are about 10 units engaged in wire drawing and sheet making units the linkage of these firms with cluster units is strong. However, these units are using traditional methods and obsolete technology for these processes. CFC will be equipped with advanced machinery for providing wire drawing and sheet making services and a better linkage is anticipated with all the cluster units as well as small artisans in unorganised sector.

21.3.2.4 Chain & Ball Making Units

There are 2 chain making units in Mangalagiri who are engaged in making box chains and few kinds of hollow balls. The linkage of these firms with cluster units is strong. CFC will be equipped with advanced machinery for making various kinds of hollow balls and chains including Rope Chains, Malabar Chains, DD Ball Chains and many

more. A better linkage is anticipated with all the cluster units as well as small artisans in unorganised sector.

21.3.2.5 CNC Cutting & Die Moulding Units

Only one unit is there in Mangalagiri engaged in CNC Cutting and there or more than 7 units engaged in Die Moulding. The linkage of these units with cluster units is strong.

21.3.2.6 Polishing Units

There are about 10 Polishing Units in Mangalagiri but all of them are using conventional methods for polishing. The linkage of these units with cluster units is strong. Only very few cluster units are able to access machine polishing services available in Vijayawada, Mumbai and Chennai and the linkage of these units with cluster units is weak. Proposed CFC will be equipped with advanced machinery to provide machine polishing services which can give mirror finish for the gold ornaments. Cluster units will be able to produce market aligned gold ornaments using this facility in the CFC.

21.3.2.7 Designers

There are no professional designers available at Mangalagiri. Only very few cluster units are able to access professional designing services available in Vijayawada, Mumbai and Chennai and the linkage of these units with cluster units is weak. Cluster units can access Professional Designing Services from the proposed CFC wherein Professional and Experienced Designers will provide Contemporary Designs and Prototypes for making market aligned gold ornaments.

21.3.2.8 Testing & Hallmarking

There are 3 authorised hallmarking centres at Mangalagiri. Linkage of cluster units with hallmarking units is strong.

21.3.3 Forward Linkage

21.3.3.1 Retailers

There are more than 60 retail jewellery outlets in the town as well as about 300 in the neighbouring cities of Vijayawada, Guntur and Tenali. In addition to these artisans of Mangalagiri supply gold ornaments to thousands of small retail outlets in small towns and villages across the

states of Andhra Pradesh, Telangana, Odisha & Karnataka. The linkage of these artisans with all these small retail outlets is strong.

21.3.3.2 Traders

There are about 200 traders who buy gold ornaments from cluster artisans and sell them to small retail outlets in small towns and villages across the states of Andhra Pradesh, Telangana, Odisha & Karnataka. The linkage of artisans with traders is strong.

21.3.3.3 Large Jewellery Showrooms & Shopping Malls

Though there are no Large Jewellery Showrooms & Shopping Malls in the town there are about 60 such Showrooms in neighbouring cities of Vijayawada, Guntur and Tenali. There are thousands of such Showrooms across the country. Cluster units of Mangalagiri are not having linkage with such showrooms as the product quality and that cluster units used to manufacture does not meet the requirements of such large showrooms. However, with the advanced facilities at the CFC, artisans will be able to produce high-quality products that align with the criteria of large jewellery showrooms. Additionally, by leveraging the CFC's market support services, cluster units can establish and strengthen their connections with prominent jewellery showrooms and shopping malls nationwide, significantly expanding their market reach.

21.3.3.4 International Markets

Currently, cluster units neither directly export their products to international buyers nor supply to exporters, resulting in an absence of linkage with the global market. However, with the advanced facilities at the CFC, enabling the production of high-quality products that meet export standards, and through the market support services offered by the CFC, cluster units can establish and strengthen their connections with offshore buyers and exporters, unlocking significant opportunities in international markets.

21.3.4 Service Providers & Support Organisations

21.3.4.1 The Association

In 2019, the LN Goldsmith Welfare Society was established to support the goldsmith community in Mangalagiri. The society has taken significant steps to provide group insurance to secure the families of

goldsmiths and has facilitated the donation of tools and equipment through generous philanthropists.

21.3.4.2 The SPV

members of the LN Goldsmith Welfare Society, along with other artisans in the area, came together to form a Special Purpose Vehicle (SPV) to establish a Common Facility Centre. This initiative led to the creation of the LN Goldsmiths Foundation, registered as a Section 8 company under the Companies Act, 2013, on 05 November, 2024. The company's CIN is U88900AP2024NPL116554. The main objective of the SPV is to establish a Common Facilities Centre and to enable cluster units and also other non-member units in and around Mangalagiri to produce high quality market aligned gold ornaments at economical cost, widen their marketability and increase their profitability. The CFC will run on commercial lines with user charge basis by the SPV.

21.3.4.3 MSME DC

Micro, Small and Medium Enterprises Development Corporation, Vijayawada, AP, is the Implementing Agency of the proposed CFC. The linkage of cluster firms with MSME DC appears to be strong.

21.3.4.4 Banks & Financial Institutions

There are about 23 Bank Branches in Mangalagiri Town and the linkage of cluster units with the banks is moderate. Few of the cluster units are enjoying financial assistance and many cluster units are not having any linkage with banks. Training programmes organised by the CFC will enlighten cluster units about leveraging business opportunities by infusing bank finance.

21.3.4.5 Support Organisations

Currently, there is no established linkage between cluster units and support organizations such as GJEPC, IIGJ, NID, and NIFT. The CFC aims to bridge this gap by fostering strong connections between cluster units and these organizations, enabling artisans to leverage the resources, expertise, and facilities offered by these institutions to drive their growth and development.

21.3.5 IMPACT OF CFC ON BACKWARD AND FORWARD LINKAGE

The establishment of the CFC will bridge the gaps in both backward and forward linkages, creating a seamless ecosystem that benefits artisans as given below.

Advanced Technology: Providing shared access to state-of-the-art machinery and tools that individual artisans cannot afford, such as 3D printing for casting, Machine Polishing, automated Chain making, ball-making etc.

Reducing Costs: Streamlined access to various processes for making gold ornaments under one roof and also at economical prices improves operational efficiency and reduces costs.

Expanding Market Access: Facilitating tie-ups with large jewellery showrooms, shopping malls, and export markets, enabling artisans to reach a wider customer base.

Improving Product Quality: In-house hallmarking and advanced finishing facilities will ensure ornaments meet stringent quality standards, boosting credibility and demand.

Enhancing Design Capabilities: Professional design support and access to contemporary software will enable artisans to create trendy, market-aligned products.

Providing Marketing Support: A dedicated marketing team will promote cluster products, establish a strong brand presence, and organize participation in trade fairs and exhibitions.

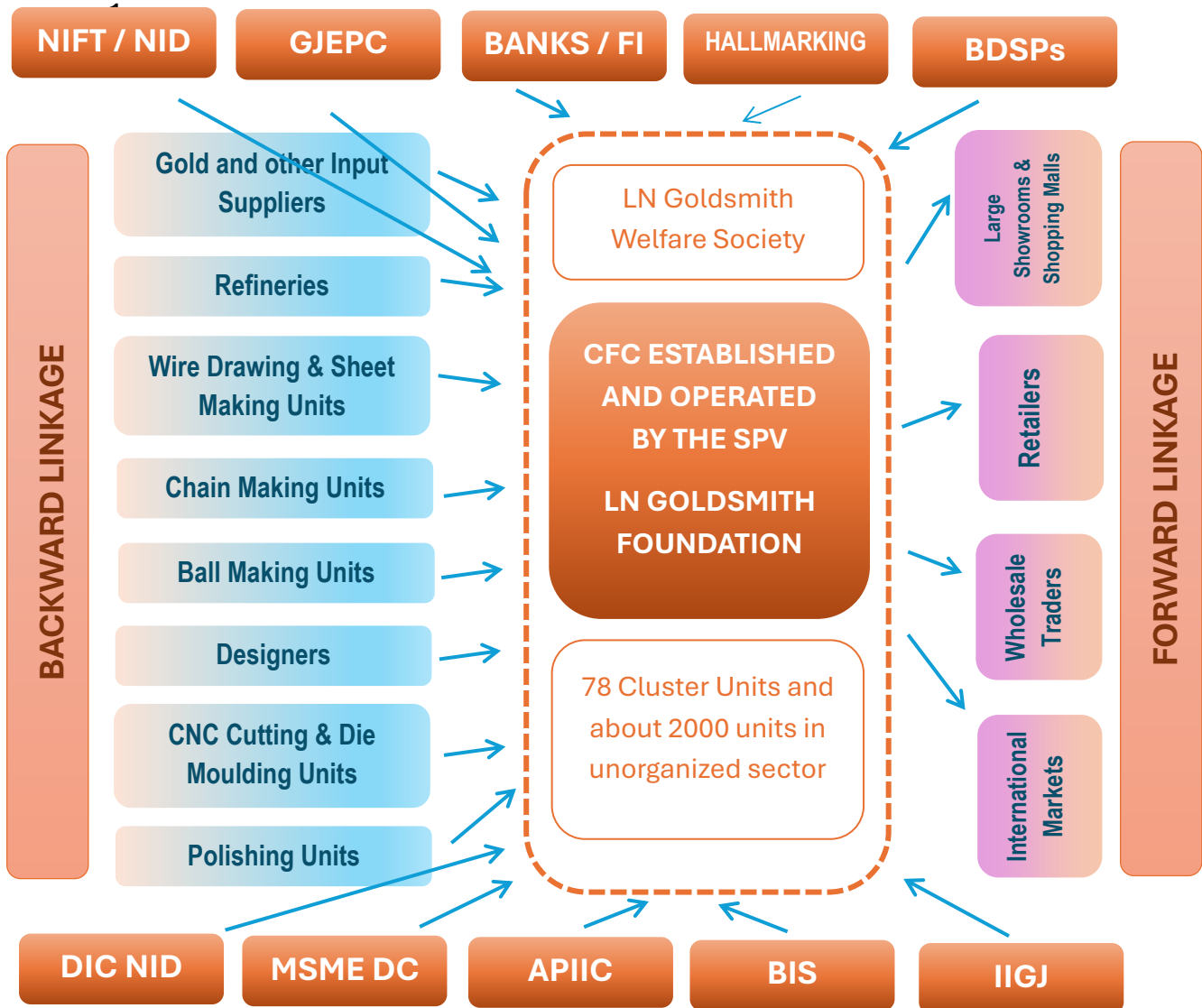
Increase Productivity: By adopting advanced technology and reducing dependence on outdated methods.

Enhance Profitability: Through reduced production costs, improved quality, and access to higher-paying markets.

Expand Employment Opportunities: Increased production capacity and market demand will generate direct and indirect employment within the cluster.

Foster Economic Growth: By enabling Mangalagiri artisans to compete in premium markets, the CFC will elevate the region's standing as a hub for high-quality gold ornaments.

21.3.6 POST CFC CLUSTER MAP



The diagnostic study highlights significant challenges faced by the Mangalagiri gold ornament cluster, including outdated processing methods, lack of advanced infrastructure, limited access to modern designs, and weak linkages with urban and international markets. Despite these obstacles, the cluster exhibits strong potential for growth, given its established presence in semi-urban and rural markets, robust backward linkages for raw materials, and supportive institutional frameworks.

The proposed Common Facility Centre (CFC) is envisioned as a transformative solution to address these gaps. By introducing advanced technology, state-of-the-art machinery, professional design support, and marketing assistance, the CFC aims to empower cluster units to enhance product quality, align with market trends, and expand their reach into larger domestic and global markets. Additionally, the CFC's focus on training and skill development will enable artisans to adopt contemporary practices, significantly improving productivity and profitability.

With its ability to strengthen both backward and forward linkages, the CFC will serve as a catalyst for revitalizing the cluster. By reducing production costs, improving design innovation, and fostering strong connections with high-value markets, the initiative will not only ensure the economic sustainability of Mangalagiri's artisans but also position the cluster as a competitive hub in the gold ornament industry. The anticipated outcomes include higher profit margins, enhanced employment opportunities, and sustained economic growth for the region, making the CFC a cornerstone for the cluster's development.

Conclusion

The Diagnostic Study Report and Detailed Project Report (DPR) for establishing the Common Facility Centre (CFC) in Mangalagiri Gold Ornament Cluster comprehensively highlight the challenges, opportunities, and strategic interventions required to transform the cluster. The proposed CFC aims to modernize the traditional methods of gold ornament manufacturing by introducing advanced technology, state-of-the-art facilities, and professional marketing support.

The CFC is envisioned as a hub for the goldsmith community, empowering them to produce high-quality ornaments that align with contemporary market demands. By providing a centralized platform for services such as designing, prototyping, advanced finishing, hallmarking, and marketing, the CFC addresses critical gaps in the production and supply chain. It not only reduces the artisans' dependency on external service providers but also equips them to compete effectively in both domestic and international markets.

This initiative is expected to generate significant benefits for the cluster, including improved profitability, expanded employment opportunities, and a stronger foothold in high-value markets. The cluster's backward and forward linkages will be fortified through better access to raw materials, machinery, and new market channels, thereby creating a sustainable ecosystem for growth.

The LN Goldsmiths Foundation, as the Special Purpose Vehicle (SPV), seeks financial assistance from the Ministry of Micro, Small, and Medium Enterprises (MSME) under the MSE-CDP Scheme to realize this transformative project. The SPV is committed to maintaining the CFC as a non-profit entity, reinvesting any surplus for further development and enhancement of facilities. We request the Government of India to approve the proposed grant-in-aid, enabling us to implement this project and contribute to the socio-economic upliftment of the Mangalagiri gold ornament cluster.

Annexures

1 to 17

Financial Information,
Estimations, Assumptions
& Analysis

COST OF THE PROJECT & MEANS OF FINANCE

COST OF THE PROJECT		
Sl.	Particulars	₹. In Lacs
1	Land & Buildings - Civil & Interiors Works, Furniture, Fixtures and other additions to Leased Building (Please refer Annexure - 16, Please refer Appendix - IV & Appendix - V)	10.67% 106.61
2	Machinery & Equipment (Please refer Annexure - 17 & Appendix - VI)	83.09% 830.32
3	Electricity Deposit (Leased Building is provided with Dedicated Transformer of 65 KV & Connected Load of 35 KV and no additional cost required be incurred by the SPV)	0.00% -
4	Preliminary & Preoperative Expenses (Please refer Annexure - 15)	0.87% 8.70
5	Working Capital Margin - One Cycle Operating Cost (Please refer Annexure - 14)	5.38% 53.73
TOTAL COST OF THE PROJECT		999.36

MEANS OF FINANCE		
Sl.	Particulars	₹. In Lacs
1	Promoters Contribution	5.00% 49.97
2	AP State Government's Contribution	15.00% 149.90
3	Grant from Gol under MSE-CDP Scheme	80.00% 799.49
4	Grants / Financial Assistance from other organisations / under other schemes	-
5	Term Loans from Banks	-
TOTAL MEANS OF FINANCE		999.36

FUND SHARING PATTERN

₹ In Lacs

Sl.	Particulars of Asset	Total Cost	SPV Contribution		AP State Government Contribution		Grant from GoI under MSE-CDP	
			%	Value	%	Value	%	Value
1	Civil & Interior Works to the Leased Building	106.61	38.71%	41.27	61.29%	65.34	0.00%	-
2	Machinery & Equipment	830.32	0.00%	-	3.71%	30.83	96.29%	799.49
3	Electricity Deposit	-	100.00%	-	0.00%	-	0.00%	-
4	Preliminary & Preoperative Expenses	8.70	100.00%	8.70	0.00%	-	0.00%	-
5	Working Capital Margin	53.73	0.00%	-	100.00%	53.73	0.00%	-
	Total	999.36	5.00%	49.97	15.00%	149.90	80.00%	799.49

BALANCE SHEET

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	CAPITAL & LIABILITIES:										
i)	Capital & Reserves:										
	a) Equity Share Capital	49.97	49.97	49.97	49.97	49.97	49.97	49.97	49.97	49.97	49.97
	b) Reserves & Surplus	31.26	401.79	783.78	1,177.41	1,582.67	1,999.42	2,427.47	2,866.46	3,315.91	3,775.35
	c) Capital Reserve (Govt. Subsidy)	949.39	949.39	949.39	949.39	949.39	949.39	949.39	949.39	949.39	949.39
	d) Total Capital	1,030.62	1,401.15	1,783.14	2,176.77	2,582.03	2,998.78	3,426.83	3,865.82	4,315.27	4,774.71
ii)	Unsecured Loans	-	-	-	-	-	-	-	-	-	-
iii)	Term Loan from Bank	-	-	-	-	-	-	-	-	-	-
iv)	Current Liabilities:										
	a) Working Capital Loan	-	-	-	-	-	-	-	-	-	-
	b) Other Current Liabilities	-	-	-	-	-	-	-	-	-	-
	c) Total Current Liabilities	-	-	-	-	-	-	-	-	-	-
	Total Liabilities	1,030.62	1,401.15	1,783.14	2,176.77	2,582.03	2,998.78	3,426.83	3,865.82	4,315.27	4,774.71
B	ASSETS:										
i)	Fixed Assets:										
	a) Gross Block	936.93	936.93	936.93	936.93	936.93	936.93	936.93	936.93	936.93	936.93
	b) Depreciation	7.03	91.36	175.69	260.02	344.35	428.68	513.01	597.34	681.67	766.00
	c) Net Block	929.90	845.57	761.24	676.91	592.58	508.25	423.92	339.59	255.26	170.93
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Investments / Expansion	-	-	-	-	-	-	-	-	-	-
iv)	Current Assets:										
	a) Inventory:										
	1) Raw Material	-	-	-	-	-	-	-	-	-	-
	2) Work in Process	-	-	-	-	-	-	-	-	-	-
	3) Inventory of Consumables	23.71	23.70	24.72	25.74	26.75	27.77	28.78	29.80	30.82	31.83
	4) Finished Products	-	-	-	-	-	-	-	-	-	-
	5) Total Inventory	23.71	23.70	24.72	25.74	26.75	27.77	28.78	29.80	30.82	31.83
	b) Advances to Raw Material Suppliers	-	-	-	-	-	-	-	-	-	-
	c) Sundry Debtors	-	-	-	-	-	-	-	-	-	-
	d) Cash and Bank Balances	69.18	524.92	991.09	1,468.90	1,958.35	2,459.28	2,971.52	3,494.69	4,028.32	4,571.95
	e) Total Current Assets	92.89	548.62	1,015.81	1,494.64	1,985.10	2,487.05	3,000.30	3,524.49	4,059.14	4,603.78
v)	Preliminary & Preoperative Expenses	7.83	6.96	6.09	5.22	4.35	3.48	2.61	1.74	0.87	(0.00)
	Total Assets	1,030.62	1,401.15	1,783.14	2,176.77	2,582.03	2,998.78	3,426.83	3,865.82	4,315.27	4,774.71

STATEMENT OF PROFITABILITY

₹. In Lacs

Sl. No.	Year → Particular ₹ ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Service Charges Received										
	1 Casting Services	11.03	132.30	137.97	143.64	149.31	154.98	160.65	166.32	171.99	177.66
	2 Chain Making Services	42.66	511.88	533.81	555.75	577.69	599.63	621.56	643.50	665.44	687.38
	3 Ball Making Services	27.56	330.75	344.93	359.10	373.28	387.45	401.63	415.80	429.98	444.15
	4 Finishing Services	10.50	126.00	131.40	136.80	142.20	147.60	153.00	158.40	163.80	169.20
	5 Miscellaneous Processes	7.88	94.50	98.55	102.60	106.65	110.70	114.75	118.80	122.85	126.90
	6 Designing Services & Prototyping	1.32	15.75	16.43	17.10	17.78	18.45	19.13	19.80	20.48	21.15
	7 Assaying And Hallmarking (Revenue)	0.53	6.30	6.57	6.84	7.11	7.38	7.65	7.92	8.19	8.46
ii)	Total Gross Revenue	101.48	1,217.48	1,269.66	1,321.83	1,374.02	1,426.19	1,478.37	1,530.54	1,582.73	1,634.90
iii)	Cost of Consumables										
	a) Opening Stock	-	23.71	284.45	296.64	308.83	321.02	333.21	345.40	357.59	369.78
	b) Purchases	47.42	284.44	36.91	37.93	38.94	39.96	40.97	41.99	43.01	44.02
	c) Closing Stock	23.71	23.70	24.72	25.74	26.75	27.77	28.78	29.80	30.82	31.83
	d) Net Cost of Consumables	23.71	284.45	296.64	308.83	321.02	333.21	345.40	357.59	369.78	381.97
iv)	Power	4.49	53.93	56.24	58.55	60.86	63.17	65.48	67.80	70.11	72.42
v)	Total Variable Cost	28.20	338.38	352.88	367.38	381.88	396.38	410.88	425.39	439.89	454.39

STATEMENT OF PROFITABILITY

Sl. No.	Year →	1	2	3	4	5	6	7	8	9	10
	Particular ₹ ↓	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
vi)	Fixed Over Heads:										
	a) Workmen Salaries	18.71	235.80	247.56	259.92	272.88	286.56	300.84	315.84	331.68	348.24
	b) Administrative Salaries & Managerial	5.81	73.20	76.92	80.76	84.84	89.04	93.48	98.16	103.08	108.24
	c) Other Administrative Expenses	0.50	6.30	6.62	6.95	7.29	7.66	8.04	8.44	8.86	9.31
	d) Rent	1.40	16.80	17.64	17.64	18.52	18.52	18.52	18.52	18.52	18.52
	Total Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
vii)	Total Cost	53.22	653.68	683.98	715.01	746.89	779.64	813.24	847.83	883.51	920.18
viii)	Profit before Depreciation, Interest and Tax (PBDIT)	48.26	563.80	585.68	606.82	627.13	646.55	665.13	682.71	699.22	714.72
ix)	Depreciation & Amortisation										
	a) Depreciation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
	b) Preliminary Expenses Written off	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
	Total Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
x)	Profit Before Interest & Tax (PBIT)	40.36	478.60	500.48	521.62	541.93	561.35	579.93	597.51	614.02	629.52
xi)	Financial Cost:										
	a) Interest on Term Loan	-	-	-	-	-	-	-	-	-	-
	b) Interest on Cash Credit	-	-	-	-	-	-	-	-	-	-
	Total Interest for the year	-	-	-	-	-	-	-	-	-	-
xii)	Profit Before & Tax (PBT)	40.36	478.60	500.48	521.62	541.93	561.35	579.93	597.51	614.02	629.52
xiii)	Provision for Income Tax	9.10	108.07	118.49	127.99	136.67	144.60	151.88	158.52	164.57	170.08
xiv)	NET PROFIT AFTER TAX (PAT)	31.26	370.53	381.99	393.63	405.26	416.75	428.05	438.99	449.45	459.44

OPERATING STATEMENT

Estimated Operating Capacity and Revenue:

		Year →									
		1	2	3	4	5	6	7	8	9	10
Particulars ↓		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
I	CASTING SERVICES										
	i) Installed Capacity (gm.s per day)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
	ii) Operating period (months)	1	12	12	12	12	12	12	12	12	12
	iii) Working Days during the year	25	300	300	300	300	300	300	300	300	300
	iv) Total Installed Capacity for the year (gm.s)	30,000	3,60,000	3,60,000	3,60,000	3,60,000	3,60,000	3,60,000	3,60,000	3,60,000	3,60,000
	v) Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%
	vi) Estimated Operating Capacity (gm.s)	21,000	2,52,000	2,62,800	2,73,600	2,84,400	2,95,200	3,06,000	3,16,800	3,27,600	3,38,400
	vii) User Charges in terms of %	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	viii) Process Loss	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
	ix) Net User Charges in terms of %	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%
	x) User Charges per gm (₹.)	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50
xi) Total User Charges Received - Casting Services (₹.Lacs)	11.03	132.30	137.97	143.64	149.31	154.98	160.65	166.32	171.99	177.66	

II		CHAIN MAKING SERVICES	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Installed Capacity (gm.s per day)		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
ii)	Operating period (months)		1	12	12	12	12	12	12	12	12	12
iii)	Working Days during the year		25	300	300	300	300	300	300	300	300	300
iv)	Total Installed Capacity for the year (gm.s)		62,500	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000	7,50,000
v)	Estimated Capacity Utilization		70%	70%	73%	76%	79%	82%	85%	88%	91%	94%
vi)	Estimated Operating Capacity (gm.s)		43,750	5,25,000	5,47,500	5,70,000	5,92,500	6,15,000	6,37,500	6,60,000	6,82,500	7,05,000
vii)	User Charges in terms of %		1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
viii)	Process Loss		0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%
ix)	Net User Charges in terms of %		1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%	1.30%
x)	User Charges per gm (₹.)		97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50	97.50
xi)	Total User Charges Received - Chain Making Services (₹.Lacs)		42.66	511.88	533.81	555.75	577.69	599.63	621.56	643.50	665.44	687.38

III	BALL MAKING SERVICES		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
	i)	Installed Capacity (gm.s per day)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
ii)	Operating period (months)	1	12	12	12	12	12	12	12	12	12	12
iii)	Working Days during the year	25	300	300	300	300	300	300	300	300	300	300
iv)	Total Installed Capacity for the year (gm.s)	75,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000	9,00,000
v)	Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%	
vi)	Estimated Operating Capacity (gm.s)	52,500	6,30,000	6,57,000	6,84,000	7,11,000	7,38,000	7,65,000	7,92,000	8,19,000	8,46,000	
vii)	User Charges in terms of %	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
viii)	Process Loss	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
ix)	Net User Charges in terms of %	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%
x)	User Charges per gm (₹.)	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50
xi)	Total User Charges Received - Ball Making Services (₹.Lacs)	27.56	330.75	344.93	359.10	373.28	387.45	401.63	415.80	429.98	444.15	

IV	FINISHING SERVICES		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
	i)	Installed Capacity (gm.s per day)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
ii)	Operating period (months)	1	12	12	12	12	12	12	12	12	12	12
iii)	Working Days during the year	25	300	300	300	300	300	300	300	300	300	300
iv)	Total Installed Capacity for the year (gm.s)	50,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000
v)	Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%	
vi)	Estimated Operating Capacity (gm.s)	35,000	4,20,000	4,38,000	4,56,000	4,74,000	4,92,000	5,10,000	5,28,000	5,46,000	5,64,000	
vii)	User Charges in terms of %	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
viii)	Process Loss	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%
ix)	Net User Charges in terms of %	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
x)	User Charges per gm (₹.)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
xi)	Total User Charges Received - Finishing Services (₹.Lacs)	10.50	126.00	131.40	136.80	142.20	147.60	153.00	158.40	163.80	169.20	

V	MISCELLANEOUS PROCESSES	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Installed Capacity (gm.s per day)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
ii)	Operating period (months)	1	12	12	12	12	12	12	12	12	12
iii)	Working Days during the year	25	300	300	300	300	300	300	300	300	300
iv)	Total Installed Capacity for the year (gm.s)	50,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000
v)	Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%
vi)	Estimated Operating Capacity (gm.s)	35,000	4,20,000	4,38,000	4,56,000	4,74,000	4,92,000	5,10,000	5,28,000	5,46,000	5,64,000
vii)	User Charges in terms of %	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
viii)	Process Loss	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%	0.20%
ix)	Net User Charges in terms of %	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
viii)	User Charges per gm (₹.)	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50	22.50
ix)	Total User Charges Received - Miscellaneous Processes (₹.Lacs)	7.88	94.50	98.55	102.60	106.65	110.70	114.75	118.80	122.85	126.90

VI	DESIGNING SERVICES & PROTOTYPING		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
	i)	Installed Capacity (No. of Designs per day)	5	5	5	5	5	5	5	5	5	5
	ii)	Operating period (months)	1	12	12	12	12	12	12	12	12	12
	iii)	Working Days during the year	25	300	300	300	300	300	300	300	300	300
	iv)	Total Installed Capacity for the year (gm.s)	125	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
	v)	Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%
	vi)	Estimated Operating Capacity (No. of Designs)	88	1,050	1,095	1,140	1,185	1,230	1,275	1,320	1,365	1,410
	vii)	Average Charges per Desing (₹.)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	viii)	Total User Charges Received - Designing Services (₹.Lacs)	1.32	15.75	16.43	17.10	17.78	18.45	19.13	19.80	20.48	21.15

VII	ASSAYING AND HALLMARKING		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
	(Revenue Sharing)											
	i)	Installed Capacity (No. of Ornaments per day)	200	200	200	200	200	200	200	200	200	200
	ii)	Operating period (months)	1	12	12	12	12	12	12	12	12	12
	iii)	Working Days during the year	25	300	300	300	300	300	300	300	300	300
	iv)	Total Installed Capacity for the year (gm.s)	5,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	v)	Estimated Capacity Utilization	70%	70%	73%	76%	79%	82%	85%	88%	91%	94%
	vi)	Estimated Operating Capacity (No. of Ornaments)	3,500	42,000	43,800	45,600	47,400	49,200	51,000	52,800	54,600	56,400
	viii)	Average Charges per article (₹.)	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
	ix)	Total User Charges Received - Assaying & Hallmarking Services (₹.Lacs)	1.58	18.90	19.71	20.52	21.33	22.14	22.95	23.76	24.57	25.38
	X)	Revenue Share Received from the Hallmarking Unit (₹.Lacs)	0.53	6.30	6.57	6.84	7.11	7.38	7.65	7.92	8.19	8.46

ABSTRACT OF TOAL REVENUE		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
1	Casting Services	11.03	132.30	137.97	143.64	149.31	154.98	160.65	166.32	171.99	177.66
2	Chain Making Services	42.66	511.88	533.81	555.75	577.69	599.63	621.56	643.50	665.44	687.38
3	Ball Making Services	27.56	330.75	344.93	359.10	373.28	387.45	401.63	415.80	429.98	444.15
4	Finishing Services	10.50	126.00	131.40	136.80	142.20	147.60	153.00	158.40	163.80	169.20
5	Miscellaneous Processes	7.88	94.50	98.55	102.60	106.65	110.70	114.75	118.80	122.85	126.90
6	Designing Services & Prototyping	1.32	15.75	16.43	17.10	17.78	18.45	19.13	19.80	20.48	21.15
7	Assaying And Hallmarking (Revenue Sharing)	0.53	6.30	6.57	6.84	7.11	7.38	7.65	7.92	8.19	8.46
	Total Revenue	101.48	1,217.48	1,269.66	1,321.83	1,374.02	1,426.19	1,478.37	1,530.54	1,582.73	1,634.90

Assumptions of Cost & Expenses:

Year →		1	2	3	4	5	6	7	8	9	10
Particulars ↓		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Cost of purchase of Gold Ba₹ of 99.99% Purity per sq.ft.	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500
ii)	Workmen Salaries per month (₹. Lacs)	18.71	19.65	20.63	21.66	22.74	23.88	25.07	26.32	27.64	29.02
iii)	Administrative Salaries & Managerial Remunerations per month (₹. Lacs)	5.81	6.10	6.41	6.73	7.07	7.42	7.79	8.18	8.59	9.02
iv)	Work Shop Lease Rent per month (₹)	1,40,000	1,40,000	1,47,000	1,47,000	1,54,350	1,54,350	1,54,350	1,54,350	1,54,350	1,54,350
v)	Other Administrative Over Heads per month (₹)	50,000.00	52,500.00	55,125.00	57,881.00	60,775.00	63,814.00	67,005.00	70,355.00	73,873.00	77,567.00
vi)	COST OF CONSUMABLES	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
a)	CASTING SERVICES										
	Production (qty. in gm.s)	21,000	2,52,000	2,62,800	2,73,600	2,84,400	2,95,200	3,06,000	3,16,800	3,27,600	3,38,400
	Cost of Consumables - wax, Powder, resin, spares, tools etc (₹ per Gm)	25	25	25	25	25	25	25	25	25	25
	Total Cost of consumables (₹. Lacs)	5.25	63.00	65.70	68.40	71.10	73.80	76.50	79.20	81.90	84.60
b)	CHAIN MAKING SERVICES										
	Production (qty. in gm.s)	43,750	5,25,000	5,47,500	5,70,000	5,92,500	6,15,000	6,37,500	6,60,000	6,82,500	7,05,000
	Cost of Consumables - spares, tools (₹. pe	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
	Total Cost of consumables (₹. Lacs)	3.50	42.00	43.80	45.60	47.40	49.20	51.00	52.80	54.60	56.40
c)	BALL MAKING SERVICES										
	Production (qty. in gm.s)	52,500	6,30,000	6,57,000	6,84,000	7,11,000	7,38,000	7,65,000	7,92,000	8,19,000	8,46,000
	Cost of Consumables - spares, tools (₹. pe	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
	Total Cost of consumables (₹. Lacs)	7.88	94.50	98.55	102.60	106.65	110.70	114.75	118.80	122.85	126.90
d)	FINISHING SERVICES										
	Production (qty. in gm.s)	35,000	4,20,000	4,38,000	4,56,000	4,74,000	4,92,000	5,10,000	5,28,000	5,46,000	5,64,000
	Cost of Consumables - spares, tools (₹. pe	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00
	Total Cost of consumables (₹. Lacs)	6.30	75.60	78.84	82.08	85.32	88.56	91.80	95.04	98.28	101.52

e)	MISCELLANEOUS PROCESSES										
	Production (qty. in gm.s)	35,000	4,20,000	4,38,000	4,56,000	4,74,000	4,92,000	5,10,000	5,28,000	5,46,000	5,64,000
	Cost of Consumables - spares, tools (₹. per. gm)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Total Cost of consumables (₹. Lacs)	0.70	8.40	8.76	9.12	9.48	9.84	10.20	10.56	10.92	11.28
f)	DESIGNING SERVICES & PROTOTYPING										
	Production (No. of designs)	88	1,050	1,095	1,140	1,185	1,230	1,275	1,320	1,365	1,410
	Cost of Consumables (₹. per. design)	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00
	Total Cost of consumables (₹. Lacs)	0.08	0.95	0.99	1.03	1.07	1.11	1.15	1.19	1.23	1.27
g)	Estimated Cost of consumables in all processes (₹. Lacs)	23.71	284.45	296.64	308.83	321.02	333.21	345.40	357.59	369.78	381.97

vii)	COST OF POWER	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
a)	Average Aggregate qty. of og gold processed in various stages (gm.s)	37,450	4,49,400	4,68,660	4,87,920	5,07,180	5,26,440	5,45,700	5,64,960	5,84,220	6,03,480
b)	Average cost of power per gm	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
a)	Cost of power (₹. Lacs)	4.49	53.93	56.24	58.55	60.86	63.17	65.48	67.80	70.11	72.42

Sl.	Division of the CFC	Personnel & Remunerations													
		Experts / Managerial			Skilled / Supervisory			Semi Skilled			Unskilled			Total	
		No.	Salary per employee	Total Salary per month	No.	Salary per employee	Total Salary per month	No.	Salary per employee	Total Salary per month	No.	Salary per employee	Total Salary per month	No. of Employees	Salaries per month
I	CASTING	1	50,000.00	50,000.00	6	35,000.00	2,10,000.00	2	25,000.00	50,000.00	2	15,000.00	30,000.00	11	3,40,000.00
II	CHAIN MAKING	1	50,000.00	50,000.00	4	35,000.00	1,40,000.00	2	25,000.00	50,000.00	1	15,000.00	15,000.00	8	2,55,000.00
III	BALL MAKING	1	50,000.00	50,000.00	2	35,000.00	70,000.00	2	25,000.00	50,000.00	1	15,000.00	15,000.00	6	1,85,000.00
IV	FINISHING SERVICES	1	50,000.00	50,000.00	6	35,000.00	2,10,000.00	2	25,000.00	50,000.00	2	15,000.00	30,000.00	11	3,40,000.00
V	MISCELLANEOUS SERVICES	0	-	-	4	30,000.00	1,20,000.00	2	21,000.00	42,000.00	1	15,000.00	15,000.00	7	1,77,000.00
VI	DESIGNING	2	60,000.00	1,20,000.00	2	42,000.00	84,000.00	2	25,000.00	50,000.00	1	15,000.00	15,000.00	7	2,69,000.00
VII	ASSAYING & HALLMARKING	0	-	-	0	-	-	0	-	-	0	15,000.00	-	0	-
VIII	MARKETING SERVICES	1	50,000.00	50,000.00	2	35,000.00	70,000.00	2	25,000.00	50,000.00	1	15,000.00	15,000.00	6	1,85,000.00
IX	TRAINING & SKILL DEVELOPMENT	1	50,000.00	50,000.00	2	35,000.00	70,000.00	0	-	-	0	-	-	3	1,20,000.00
	Total Workmen Salaries per month	8		4,20,000.00	28		9,74,000.00	14		3,42,000.00	9		1,35,000.00	59	18,71,000.00
X	MANAGING & EXECUTIVE DIRECTORS	2	1,00,000.00	2,00,000.00	0	-	-	0	-	-	1	-	-	3	2,00,000.00
XI	ADMINISTRATION	1	30,000.00	30,000.00	2	21,000.00	42,000.00	2	16,000.00	32,000.00	2	15,000.00	30,000.00	7	1,34,000.00
XII	ACCOUNTS	1	30,000.00	30,000.00	1	21,000.00	21,000.00	1	16,000.00	16,000.00	0	-	-	3	67,000.00
XIII	SECURITY	1	30,000.00	30,000.00	0	-	-	0	-	-	10	15,000.00	1,50,000.00	11	1,80,000.00
	Total Administrative & Managerial Salaries per month	5		2,90,000.00	3		63,000.00	3		48,000.00	13			24	5,81,000.00
	TOTAL COST OF PERSONNEL PE MONTH	13		7,10,000.00	31		10,37,000.00	17		3,90,000.00	22			83	24,52,000.00

CASH FLOW STATEMENT

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	<u>SOURCES OF FUNDS</u>										
i)	Profit before Depreciation Interest and Tax	47.39	562.93	584.81	605.95	626.26	645.68	664.26	681.84	698.35	713.85
ii)	Promoter's Contribution	49.97	-	-	-	-	-	-	-	-	-
iii)	State Government Contribution	149.90	-	-	-	-	-	-	-	-	-
iv)	Grant in Aid from Gol	799.49	-	-	-	-	-	-	-	-	-
v)	Term Loans from Bank	-	-	-	-	-	-	-	-	-	-
vi)	Unsecured Loans	-	-	-	-	-	-	-	-	-	-
vii)	Working Capital loans	-	-	-	-	-	-	-	-	-	-
viii)	Decrease in Non-Current Assets	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
ix)	Increase in other liabilities	-	-	-	-	-	-	-	-	-	-
	Total Sources	1,047.62	563.80	585.68	606.82	627.13	646.55	665.13	682.71	699.22	714.72
B	<u>APPLICATION OF FUNDS</u>										
i)	Purchase of Fixed Assets	936.93	-	-	-	-	-	-	-	-	-
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Preliminary & Preoperative Expenses	8.70	-	-	-	-	-	-	-	-	-
iv)	Increase in Current Assets	23.71	(0.01)	1.02	1.02	1.01	1.02	1.01	1.02	1.02	1.01
v)	Repayment of Term Loan	-	-	-	-	-	-	-	-	-	-
vi)	Payment of Interest on Cash Credit	-	-	-	-	-	-	-	-	-	-
vii)	Payment of Taxes	9.10	108.07	118.49	127.99	136.67	144.60	151.88	158.52	164.57	170.08
viii)	Investments	-	-	-	-	-	-	-	-	-	-
ix)	Dividend	-	-	-	-	-	-	-	-	-	-
	Total Application	978.44	108.06	119.51	129.01	137.68	145.62	152.89	159.54	165.59	171.09
C	SURPLUS / (DEFICIT)	69.18	455.74	466.17	477.81	489.45	500.93	512.24	523.17	533.63	543.63
D	OPENING BALANCE OF CASH	-	69.18	524.92	991.09	1,468.90	1,958.35	2,459.28	2,971.52	3,494.69	4,028.32
E	CLOSING BALANCE OF CASH	69.18	524.92	991.09	1,468.90	1,958.35	2,459.28	2,971.52	3,494.69	4,028.32	4,571.95

Breakeven Analysis

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Estimated Sales Revenue	101.48	1,217.48	1,269.66	1,321.83	1,374.02	1,426.19	1,478.37	1,530.54	1,582.73	1,634.90
ii)	Variable Cost	28.20	338.38	352.88	367.38	381.88	396.38	410.88	425.39	439.89	454.39
iii)	Contribution Margin	73.28	879.10	916.78	954.45	992.14	1,029.81	1,067.49	1,105.15	1,142.84	1,180.51
iv)	Contribution Margin Ratio	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%
v)	Fixed Cost										
a)	Cash Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
b)	Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
	Total Fixed Cost	32.92	400.50	416.30	432.83	450.21	468.46	487.56	507.64	528.82	550.99
vi)	Sales Volume at Installed Capacity	144.97	1,739.26	2,539.32	2,643.66	2,748.04	2,852.38	2,956.74	3,061.08	3,165.46	3,269.80
vii)	Break Even Point										
a)	Break Even Sales	45.59	554.66	576.54	599.43	623.50	648.77	675.22	703.04	732.37	763.07
b)	BEP - Ratio to Installed Capacity	31.45%	31.89%	22.70%	22.67%	22.69%	22.74%	22.84%	22.97%	23.14%	23.34%
c)	BEP - Ratio to Operating Capacity	44.92%	45.56%	45.41%	45.35%	45.38%	45.49%	45.67%	45.93%	46.27%	46.67%
viii)	Cash Break Even Sales	34.65	436.66	458.54	481.44	505.50	530.78	557.23	585.04	614.37	645.08
ix)	Cash Break Even Point	23.90%	25.11%	18.06%	18.21%	18.40%	18.61%	18.85%	19.11%	19.41%	19.73%

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	CASH OUTFLOWS										
i)	Purchase of Fixed Assets	936.93	-	-	-	-	-	-	-	-	-
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Preliminary & Preoperative Expenses	8.70									
iv)	Working Capital	53.73									
	Total Cash Outflow	999.36	-	-	-	-	-	-	-	-	-
B	CASH INFLOWS										
i)	Profit After Tax	31.26	370.53	381.99	393.63	405.26	416.75	428.05	438.99	449.45	459.44
ii)	Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
iii)	Interest on Term Loans										
v)	Working Capital	-	-	-	-	-	-	-	-	-	31.83
vi)	Salvage Value of Fixed Assets	-									170.93
	Total Cash Inflow	39.16	455.73	467.19	478.83	490.46	501.95	513.25	524.19	534.65	747.40
C	NET CASH FLOW	-960.20	455.73	467.19	478.83	490.46	501.95	513.25	524.19	534.65	747.40

D INTERNAL RATE OF RETURN 48.49%

E Computation of ROCE

a)	EBIT	40.36	478.6	500.48	521.62	541.93	561.35	579.93	597.51	614.02	629.52
b)	Net Block	929.9	845.57	761.24	676.91	592.58	508.25	423.92	339.59	255.26	170.93
c)	ROCE	4.34%	56.60%	65.75%	77.06%	91.45%	110.45%	136.80%	175.95%	240.55%	368.29%
d)	ROCE of the first full year of operation		56.60%								
e)	Average ROCE (5 years)		59.04%								

F NPV 1,552.75

Annexure -10

DEPRECIATION - COMPANIES ACT

2024-2025												₹ Lacs
Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As on 31/03/2024	Additions during the year	Deletions during the year	As on 31/03/2025	As on 31/03/2024	For the year	Deletions during the year	As on 31/03/2025	As on 31/03/2025	As on 31/03/2024	
1	Land	-	-	-	-	-	-	-	-	-	-	
2	Buildings	-	-	-	-	-	-	-	-	-	-	
3	Furniture & Fixtures	-	106.61	-	106.61	-	0.80	-	0.80	105.81	-	
4	Machinery & Equipment	-	830.32	-	830.32	-	6.23	-	6.23	824.09	-	
	TOTAL	-	936.93	-	936.93	-	7.03	-	7.03	929.90	-	

2025-2026												₹ Lacs
Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		As on 31/03/2025	Additions during the year	Deletions during the year	As on 31/03/2026	As on 31/03/2025	For the year	Deletions during the year	As on 31/03/2026	As on 31/03/2026	As on 31/03/2025	
1	Land	-	-	-	-	-	-	-	-	-	-	
1	Buildings	-	-	-	-	-	-	-	-	-	-	
3	Furniture & Fixtures	106.61	-	-	106.61	0.80	9.60	-	10.40	96.21	105.81	
4	Machinery & Equipment	830.32	-	-	830.32	6.23	74.73	-	80.96	749.36	824.09	
	TOTAL	936.93	-	-	936.93	7.03	84.33	-	91.36	845.57	929.90	

2026-2027

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2026	Additions during the year	Deletions during the year	As on 31/03/2027	As on 31/03/2026	For the year	Deletions during the year	As on 31/03/2027	As on 31/03/2027	As on 31/03/2026
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	10.40	9.60	-	20.00	86.61	96.21
4	Machinery & Equipment	830.32	-	-	830.32	80.96	74.73	-	155.69	674.63	749.36
	TOTAL	936.93	-	-	936.93	91.36	84.33	-	175.69	761.24	845.57

2027-2028

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2027	Additions during the year	Deletions during the year	As on 31/03/2028	As on 31/03/2027	For the year	Deletions during the year	As on 31/03/2028	As on 31/03/2028	As on 31/03/2027
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	20.00	9.60	-	29.60	77.01	86.61
4	Machinery & Equipment	830.32	-	-	830.32	155.69	74.73	-	230.42	599.90	674.63
	TOTAL	936.93	-	-	936.93	175.69	84.33	-	260.02	676.91	761.24

2028-2029

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2028	Additions during the year	Deletions during the year	As on 31/03/2029	As on 31/03/2028	For the year	Deletions during the year	As on 31/03/2029	As on 31/03/2029	As on 31/03/2028
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	29.60	9.60	-	39.20	67.41	77.01
4	Machinery & Equipment	830.32	-	-	830.32	230.42	74.73	-	305.15	525.17	599.90
	TOTAL	936.93	-	-	936.93	260.02	84.33	-	344.35	592.58	676.91

2029-2030

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2029	Additions during the year	Deletions during the year	As on 31/03/2030	As on 31/03/2029	For the year	Deletions during the year	As on 31/03/2030	As on 31/03/2030	As on 31/03/2029
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	39.20	9.60	-	48.80	57.81	67.41
4	Machinery & Equipment	830.32	-	-	830.32	305.15	74.73	-	379.88	450.44	525.17
	TOTAL	936.93	-	-	936.93	344.35	84.33	-	428.68	508.25	592.58

2030-2031

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK			DEPRECIATION				NET BLOCK		
		As on 31/03/2030	Additions during the year	Deletions during the year	As on 31/03/2031	As on 31/03/2030	For the year	Deletions during the year	As on 31/03/2031	As on 31/03/2031	As on 31/03/2030
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	48.80	9.60	-	58.40	48.21	57.81
4	Machinery & Equipment	830.32	-	-	830.32	379.88	74.73	-	454.61	375.71	450.44
	TOTAL	936.93	-	-	936.93	428.68	84.33	-	513.01	423.92	508.25

2031-2032

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK			DEPRECIATION				NET BLOCK		
		As on 31/03/2031	Additions during the year	Deletions during the year	As on 31/03/2032	As on 31/03/2031	For the year	Deletions during the year	As on 31/03/2032	As on 31/03/2032	As on 31/03/2031
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	58.40	9.60	-	68.00	38.61	48.21
4	Machinery & Equipment	830.32	-	-	830.32	454.61	74.73	-	529.34	300.98	375.71
	TOTAL	936.93	-	-	936.93	513.01	84.33	-	597.34	339.59	423.92

2032-2033

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2032	Additions during the year	Deletions during the year	As on 31/03/2033	As on 31/03/2032	For the year	Deletions during the year	As on 31/03/2033	As on 31/03/2033	As on 31/03/2032
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	68.00	9.60	-	77.60	29.01	38.61
4	Machinery & Equipment	830.32	-	-	830.32	529.34	74.73	-	604.07	226.25	300.98
	TOTAL	936.93	-	-	936.93	597.34	84.33	-	681.67	255.26	339.59

2033-2034

₹ Lacs

Sl. No.	Description of the Asset	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As on 31/03/2033	Additions during the year	Deletions during the year	As on 31/03/2034	As on 31/03/2033	For the year	Deletions during the year	As on 31/03/2034	As on 31/03/2034	As on 31/03/2033
1	Land	-	-	-	-	-	-	-	-	-	-
1	Buildings	-	-	-	-	-	-	-	-	-	-
3	Furniture & Fixtures	106.61	-	-	106.61	77.60	9.60	-	87.20	19.41	29.01
4	Machinery & Equipment	830.32	-	-	830.32	604.07	74.73	-	678.80	151.52	226.25
	TOTAL	936.93	-	-	936.93	681.67	84.33	-	766.00	170.93	255.26

DEPRECIATION - INCOME TAX ACT

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	MACHINERY:										
	a) Rate of Depreciation	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
	b) WDV at the Beginning of the year	-	819.94	696.95	592.41	503.55	428.02	363.82	309.25	262.86	223.43
	c) Additions during the year	830.32	-	-	-	-	-	-	-	-	-
	d) Deletions during the year	-	-	-	-	-	-	-	-	-	-
	e) Toal (b+c-d)	830.32	819.94	696.95	592.41	503.55	428.02	363.82	309.25	262.86	223.43
	f) Depreciation for the year	10.38	122.99	104.54	88.86	75.53	64.20	54.57	46.39	39.43	33.51
	g) WDV at the end of the year (e-f)	819.94	696.95	592.41	503.55	428.02	363.82	309.25	262.86	223.43	189.92
ii)	CIVIL WORKS, INTERIORS & FIXTURES :										
	a) Rate of Depreciation	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
	b) WDV at the Beginning of the year	-	105.72	95.15	85.63	77.07	69.36	62.42	56.18	50.56	45.50
	c) Additions during the year	106.61	-	-	-	-	-	-	-	-	-
	d) Deletions during the year	-	-	-	-	-	-	-	-	-	-
	e) Toal (b+c-d)	106.61	105.72	95.15	85.63	77.07	69.36	62.42	56.18	50.56	45.50
	f) Depreciation for the year	0.89	10.57	9.52	8.56	7.71	6.94	6.24	5.62	5.06	4.55
	g) WDV at the end of the year (e-f)	105.72	95.15	85.63	77.07	69.36	62.42	56.18	50.56	45.50	40.95
iii)	OTHER ASSETS :										
	a) Rate of Depreciation	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
	b) WDV at the Beginning of the year	-	-	-	-	-	-	-	-	-	-
	c) Additions during the year	-	-	-	-	-	-	-	-	-	-
	d) Deletions during the year	-	-	-	-	-	-	-	-	-	-
	e) Toal (b+c-d)	-	-	-	-	-	-	-	-	-	-
	f) Depreciation for the year	-	-	-	-	-	-	-	-	-	-
	g) WDV at the end of the year (e-f)	-	-	-	-	-	-	-	-	-	-
iv)	Total Depreciation for the year	11.27	133.56	114.06	97.42	83.24	71.14	60.81	52.01	44.49	38.06

COMPUTATION OF INCOME TAX

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Profit Before Tax	40.36	478.60	500.48	521.62	541.93	561.35	579.93	597.51	614.02	629.52
ii)	Add : Depreciation under Companies Act	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
	Total	47.39	562.93	584.81	605.95	626.26	645.68	664.26	681.84	698.35	713.85
iii)	Less : Depreciation allowed Under the Income tax Act	11.27	133.56	114.06	97.42	83.24	71.14	60.81	52.01	44.49	38.06
iv)	Taxable Profit under the Income Tax Act	36.12	429.37	470.75	508.53	543.02	574.54	603.45	629.83	653.86	675.79
v)	Adjustment of Losses Carried Forward / Brought Down	-	-	-	-	-	-	-	-	-	-
vi)	Net Taxable Profit for the year	36.12	429.37	470.75	508.53	543.02	574.54	603.45	629.83	653.86	675.79
vii)	Income Tax										
a)	Income Tax under Section 115BAA @ 22%	7.95	94.46	103.57	111.88	119.46	126.40	132.76	138.56	143.85	148.67
b)	Surcharge @ 10%	0.80	9.45	10.36	11.19	11.95	12.64	13.28	13.86	14.39	14.87
c)	Education Cess @ 4%	0.35	4.16	4.56	4.92	5.26	5.56	5.84	6.10	6.33	6.54
	Total Income Tax	9.10	108.07	118.49	127.99	136.67	144.60	151.88	158.52	164.57	170.08

Statement of Profitability - SENSITIVITY ANALYSIS (CASE-2)

CASE - 2

Decrease in Prices by 10%

₹. In Lacs

Sl. No.	Year → Particular ₹ ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Total Gross Revenue	91.33	1,095.73	1,142.69	1,189.65	1,236.62	1,283.57	1,330.53	1,377.49	1,424.46	1,471.41
ii)	Cost of Consumables	23.71	284.45	296.64	308.83	321.02	333.21	345.40	357.59	369.78	381.97
iii)	Power	4.49	53.93	56.24	58.55	60.86	63.17	65.48	67.80	70.11	72.42
iv)	Total Variable Cost	28.20	338.38	352.88	367.38	381.88	396.38	410.88	425.39	439.89	454.39
v)	Fixed Over Heads:										
a)	Workmen Salaries	18.71	235.80	247.56	259.92	272.88	286.56	300.84	315.84	331.68	348.24
b)	Administrative Salaries & Managerial	5.81	73.20	76.92	80.76	84.84	89.04	93.48	98.16	103.08	108.24
c)	Other Administrative Expenses	0.50	6.30	6.62	6.95	7.29	7.66	8.04	8.44	8.86	9.31
d)	Rent	1.40	16.80	17.64	17.64	18.52	18.52	18.52	18.52	18.52	18.52
	Total Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
vi)	Total Cost	53.22	653.68	683.98	715.01	746.89	779.64	813.24	847.83	883.51	920.18
vii)	Profit before Deprecation, Interest and	38.11	442.05	458.71	474.64	489.73	503.93	517.29	529.66	540.95	551.23
viii)	Depreciation & Amortisation										
a)	Depreciation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
b)	Preliminary Expenses Written off	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
	Total Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
ix)	Profit Before Interest & Tax (PBIT)	30.21	356.85	373.51	389.44	404.53	418.73	432.09	444.46	455.75	466.03
x)	Financial Cost:										
a)	Interest on Term Loan	-	-	-	-	-	-	-	-	-	-
b)	Interest on Cash Credit	-	-	-	-	-	-	-	-	-	-
c)	Total Interest for the year	-	-	-	-	-	-	-	-	-	-
xi)	Profit Before & Tax (PBT)	30.21	356.85	373.51	389.44	404.53	418.73	432.09	444.46	455.75	466.03
xii)	Provision for Income Tax	6.54	77.43	86.53	94.73	102.09	108.71	114.68	120.01	124.74	128.95
xiii)	NET PROFIT AFTER TAX (PAT)	23.67	279.42	286.98	294.71	302.44	310.02	317.41	324.45	331.01	337.08

IRR / RoCE / NPV - Sensitivity Analysis - (CASE-2)

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	CASH OUTFLOWS										
i)	Purchase of Fixed Assets	936.93	-	-	-	-	-	-	-	-	-
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Preliminary & Preoperative Expenses	8.70									
iv)	Working Capital	53.73									
	Total Cash Outflow	999.36	-	-	-	-	-	-	-	-	-
B	CASH INFLOWS										
i)	Profit After Tax	23.67	279.42	286.98	294.71	302.44	310.02	317.41	324.45	331.01	337.08
ii)	Depreciation & Amortisation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
iii)	Interest on Term Loans										
v)	Working Capital	-	-	-	-	-	-	-	-	-	31.83
vi)	Salvage Value of Fixed Assets	-									230.87
	Total Cash Inflow	30.70	363.75	371.31	379.04	386.77	394.35	401.74	408.78	415.34	684.11
C	NET CASH FLOW	-968.66	363.75	371.31	379.04	386.77	394.35	401.74	408.78	415.34	684.11

D **INTERNAL RATE OF RETURN** **37.56%**E **Computation of ROCE**

a)	EBIT	30.21	356.85	373.51	389.44	404.53	418.73	432.09	444.46	455.75	466.03
b)	Net Block	929.9	845.57	761.24	676.91	592.58	508.25	423.92	339.59	255.26	170.93
c)	ROCE	3.25%	42.20%	49.07%	57.53%	68.27%	82.39%	101.93%	130.88%	178.54%	272.64%
d)	ROCE of the first full year of operation		42.20%								
e)	Average ROCE		98.67%								

F **NPV** 1,066.40

Breakeven Analysis

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Estimated Sales Revenue	91.33	1,095.73	1,142.69	1,189.65	1,236.62	1,283.57	1,330.53	1,377.49	1,424.46	1,471.41
ii)	Variable Cost	28.20	338.38	352.88	367.38	381.88	396.38	410.88	425.39	439.89	454.39
iii)	Contribution Margin	63.13	757.35	789.81	822.27	854.74	887.19	919.65	952.10	984.57	1,017.02
iv)	Contribution Margin Ratio	69.12%	69.12%	69.12%	69.12%	69.12%	69.12%	69.12%	69.12%	69.12%	69.12%
v)	Fixed Cost										
a)	Cash Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
b)	Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
	Total Fixed Cost	32.92	400.50	416.30	432.83	450.21	468.46	487.56	507.64	528.82	550.99
vi)	Sales Volume at Installed Capacity	130.47	1,565.33	1,565.33	1,565.33	1,565.34	1,565.33	1,565.33	1,565.33	1,565.34	1,565.33
vii)	Break Even Point										
a)	Break Even Sales	47.63	579.44	602.30	626.21	651.35	677.76	705.39	734.45	765.09	797.16
b)	BEP - Ratio to Installed Capacity	36.50%	37.02%	38.48%	40.01%	41.61%	43.30%	45.06%	46.92%	48.88%	50.93%
c)	BEP - Ratio to Operating Capacity	52.15%	52.88%	52.71%	52.64%	52.67%	52.80%	53.02%	53.32%	53.71%	54.18%
viii)	Cash Break Even Sales	36.20	456.17	479.03	502.95	528.09	554.49	582.13	611.18	641.82	673.90
ix)	Cash Break Even Point	27.74%	29.14%	30.60%	32.13%	33.74%	35.42%	37.19%	39.04%	41.00%	43.05%

Statement of Profitability - SENSITIVITY ANALYSIS (CASE-3)

CASE - 3

Decrease in Operating Capacity by 10%

		₹. In Lacs									
Sl. No.	Year → Particular ₹ ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Total Gross Revenue	91.33	1,095.73	1,142.69	1,189.65	1,236.62	1,283.57	1,330.53	1,377.49	1,424.46	1,471.41
ii)	Cost of Consumables	21.34	256.01	266.98	277.95	288.92	299.89	310.86	321.83	332.80	343.77
iii)	Power	4.04	48.54	50.62	52.70	54.77	56.85	58.93	61.02	63.10	65.18
iv)	Total Variable Cost	25.38	304.55	317.60	330.65	343.69	356.74	369.79	382.85	395.90	408.95
v)	Fixed Over Heads:										
a)	Workmen Salaries	18.71	235.80	247.56	259.92	272.88	286.56	300.84	315.84	331.68	348.24
b)	Administrative Salaries & Managerial	5.81	73.20	76.92	80.76	84.84	89.04	93.48	98.16	103.08	108.24
c)	Other Administrative Expenses	0.50	6.30	6.62	6.95	7.29	7.66	8.04	8.44	8.86	9.31
d)	Rent	1.40	16.80	17.64	17.64	18.52	18.52	18.52	18.52	18.52	18.52
	Total Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
vi)	Total Cost	50.40	619.85	648.70	678.28	708.70	740.00	772.15	805.29	839.52	874.74
vii)	Profit before Deprecation, Interest and	40.93	475.88	493.99	511.37	527.92	543.57	558.38	572.20	584.94	596.67
viii)	Depreciation & Amortisation										
a)	Depreciation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
b)	Preliminary Expenses Written off	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
	Total Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
ix)	Profit Before Interest & Tax (PBIT)	33.03	390.68	408.79	426.17	442.72	458.37	473.18	487.00	499.74	511.47
x)	Financial Cost:										
a)	Interest on Term Loan	-	-	-	-	-	-	-	-	-	-
b)	Interest on Cash Credit	-	-	-	-	-	-	-	-	-	-
c)	Total Interest for the year	-	-	-	-	-	-	-	-	-	-
xi)	Profit Before & Tax (PBT)	33.03	390.68	408.79	426.17	442.72	458.37	473.18	487.00	499.74	511.47
xii)	Provision for Income Tax	7.25	85.94	95.41	103.97	111.71	118.69	125.02	130.71	135.81	140.38
xiii)	NET PROFIT AFTER TAX (PAT)	25.78	304.74	313.38	322.20	331.01	339.68	348.16	356.29	363.93	371.09

IRR / RoCE / NPV - Sensitivity Analysis - (CASE-3)

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	CASH OUTFLOWS										
i)	Purchase of Fixed Assets	936.93	-	-	-	-	-	-	-	-	-
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Preliminary & Preoperative Expenses	8.70									
iv)	Working Capital	53.73									
	Total Cash Outflow	999.36	-	-	-	-	-	-	-	-	-
B	CASH INFLOWS										
i)	Profit After Tax	25.78	304.74	313.38	322.20	331.01	339.68	348.16	356.29	363.93	371.09
ii)	Depreciation & Amortisation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
iii)	Interest on Term Loans										
v)	Working Capital	-	-	-	-	-	-	-	-	-	31.83
vi)	Salvage Value of Fixed Assets	-									230.87
	Total Cash Inflow	32.81	389.07	397.71	406.53	415.34	424.01	432.49	440.62	448.26	718.12
C	NET CASH FLOW	-966.55	389.07	397.71	406.53	415.34	424.01	432.49	440.62	448.26	718.12

D **INTERNAL RATE OF RETURN** **40.62%**E **Computation of ROCE**

a)	EBIT	33.03	390.68	408.79	426.17	442.72	458.37	473.18	487	499.74	511.47
b)	Net Block	929.9	845.57	761.24	676.91	592.58	508.25	423.92	339.59	255.26	170.93
c)	ROCE	3.55%	46.20%	53.70%	62.96%	74.71%	90.19%	111.62%	143.41%	195.78%	299.23%
d)	ROCE of the first full year of operation		46.20%								
e)	Average ROCE		108.13%								

F **NPV** 1,205.56

BEP - Sensitivity Analysis (CASE-3)

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Estimated Sales Revenue	91.33	1,095.73	1,142.69	1,189.65	1,236.62	1,283.57	1,330.53	1,377.49	1,424.46	1,471.41
ii)	Variable Cost	25.38	304.55	317.60	330.65	343.69	356.74	369.79	382.85	395.90	408.95
iii)	Contribution Margin	65.95	791.18	825.09	859.00	892.93	926.83	960.74	994.64	1,028.56	1,062.46
iv)	Contribution Margin Ratio	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%	72.21%
v)	Fixed Cost										
a)	Cash Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
b)	Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
	Total Fixed Cost	32.92	400.50	416.30	432.83	450.21	468.46	487.56	507.64	528.82	550.99
vi)	Sales Volume at Installed Capacity	130.47	1,565.33	1,565.33	1,565.33	1,565.34	1,565.33	1,565.33	1,565.33	1,565.34	1,565.33
vii)	Break Even Point										
a)	Break Even Sales	45.59	554.67	576.55	599.44	623.50	648.77	675.22	703.04	732.37	763.07
b)	BEP - Ratio to Installed Capacity	34.94%	35.43%	36.83%	38.29%	39.83%	41.45%	43.14%	44.91%	46.79%	48.75%
c)	BEP - Ratio to Operating Capacity	49.92%	50.62%	50.46%	50.39%	50.42%	50.54%	50.75%	51.04%	51.41%	51.86%
viii)	Cash Break Even Sales	34.65	436.67	458.55	481.44	505.50	530.78	557.23	585.04	614.37	645.08
ix)	Cash Break Even Point	26.56%	27.90%	29.29%	30.76%	32.29%	33.91%	35.60%	37.38%	39.25%	41.21%

Statement of Profitability - SENSITIVITY ANALYSIS (CASE-4)

CASE - 4

Decrease in Operating Capacity by 10% Coupled with Decrease in Prices by 10%

		₹. In Lacs									
Sl. No.	Year → Particular ₹ ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Total Gross Revenue	81.18	973.98	1,015.73	1,057.46	1,099.22	1,140.95	1,182.70	1,224.43	1,266.18	1,307.92
ii)	Cost of Consumables	21.34	256.01	266.98	277.95	288.92	299.89	310.86	321.83	332.80	343.77
iii)	Power	4.04	48.54	50.62	52.70	54.77	56.85	58.93	61.02	63.10	65.18
iv)	Total Variable Cost	25.38	304.55	317.60	330.65	343.69	356.74	369.79	382.85	395.90	408.95
v)	Fixed Over Heads:										
a)	Workmen Salaries	18.71	235.80	247.56	259.92	272.88	286.56	300.84	315.84	331.68	348.24
b)	Administrative Salaries & Managerial	5.81	73.20	76.92	80.76	84.84	89.04	93.48	98.16	103.08	108.24
c)	Other Administrative Expenses	0.50	6.30	6.62	6.95	7.29	7.66	8.04	8.44	8.86	9.31
d)	Rent	1.40	16.80	17.64	17.64	18.52	18.52	18.52	18.52	18.52	18.52
	Total Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
vi)	Total Cost	50.40	619.85	648.70	678.28	708.70	740.00	772.15	805.29	839.52	874.74
vii)	Profit before Deprecation, Interest and	30.78	354.13	367.03	379.18	390.52	400.95	410.55	419.14	426.66	433.18
viii)	Depreciation & Amortisation										
a)	Depreciation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
b)	Preliminary Expenses Written off	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87	0.87
	Total Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
ix)	Profit Before Interest & Tax (PBIT)	22.88	268.93	281.83	293.98	305.32	315.75	325.35	333.94	341.46	347.98
x)	Financial Cost:										
a)	Interest on Term Loan	-	-	-	-	-	-	-	-	-	-
b)	Interest on Cash Credit	-	-	-	-	-	-	-	-	-	-
c)	Total Interest for the year	-	-	-	-	-	-	-	-	-	-
xi)	Profit Before & Tax (PBT)	22.88	268.93	281.83	293.98	305.32	315.75	325.35	333.94	341.46	347.98
xii)	Provision for Income Tax	4.69	55.30	63.45	70.70	77.12	82.79	87.81	92.19	95.97	99.23
xiii)	NET PROFIT AFTER TAX (PAT)	18.19	213.63	218.38	223.28	228.20	232.96	237.54	241.75	245.49	248.75

IRR / RoCE / NPV - Sensitivity Analysis - (CASE-4)

₹. In Lacs

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
A	CASH OUTFLOWS										
i)	Purchase of Fixed Assets	936.93	-	-	-	-	-	-	-	-	-
ii)	Deposits	-	-	-	-	-	-	-	-	-	-
iii)	Preliminary & Preoperative Expenses	8.70									
iv)	Working Capital	53.73									
	Total Cash Outflow	999.36	-	-	-	-	-	-	-	-	-
B	CASH INFLOWS										
i)	Profit After Tax	18.19	213.63	218.38	223.28	228.20	232.96	237.54	241.75	245.49	248.75
ii)	Depreciation & Amortisation	7.03	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33	84.33
iii)	Interest on Term Loans										
v)	Working Capital	-	-	-	-	-	-	-	-	-	31.83
vi)	Salvage Value of Fixed Assets	-									230.87
	Total Cash Inflow	25.22	297.96	302.71	307.61	312.53	317.29	321.87	326.08	329.82	595.78
C	NET CASH FLOW	-974.14	297.96	302.71	307.61	312.53	317.29	321.87	326.08	329.82	595.78

D **INTERNAL RATE OF RETURN** **29.42%**E **Computation of ROCE**

a)	EBIT	22.88	268.93	281.83	293.98	305.32	315.75	325.35	333.94	341.46	347.98
b)	Net Block	929.9	845.57	761.24	676.91	592.58	508.25	423.92	339.59	255.26	170.93
c)	ROCE	2.46%	31.80%	37.02%	43.43%	51.52%	62.12%	76.75%	98.34%	133.77%	203.58%
d)	ROCE of the first full year of operation		31.80%								
e)	Average ROCE		74.08%								

F **NPV** 704.86

BEP - Sensitivity Analysis (CASE-4)

Sl. No.	Year → Particulars ↓	1	2	3	4	5	6	7	8	9	10
		2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
i)	Estimated Sales Revenue	81.18	973.98	1,015.73	1,057.46	1,099.22	1,140.95	1,182.70	1,224.43	1,266.18	1,307.92
ii)	Variable Cost	25.38	304.55	317.60	330.65	343.69	356.74	369.79	382.85	395.90	408.95
iii)	Contribution Margin	55.80	669.43	698.13	726.81	755.53	784.21	812.91	841.58	870.28	898.97
iv)	Contribution Margin Ratio	68.74%	68.73%	68.73%	68.73%	68.73%	68.73%	68.73%	68.73%	68.73%	68.73%
v)	Fixed Cost										
a)	Cash Fixed Cost	25.02	315.30	331.10	347.63	365.01	383.26	402.36	422.44	443.62	465.79
b)	Depreciation & Amortisation	7.90	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20	85.20
	Total Fixed Cost	32.92	400.50	416.30	432.83	450.21	468.46	487.56	507.64	528.82	550.99
vi)	Sales Volume at Installed Capacity	115.97	1,391.40	1,391.41	1,391.39	1,391.42	1,391.40	1,391.41	1,391.40	1,391.41	1,391.40
vii)	Break Even Point										
a)	Break Even Sales	47.89	582.70	605.69	629.74	655.01	681.56	709.35	738.57	769.39	801.64
b)	BEP - Ratio to Installed Capacity	41.30%	41.88%	43.53%	45.26%	47.08%	48.98%	50.98%	53.08%	55.30%	57.61%
c)	BEP - Ratio to Operating Capacity	59.00%	59.83%	59.63%	59.55%	59.59%	59.74%	59.98%	60.32%	60.76%	61.29%
viii)	Cash Break Even Sales	36.40	458.74	481.73	505.78	531.05	557.61	585.39	614.62	645.43	677.68
ix)	Cash Break Even Point	31.39%	32.97%	34.62%	36.35%	38.17%	40.08%	42.07%	44.17%	46.39%	48.70%

WORKING CAPITAL MARGIN**ESTIMATION OF WORKING CAPITAL FOR A CYCLE OF ONE YEAR**

Sl.	Particulars	₹ Lacs
1	Inventory:	
	Raw Material (Gold Bars of 99.99% Purity)	-
	Work in Process (Gold of 91.6% Purity)	-
	Finished Products (Gold Ornaments of 91.6% Purity)	-
	Consumables & Spares	23.71
2	Sundry Debtors	-
3	Salaries & Wages per month	
	a) Workmen Salaries	224.52
	b) Administrative & Managerial Salaries	69.72
4	CFC Premises Rent for one year	16.80
5	Other Administrative expenses per month	6.00
6	Cash Balance	3.00
	Working Capital Required for a Cycle of One Year	343.75
	25% of the Working Capital Required for a Cycle of One Year (A)	85.94

ESTIMATION OF WORKING CAPITAL BASED ON ACTUAL REQUIREMENT

Sl.	Particulars	₹ Lacs
1	Inventory:	
	Raw Material (Gold Bars of 99.99% Purity)	-
	Work in Process (Gold of 91.6% Purity)	-
	Finished Products (Gold Ornaments of 91.6% Purity)	-
	Consumables & Spares	23.71
2	Sundry Debtors	-
3	Salaries & Wages per month	
	a) Workmen Salaries	18.71
	b) Administrative & Managerial Salaries	5.81
4	CFC Premises Rent for one month	1.40
5	Other Administrative expenses per month	0.50
6	Cash Balance	3.60
	Working Capital Estimated on Actual Requirement Basis (B)	53.73

Working Capital Margin (least of (A) & (B) above)**53.73**

PRELIMINARY & PREOPERATIVE EXPENSES

Sl.	Particulars	₹ Lacs
1	SPV Incorporation and relevant expenses	1.20
2	Cost of Survey, Meetings & Data Collection, Confidence Building	0.60
3	Cost of DPR	3.54
4	Cost of Appraisal SIDBI / Bank	1.18
5	Cost of Tender Documentation	1.18
6	Miscellaneous Expenses & Contingencies	1.00
Total Preliminary & Preoperative Expenses		8.70

Cost of Civil & Interior Works, Furniture and Fixtures

Sl.	Particulars	₹ Lacs
a)	Civil & Interiors Works (Please refer Appendix - IV)	57.94
b)	Furniture (Please refer Appendix - IV)	16.30
a)	Electrical Works, Networking etc. (Please refer Appendix - IV)	21.72
c)	Rental Deposit	4.20
d)	Preoperative Period Rent & Building Maintenance	4.20
e)	Cost of Registration of Lease Agreement	2.25
Total Cost of Civil & Interior Works and Fixtures to the Leased Building		106.61

Cost of Machinery & Equipment

Sl.	Particulars	₹ Lacs
a)	Cost of Machinery & Equipment (Please refer Appendix - VI)	
i)	As per the Quotation from the Supplier Yogeswar Jewellery & Tools (Quote No.00060 dated 14.12.2024)	682.90
ii)	As per the Quotation from Cascade Star India Pvt. Ltd. (proforma invoice dated 30.12.2024)	679.20
iii)	As per Quotation from Eterna Industries (QT 24-25 No.9 dated 16/12/2024)	712.76
	Leaset Quote of the 3 suppliers	679.20
b)	GST 18.00%	122.26
c)	Cost of Transportation 1.00%	6.79
d)	Insurance 1.25%	8.49
e)	Cost of Installation 2.00%	13.58
Total Cost of Civil & Interior Works, Furniture and Fixtures		830.32

Appendix – I

SPV

Incorporation Certificate,

MoA, AoA, PAN &

GST Registration

Certificate



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

Central Registration Centre

Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that LN GOLDSMITHS FOUNDATION is incorporated on this FIFTH day of NOVEMBER TWO THOUSAND TWENTY FOUR under the Companies Act, 2013 (18 of 2013) and that the company is Company limited by shares

The Corporate Identity Number of the company is **U88900AP2024NPL116554**

The Permanent Account Number (PAN) of the company is **AAGCL0238E***

The Tax Deduction and Collection Account Number (TAN) of the company is **HYDL08639B***

Given under my hand at Manesar this FIFTH day of NOVEMBER TWO THOUSAND TWENTY FOUR

Signature Not Verified

Digitally signed by
DS MINISTRY OF CORPORATE
AFFAIRS, CRC MANESAR 1
Date: 2024.11.05 15:58:15 IST

PRAMOD KUMAR

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

For and on behalf of the Jurisdictional Registrar of Companies

Registrar of Companies

Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on mca.gov.in

Mailing Address as per record available in Registrar of Companies office:

LN GOLDSMITHS FOUNDATION

Door No. 9-44A, Goutham Budda Road, Mangalagiri, Mangalagiri, Guntur- 522503, Andhra Pradesh

*as issued by Income tax Department



Form No. INC-13

e-MOA (e-Memorandum of Association)

[Pursuant to sections 4 and 8 of the Companies Act, 2013 and rules made thereunder read with Schedule I]



Form language

English

Hindi

Refer instruction kit for filing the form

*All fields marked in * are mandatory*

1 The name of the company is

LN GOLDSMITHS FOUNDATION

2 The registered office of the company will be situated in the State of

Andhra Pradesh

3 (a) The objects to be pursued by the company on its incorporation are:

1. To support goldsmiths, artisans, micro and small enterprises engaged in the business of manufacture of ornaments, jewellery and other articles made of Gold, Silver, Platinum, Gems, Precious stones and semi-precious stones, by providing infrastructural facilities, designing and marketing facilities and providing them access to modern technology, equipment, and facilities at minimal cost, enabling them to enhance their skills and productivity.

2. To establish and operate a Common Facility Centre for goldsmiths, artisans, micro and small enterprises engaged in the business of manufacture of ornaments, jewellery and other articles made of Gold, Silver, Platinum, Gems, Precious stones and semi-precious stones, equipped with state-of-the-art facilities, including, design studio with advanced software, manufacturing facilities, component making facilities, refinery, assaying and hallmarking facilities, gemstone and precious stone testing and certification services and to collaborate with relevant government bodies, industry experts, and financial institutions in order to secure

necessary resources, funds, and guidance for the betterment of goldsmiths, artisans, micro and small enterprises engaged in the business of manufacture of ornaments, jewellery and other articles made of Gold, Silver, Platinum, Gems, Precious stones and semi-precious stones, while ensuring the long-term sustainability of the Common Facility Centre.

3. To engage in research and development of new technologies, processes, and materials related to gold ornament manufacturing, and to disseminate this knowledge for the benefit of the artisans and the industry and to provide marketing and export support to goldsmiths, artisans, micro and small enterprises engaged in the business of manufacture of ornaments, jewellery and other articles made of Gold, Silver, Platinum, Gems, Precious stones and semi-precious stones, helping them expand their reach in both domestic and international markets, thus improving their economic viability.

4. To offer skill development and training programs designed to upgrade the technical knowledge and expertise of goldsmiths, particularly in utilizing contemporary tools, machinery, and design techniques, to increase their competitiveness in the global market and to encourage the use of advanced technology, among goldsmiths, artisans, micro and small enterprises engaged in the business of manufacture of ornaments, jewellery and other articles made of Gold, Silver, Platinum, Gems, Precious stones and semi-precious stones, by facilitating affordable access to modern machinery, software, and other tools, helping them stay at the forefront of the ornament manufacturing industry.

05. To do such other activities and services which improve

living standards of goldsmiths, which help for their upliftment and to operate as a nonprofit organization dedicated to empowering small artisans and goldsmiths, without any profit motive, and to ensure that all surplus funds are reinvested into the organization's mission and objectives.

(b) *Matters which are necessary for furtherance of the objects specified in clause 3(a) are

1. To receive grants-in-aid or assistance in any manner from the Government, Institutions, Corporations or any other entities or persons and to accept as gift or otherwise any movable or immovable property, or rights therein or privileges attaching thereto which may be necessary or convenient for its objects.

2. To raise funds through activities and sources including, but not limited to, events, programs, charity shows, payroll giving, donations, corpus and recurring grants from government and other sources, one-off contributions, ecommerce transactions; by securing from individuals, corporate and other organizations, a percentage or fixed amount as contribution from the sale of their various products and services; and through the sale of various articles, goods and services produced or rendered by various organizations working for the welfare of public at large, or on their behalf and to disburse funds raised through such and other mechanisms to charitable organizations or activities, or such individuals and organizations working for the welfare of public at large, who have been identified and selected for this purpose.

3. To prepare, edit, print, publish, issue and circulate books, magazines, papers, periodicals, circulars and other literary undertakings dealing with or bearing upon research in

health care industry.

4. To retain and / or employ skilled, professional or technical advisers and other staff and workers in connection with the objects of the Company and to pay there for such fees or remuneration as may be considered expedient. 5. To apply to the Government, public bodies, urban, local, municipal, district and other bodies, corporations, companies or other persons, for and to accept grants of money, equipment, land, buildings, donations, gifts, subscriptions, and other assistance with a view to promoting the objects of the Company and to conform to the conditions on which such grants and other payments may be received.

5. To apply to the Government, public bodies, urban, local, municipal, district and other bodies, corporations, companies or other persons, for and to accept grants of money, equipment, land, buildings, donations, gifts, subscriptions, and other assistance with a view to promoting the objects of the Company and to conform to the conditions on which such grants and other payments may be received.

6. To establish, promote, cooperate with, become a member of, act as, or appoint trustees, agents, or delegates for, control, manage, superintend, to, or otherwise assist the research work of any association and institutions and other bodies engaged in providing health care facility .

7. To admit any person to the membership of the Company on such terms and to confer on them such rights and privileges as may be deemed expedient.

8. To borrow or raise moneys or loans for the purpose of the Company under contracts or by promissory notes, bills of exchanges, hundies and other negotiable or transferable

instruments or by mortgage, charge, hypothecation or pledge, or by issue of bonds, debentures or debenture stocks, whether convertible or not, and whether secured or unsecured, both present and future, moveable and immovable including its uncalled capital, to take money on deposit or otherwise for the purpose of the Company and to execute all deeds, writings and assurance for any of the aforesaid purposes.

9. To place deposits, keep money with security or otherwise either for or otherwise or with or without interest with any person, company, bank, financial and other institutions, trust, corporation, local authority, government, co-operative society, HUF or other body (whether incorporated or not).

10. To acquire, hold, manage, buy, sell, exchange, mortgage, charge, lease, or grant any right or interest in over or upon any movable or immovable property of any kind, including contingent and reversionary interest in any property for attaining the main objects of the Company.

11. To purchase, take on lease or license or in exchange, hire or otherwise acquire any immovable or movable property, rights or privileges which the Company may think necessary or convenient for any business of the Company and to develop and turn to account and deal with the same and in particular any land, tenements, buildings and easements in such manner as may be thought expedient and to construct, maintain and alter any immovable or movable property or works necessary or convenient for the purpose of the Company, and to pay for the same either in cash or in shares or securities or otherwise and to sell, let, lease or under lease or otherwise dispose of or grant

right over any movable or immovable property belonging to the Company.

12. To purchase, or otherwise acquire, erect, maintain, alter or reconstruct any buildings, offices, workshops, mills, plants, equipment or machinery and other things found necessary or convenient for the purpose of the Company.

13. To develop and turn into accounts any land acquired by the Company or in which it is interested and in particular by laying an and preparing the same for building purposes, constructing, altering, pulling down, decorating, maintaining, fitting and improving buildings and by planting and entering into contracts and arrangements with and of all kinds of builders and others for attaining the main objects of the Company.

14. To apply for, promote and obtain any orders, directives, instructions, regulations, ordinances or other authorizations or enactments of the Central or any State government or any other Authority for enabling the Company to put any of its objects to effect or for effecting any modification or change in any of the Company's business or constitution and to oppose any bills, statutes, rules, regulations, proceedings or applications which may seem to prejudice the Company's business or interest. 15. To draw, make, accept, endorse, discount, negotiate, execute and issue bills of exchange, promissory notes and other negotiable or transferable instruments. 16. To open, maintain, operate and close account or accounts with any Company or with any Bank or Banks or Financial Institutions or any other Financiers and to pay or earn interest and to withdraw money from such account or accounts and to make, draw, co-accept, endorse, execute, discount or negotiate and issue

cheques, promissory notes, hundies, bills of exchange, bills of lading, railway receipts, warrants, debentures and other negotiable or transferable instruments.

17. To train or pay for the training in India or abroad of any of the Company's employees or any persons in the interest of or in furtherance of the Company's objects.

18. To enter into any arrangements with any Government or Government departments or authorities or any authority that may seem conducive to the attainment of the Company's objects, and to obtain from any such Government or Government department or authorities any rights, privileges, concessions necessary or desirable to obtain and to carry out, exercise, use or comply with any such arrangements rights or privileges or concessions.

19. To sell, improve, manage, develop, exchange, lease give on license, mortgage or transfer business, property and undertakings of the Company or any part thereof with or without any consideration which the Company may deem fit to accept for attaining the main objects of the Company.

20. To provide for the welfare of employees or exemployees of the Company or its predecessors in business and the spouse, widow or widower, father (including step father), mother (including step mother), brother (including step brother), sister (including step sister), daughter (including step daughter), son's widow, daughter's widower, deceased son's children, deceased daughter's children or the dependents of such employees or ex- employees by building or contributing to the building of houses or dwellings or by grant of money, pensions, allowances, bonus or other payments or by building or contributing to the building of

houses or dwelling or by creating and from time to time subscribing or contributing to provident funds and other associations, institutions, funds or trusts and by providing or subscribing or contributing towards places of instruction and recreation, hospitals and dispensaries, medical and other attendances and to subscribe to contribute to or otherwise assist charitable, benevolent, national and / or other institutions or objects. 21. To pay all costs, charges and expenses, incurred or sustained in or about the promotion, incorporation and establishment of the Company or which the Company shall consider to be preliminary, out of the funds of the Company.

22. To establish, hold or conduct competitions or competitive examinations or Events, in respect of contribution or information suitable for insertion in any publications of the Company or otherwise as part of a selection process or promotional activity, for any of the purposes of the Company and to offer and grant prizes, rewards and premiums of such character and on such terms as may be expedient. 23. To refer to or agree to refer any claims, demands, dispute or any other questions by or against the Company or in which the Company is interested or concerned, and whether between the Company and the third parties, to arbitration and to observe and perform and do all acts, matters and things necessary to carry out or enforce the awards.

24. To enter into partnership or into any arrangements for joint ventures in business or for sharing profits, union of interest, reciprocal concessions or cooperate with any person, firm, trust, society or company carrying on or proposing to carry on any business pertaining to the main objects of the

Company. 25. To pay for any property or rights acquired by the Company, either in cash or full or partly paid shares or by the issue of securities, or partly in one mode and partly in another and generally on such terms as may be determined.

26. To form, constitute, promote, subsidize, organize and assist or aid in forming, constituting, promoting, subsidizing, organizing and assisting or aiding any company or companies, of all kinds, for the purpose of acquiring all or any of the property, rights and liabilities of this Company or for carrying on any business which this Company is authorized to carry on or for any other purposes which may seem directly or indirectly calculated to benefit this Company or to promote or advance the interests of the Company.

27. To establish branches, or appoint representatives in India or elsewhere for anyone or more of the objects of the Company and to regulate and / or discontinue the same.

28. To appoint brokers and commissions agents and provide for their remuneration.

29. To enter into contracts, agreements and arrangements with any other company, firm or person for carrying out by such other company, firm or person of the objects for which the Company is formed.

30. To accept or obtain, collect and receive monies and funds by way of subscriptions and to accept and receive gifts of property of description (whether movable or immovable and whether subject to any special trust or not) for or towards all or any of the above purpose.

31. Subject to the provisions herein contained, to invest the monies of the Company not immediately required in such manner as may, from time to time, be determined.

32. To invest or expend funds

and monies or other properties of the Company for attaining any one or more of the Aims and Objectives stated in the Memorandum of the Company and on such terms and conditions and in such manner as the Company thinks fit, proper and necessary, subject to the provisions of section 11 (5) of the Income tax act. 33. To do all such lawful things as are conducive or incidental to the attainment of these objects. 34. To secure the cooperation and support of similar organizations, associations or bodies in India or other Countries for the purpose of achieving the above objects. 35. To conduct survey and to collect, classify and circulate statistics and other information relating to different types of education, trade, commerce, Industry, profession and business in India and in various countries. 36. To provide information regarding employment opportunities worldwide for the suitably qualified persons anywhere in India and to establish vocational and employment guidance centers. 37. To license, deal in, develop and in any way turn to account any processes, inventions, discoveries, patents, copyrights, designs, trademarks or written or other material in which the Company or member of the staff may have been involved and to apply for patents and copyrights and other protections in respect thereof. 38. To do all or any objects set out herein for attaining the main objects of the Company in India or elsewhere either as principal, agents, trustee, contractors or otherwise and either alone or in conjunction with others and either by or through agents, contractors, trustees or otherwise and to carry on business. Provided that the company shall not support with its funds, or endeavor to impose

on, or procure to be observed by its members or others, any regulation or restriction which, as an object of the company, would make it a trade union.

the doing of all such other lawful things as considered necessary for the furtherance of the above objects:

Provided that the company shall not support with its funds, or endeavor to impose on, or procure to be observed by its members or others, any regulation or restriction which, as an object of the company, would make it a trade union.

4 *The objects of the company extend to the

all states of the Indian Union.

5 (i) The profits, if any, or other income and property of the company, when-so-ever derived, shall be applied, solely for the promotion of its objects as set forth in this memorandum.

(ii) No portion of the profits, other income or property aforesaid shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to persons who, at any time are, or have been, members of the company or to any one or more of them or to any persons claiming through any one or more of them.

(iii) No remuneration or other benefit in money or money's worth shall be given by the company to any of its members, whether officers or members of the company or not, except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company.

(iv) Nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company.

(v) Nothing in these clauses (iii) and (iv) shall prevent the payment by the company in good faith of prudence remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company

6 No alteration shall be made to this memorandum of association or to the articles of association of the company which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar.

7 The liability of the members is limited.

8. Table applicable to Section 8/ Part I Section 8 company

A - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES

Table A / B / C

(A- MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES/

B - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL/

C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL)

Each member, undertakes to contribute to the assets of the company in the event of its being wound up while he is a member or within one year afterwards, for the payment of the debts or liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves such amount as may be required not exceeding a sum of Rs *

The share capital of the company is rupees, divided into

100000	Equity Share	Shares of	10	Rupees each	
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9 True accounts shall be kept of all sums of money received and expended by the company and the matters in respect of which such receipts and expenditure take place, and of the property, credits and liabilities of the company; and, subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the company for the time being in force, the accounts shall be open to the inspection of the members. Once at least in every year, the accounts of the company shall be examined, and the correctness of the balance-sheet and the income and expenditure account ascertained by one or more properly qualified auditor or auditors

10 If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the same shall not be distributed amongst the members of the company but shall be given or transferred to such other company having objects similar to the objects of this company, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to the Rehabilitation and Insolvency Fund formed under Section 269 of the Act.

11 The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects.

12 We, the several persons, whose names and addresses are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association:

Subscriber Details

S. No.	*Name, Address, Description and Occupation	DIN / PAN / Passport number	No. of equity shares taken	DSC	Dated
1	NAGARJUNA KANDULA 4-304, Old Maszid center Sharaf Bazar Mangalagiri Andhra Pradesh 522503 Old Mangalagiri Guntur India	D*Z*K*8*3*	3000 Equity,0 Preference	KANDULA NAGARJU NA Digitally signed by KANDULA NAGARJUNA Date: 2024.11.04 16:48:17 +05'30'	04/11/2024
2	NAGA RAJU GUNTI 11-350E2, Varahara Peta Old Mangalagiri Mangalagiri Andhra Pradesh 522503 Old Mangalagiri Guntur India	A*T*G*5*7*	3000 Equity,0 Preference	GUNTI NAGARAJU Digitally signed by GUNTI NAGARAJU Date: 2024.11.04 16:47:38 +05'30'	04/11/2024
3	MAHESH PADAVALA 11-873, Sramika Nagar Mangalagiri Andhra Pradesh 522503 Old Mangalagiri Guntur India	E*R*P*5*7*	3000 Equity,0 Preference	PADAVALA MAHESH Digitally signed by PADAVALA MAHESH Date: 2024.11.04 16:46:03 +05'30'	04/11/2024
4	SRINIVASA RAO GAJULA DNO 1-756A, YADAVA BAZAR PARK ROAD Mangalagiri Andhra Pradesh 522503 Mangalagiri Guntur India	1*5*1*4*	3000 Equity,0 Preference	GAJULA SRINIVASA RAO Digitally signed by GAJULA SRINIVASA RAO Date: 2024.11.04 16:45:53 +05'30'	04/11/2024
Total shares taken			12000 Equity,0 Preference		

Signed before me					
Membership type of the witness	*Name of the witness	*Address, Description and Occupation	DIN / PAN / Passport number / Membership number	*DSC	Dated

FCA	GOPA RAVI KUMAR	D.No. 59-8/1-3/1, OFF No. 9, Sravya Towers, Gayatri Nagar, Vijayawada - 520008, Andhra Pradesh.	2*9*5*	RAVI KUMAR GOPA <small>Digitally signed by RAVI KUMAR GOPA Date: 2024.11.04 16:44:15 +05'30'</small>	04/11/2024
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Form No. INC-31**e-AOA (e-Articles of Association)**

[Pursuant to Section 5 of the Companies Act, 2013 and rules made thereunder read with Schedule I]



Form language

 English Hindi

Refer instruction kit for filing the form

All fields marked in * are mandatory

Table applicable to company as notified under schedule I of the Companies Act, 2013 (F, G, H)

F

Table F / G / H (basis on the selection of above-mentioned field) as notified under schedule I of the companies Act, 2013 is applicable to

(F – a company limited by shares

G – a company limited by guarantee and having a share capital

H – a company limited by guarantee and not having share capital)

F - A COMPANY LIMITED BY SHARES

The name of the company is

LN GOLDSMITHS FOUNDATION

Check if not applicable	Check if altered	Article No.	Description
			Interpretation
<input type="checkbox"/>	<input checked="" type="checkbox"/>		<ul style="list-style-type: none"> 1 In these Regulations A Company means LN GOLDSMITHS FOUNDATION. B Office means the Registered Office of the Company. C Act means the Companies Act 2013 and any statutory modification thereof. D Seal means the Common Seal of the Company. E Directors means the Directors of the Company and includes persons occupying the position of the Directors by whatever names called. 2 Unless the context otherwise requires words or expressions contained in these Articles shall bear the same meaning as in the Act or any statutory modification thereof in force at the date at which these Articles become binding on the Company. 3 The Company is a Private Company within the meaning of Section 2(68) of the Companies Act 2013 and accordingly i The right to transfer shares in the Company is restricted in the manner and to the extent hereinafter appearing ii The number of members of the Company (exclusive of persons who are in the employment of the Company and persons who having been formerly in the employment of the Company were members of the Company while in the employment and have continued to be members after the employment ceased) shall be limited to two hundred provided that for the purpose of this definition where two or more persons jointly hold one or more shares in the Company the shall be treated as a single member and. iii prohibits any invitation to the public to subscribe for any securities of the company
			Share Capital and Variation of rights
<input type="checkbox"/>	<input checked="" type="checkbox"/>		<ul style="list-style-type: none"> (a) The Authorised Share Capital of the Company shall be such amounts and be divided into such shares as may from time to time be provided in Clause V of the Memorandum of Association with power to increase or reduce the capital in accordance with the Companies regulations and legislative provisions for the time being in force in that behalf with the powers to divide the share capital whether original increased or decreased into several classes and attach thereto respectively such

	11	<p>ordinary preferential or special rights and conditions in such a manner as may for the time being be provided by the Regulations of the Company and allowed by law. (b) The rights of the holders of any class of shares forming part of capital for the time being of the Company may be modified affected varied extended surrendered or Abrogated in such manner as is or may be provided by the Articles of Association of the Company as originally registered or as altered from time to time. (c) The business of the Company may be commenced soon after the incorporation of the Company as and when the Directors shall think fit not with standing that part of the shares have been allotted.</p>
<input type="checkbox"/> <input type="checkbox"/>	2	<ul style="list-style-type: none"> • Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided one certificate for all his shares without payment of any charges or several certificates each for one or more of his shares upon payment of twenty rupees for each certificate after the first. Every certificate shall be under the seal and shall specify the shares to which it relates and the amount paid - up thereon. In respect of any share or shares held jointly by several persons the company shall not be bound to issue more than one certificate and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all such holders
<input type="checkbox"/> <input type="checkbox"/>	3	<ul style="list-style-type: none"> • If any share certificate be worn out defaced mutilated or torn or if there be no further space on the back for endorsement of transfer then upon production and surrender thereof to the company a new certificate may be issued in lieu thereof and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the company and on execution of such indemnity as the company deem adequate a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate. The provisions of Articles (2) and (3) shall mutatis mutandis apply to debentures of the company.
<input type="checkbox"/> <input type="checkbox"/>	4	<ul style="list-style-type: none"> • Except as required by law no person shall be recognised by the company as holding any share upon any trust and the company shall not be bound by or be compelled in any way to recognise (even when having notice thereof) any equitable contingent future or partial interest in any share or any interest in any fractional part of a share or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.
<input type="checkbox"/> <input type="checkbox"/>	5	<ul style="list-style-type: none"> • The company may exercise the powers of paying commissions conferred by sub-section (6) of section 40 provided that the rate per cent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder. The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40. The commission may be satisfied by the payment of cash or the allotment

		of fully or partly paid shares or partly in the one way and partly in the other.
<input type="checkbox"/>	<input type="checkbox"/>	6
		<ul style="list-style-type: none"> If at any time the share capital is divided into different classes of shares the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may subject to the provisions of section 48 and whether or not the company is being wound up be varied with the consent in writing of the holders of three-fourths of the issued shares of that class or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class. To every such separate meeting the provisions of these regulations relating to general meetings shall mutatis mutandis apply but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.
<input type="checkbox"/>	<input type="checkbox"/>	7
		<ul style="list-style-type: none"> The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not unless otherwise expressly provided by the terms of issue of the shares of that class be deemed to be varied by the creation or issue of further shares ranking pari passu therewith.
<input type="checkbox"/>	<input type="checkbox"/>	8
		<ul style="list-style-type: none"> Subject to the provisions of section 55 any preference shares may with the sanction of an ordinary resolution be issued on the terms that they are to be redeemed on such terms and in such manner as the company before the issue of the shares may by special resolution determine.
		Lien
<input type="checkbox"/>	<input type="checkbox"/>	9
		<ul style="list-style-type: none"> The company shall have a first and paramount lien on every share (not being a fully paid share) for all monies (whether presently payable or not) called or payable at a fixed time in respect of that share and on all shares (not being fully paid shares) standing registered in the name of a single person for all monies presently payable by him or his estate to the company Provided that the Board of directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause. The companys lien if any on a share shall extend to all dividends payable and bonuses declared from time to time in respect of such shares.
<input type="checkbox"/>	<input type="checkbox"/>	10
		<ul style="list-style-type: none"> The company may sell in such manner as the Board thinks fit any shares on which the company has a lien Provided that no sale shall be made unless a sum in respect of which the lien exists is presently payable or b until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.
<input type="checkbox"/>	<input type="checkbox"/>	11
		<ul style="list-style-type: none"> To give effect to any such sale the Board may authorise some person to transfer the shares sold to the purchaser thereof The purchaser shall be registered as the holder of the shares comprised in any such transfer. The purchaser shall not be bound to see to the application of the purchase money nor shall his title to the shares be

		affected by any irregularity or invalidity in the proceedings in reference to the sale.
<input type="checkbox"/>	<input type="checkbox"/>	12
		<ul style="list-style-type: none"> The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable. The residue if any shall subject to a like lien for sums not presently payable as existed upon the shares before the sale be paid to the person entitled to the shares at the date of the sale.
		<i>Calls on shares</i>
<input type="checkbox"/>	<input type="checkbox"/>	13
		<ul style="list-style-type: none"> The Board may from time to time make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and not by the conditions of allotment thereof made payable at fixed times Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at less than one month from the date fixed for the payment of the last preceding call. Each member shall subject to receiving at least fourteen days notice specifying the time or times and place of payment pay to the company at the time or times and place so specified the amount called on his shares. A call may be revoked or postponed at the discretion of the Board.
<input type="checkbox"/>	<input type="checkbox"/>	14
		<ul style="list-style-type: none"> A call shall be deemed to have been made at the time when the resolution of the Board authorizing the call was passed and may be required to be paid by instalments.
<input type="checkbox"/>	<input type="checkbox"/>	15
		<ul style="list-style-type: none"> The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.
<input type="checkbox"/>	<input type="checkbox"/>	16
		<ul style="list-style-type: none"> If a sum called in respect of a share is not paid before or on the day appointed for payment thereof the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent per annum or at such lower rate if any as the Board may determine. The Board shall be at liberty to waive payment of any such interest wholly or in part.
<input type="checkbox"/>	<input type="checkbox"/>	17
		<ul style="list-style-type: none"> Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date whether on account of the nominal value of the share or by way of premium shall for the purposes of these regulations be deemed to be a call duly made and payable on the date on which by the terms of issue such sum becomes payable. In case of non-payment of such sum all the relevant provisions of these regulations as to payment of interest and expenses forfeiture or otherwise shall apply as if such sum had become payable by virtue of a call duly made and notified.
<input type="checkbox"/>	<input type="checkbox"/>	18
		<ul style="list-style-type: none"> The Board - a. may if it thinks fit receive from any member willing to advance the same all or any part of the monies uncalled and unpaid upon any shares held by him and b. upon all or any of the monies so advanced may (until the same would but for such advance become presently payable) pay interest at such rate not exceeding unless the company in general meeting shall otherwise direct twelve per cent per annum as may be agreed upon between the Board and the member paying the sum in advance.

			Transfer of shares
<input type="checkbox"/>	<input type="checkbox"/>	19	<ul style="list-style-type: none"> The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee. The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.
<input type="checkbox"/>	<input type="checkbox"/>	20	<ul style="list-style-type: none"> The Board may subject to the right of appeal conferred by section 58 decline to register the transfer of a share not being a fully paid share to a person of whom they do not approve or any transfer of shares on which the company has a lien.
<input type="checkbox"/>	<input type="checkbox"/>	21	<ul style="list-style-type: none"> The Board may decline to recognise any instrument of transfer unless: <ul style="list-style-type: none"> the instrument of transfer is in the form as prescribed in rules made under sub-section (1) of section 56b. the instrument of transfer is accompanied by the certificate of the shares to which it relates and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer and the instrument of transfer is in respect of only one class of shares.
<input type="checkbox"/>	<input type="checkbox"/>	22	<ul style="list-style-type: none"> On giving not less than seven days previous notice in accordance with section 91 and rules made thereunder the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine. Provided that such registration shall not be suspended for more than thirty days at any one time or for more than forty-five days in the aggregate in any year.
			Transmission of shares
<input type="checkbox"/>	<input type="checkbox"/>	23	<ul style="list-style-type: none"> On the death of a member the survivor or survivors where the member was a joint holder and his nominee or nominees or legal representatives where he was a sole holder shall be the only persons recognised by the company as having any title to his interest in the shares. Nothing in clause (i) shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.
<input type="checkbox"/>	<input type="checkbox"/>	24	<ul style="list-style-type: none"> Any person becoming entitled to a share in consequence of the death or insolvency of a member may upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided elect either to be registered himself as holder of the share or to make such transfer of the share as the deceased or insolvent member could have made. The Board shall in either case have the same right to decline or suspend registration as it would have had if the deceased or insolvent member had transferred the share before his death or insolvency.
<input type="checkbox"/>	<input type="checkbox"/>	25	<ul style="list-style-type: none"> If the person so becoming entitled shall elect to be registered as holder of the share himself he shall deliver or send to the company a notice in writing signed by him stating that he so elects. If the person aforesaid shall elect to transfer the share he shall testify his election by executing a transfer of the share. All the limitations, restrictions and provisions of these regulations relating to the right to transfer and the registration of transfers of

		shares shall be applicable to any such notice or transfer as aforesaid as if the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.	
<input type="checkbox"/>	<input type="checkbox"/>	26	<ul style="list-style-type: none"> A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share except that he shall not before being registered as a member in respect of the share be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company Provided that the Board may at any time give notice requiring any such person to elect either to be registered himself or to transfer the share and if the notice is not complied with within ninety days the Board may thereafter withhold payment of all dividends bonuses or other monies payable in respect of the share until the requirements of the notice have been complied with.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	27	<ul style="list-style-type: none"> In case of a One Person Company on the death of the sole member the person nominated by such member shall be the person recognised by the company as having title to all the shares of the member the nominee on becoming entitled to such shares in case of the members death shall be informed of such event by the Board of the company such nominee shall be entitled to the same dividends and other rights and liabilities to which such sole member of the company was entitled or liable on becoming member such nominee shall nominate any other person with the prior written consent of such person who shall in the event of the death of the member become the member of the company.
<input type="checkbox"/>	<input type="checkbox"/>		
		Forfeiture of shares	
<input type="checkbox"/>	<input type="checkbox"/>	28	<ul style="list-style-type: none"> If a member fails to pay any call or instalment of a call on the day appointed for payment thereof the Board may at any time thereafter during such time as any part of the call or instalment remains unpaid serve a notice on him requiring payment of so much of the call or instalment as is unpaid together with any interest which may have accrued.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	29	<ul style="list-style-type: none"> The notice aforesaid shall name a further day (not being earlier than the expiry of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made and state that in the event of non-payment on or before the day so named the shares in respect of which the call was made shall be liable to be forfeited.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	30	<ul style="list-style-type: none"> If the requirements of any such notice as aforesaid are not complied with any share in respect of which the notice has been given may at any time thereafter before the payment required by the notice has been made be forfeited by a resolution of the Board to that effect.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	31	<ul style="list-style-type: none"> A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit. At any time before a sale or disposal as aforesaid the Board may cancel the forfeiture on such terms as it thinks fit.
<input type="checkbox"/>	<input type="checkbox"/>		

<input type="checkbox"/>	<input type="checkbox"/>	32	<ul style="list-style-type: none"> A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares but shall notwithstanding the forfeiture remain liable to pay to the company all monies which at the date of forfeiture were presently payable by him to the company in respect of the shares. The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.
<input type="checkbox"/>	<input type="checkbox"/>	33	<ul style="list-style-type: none"> A duly verified declaration in writing that the declarant is a director the manager or the secretary of the company and that a share in the company has been duly forfeited on a date stated in the declaration shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share The company may receive the consideration if any given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of The transferee shall thereupon be registered as the holder of the share and The transferee shall not be bound to see to the application of the purchase money if any nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture sale or disposal of the share.
<input type="checkbox"/>	<input type="checkbox"/>	34	<ul style="list-style-type: none"> The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any sum which by the terms of issue of a share becomes payable at a fixed time whether on account of the nominal value of the share or by way of premium as if the same had been payable by virtue of a call duly made and notified.
			Alteration of capital
<input type="checkbox"/>	<input type="checkbox"/>	35	<ul style="list-style-type: none"> The company may from time to time by ordinary resolution increase the share capital by such sum to be divided into shares of such amount as may be specified in the resolution.
<input type="checkbox"/>	<input type="checkbox"/>	36	<ul style="list-style-type: none"> Subject to the provisions of section 61 the company may by ordinary resolution consolidate and divide all or any of its share capital into shares of larger amount than its existing shares convert all or any of its fully paid-up shares into stock and reconvert that stock into fully paid-up shares of any denomination sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum cancel any shares which at the date of the passing of the resolution have not been taken or agreed to be taken by any person.
<input type="checkbox"/>	<input type="checkbox"/>	37	<ul style="list-style-type: none"> Where shares are converted into stock the holders of stock may transfer the same or any part thereof in the same manner as and subject to the same regulations under which the shares from which the stock arose might before the conversion have been transferred or as near thereto as circumstances admit Provided that the Board may from time to time fix the minimum amount of stock transferable so however that such minimum shall not exceed the nominal amount of the shares from which the stock arose. the holders of stock shall according to the amount of stock held by them have the same rights privileges and advantages as regards dividends voting at meetings of the company and other matters as if they held the shares from which the stock arose but no such

		<p>privilege or advantage (except participation in the dividends and profits of the company and in the assets on winding up) shall be conferred by an amount of stock which would not if existing in shares have conferred that privilege or advantage. such of the regulations of the company as are applicable to paid-up shares shall apply to stock and the words share and shareholder in those regulations shall include stock and stock-holder respectively.</p>
<input type="checkbox"/>	<input type="checkbox"/>	<p>38</p> <ul style="list-style-type: none"> The company may by special resolution reduce in any manner and with and subject to any incident authorised and consent required by law its share capital any capital redemption reserve account or any share premium account.
		Capitalisation of profits
<input type="checkbox"/>	<input type="checkbox"/>	<p>39</p> <ul style="list-style-type: none"> The company in general meeting may upon the recommendation of the Board resolve that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the company's reserve accounts or to the credit of the profit and loss account otherwise available for distribution and that such sum be accordingly set free for distribution in the manner specified in clause (ii) amongst the members who would have been entitled thereto if distributed by way of dividend and in the same proportions. The sum aforesaid shall not be paid in cash but shall be applied subject to the provision contained in clause (iii) either in or towards paying up any amounts for the time being unpaid on any shares held by such members respectively paying up in full unissued shares of the company to be allotted and distributed credited as fully paid-up to and amongst such members in the proportions aforesaid partly in the way specified in sub-clause (A) and partly in that specified in sub-clause (B) A securities premium account and a capital redemption reserve account may for the purposes of this regulation be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares The Board shall give effect to the resolution passed by the company in pursuance of this regulation.
<input type="checkbox"/>	<input type="checkbox"/>	<p>40</p> <ul style="list-style-type: none"> Whenever such a resolution as aforesaid shall have been passed the Board shall make all appropriations and applications of the undivided profits resolved to be capitalised thereby and all allotments and issues of fully paid shares if any and generally do all acts and things required to give effect thereto. The Board shall have power to make such provisions by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit for the case of shares becoming distributable in fractions and to authorise any person to enter on behalf of all the members entitled thereto into an agreement with the company providing for the allotment to them respectively credited as fully paid-up of any further shares to which they may be entitled upon such capitalisation or as the case may require for the payment by the company on their behalf by the application thereto of their respective proportions of profits resolved to be capitalised of the amount or any part of the amounts remaining unpaid on their existing shares Any agreement made under such authority shall be effective and binding on such members

			Buy-back of shares
<input type="checkbox"/>	<input type="checkbox"/>	41	<ul style="list-style-type: none"> Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force the company may purchase its own shares or other specified securities.
			General meetings
<input type="checkbox"/>	<input type="checkbox"/>	42	<ul style="list-style-type: none"> All general meetings other than annual general meeting shall be called extraordinary general meeting.
<input type="checkbox"/>	<input type="checkbox"/>	43	<ul style="list-style-type: none"> The Board may whenever it thinks fit call an extraordinary general meeting. If at any time directors capable of acting who are sufficient in number to form a quorum are not within India any director or any two members of the company may call an extraordinary general meeting in the same manner as nearly as possible as that in which such a meeting may be called by the Board.
			Proceedings at general meetings
<input type="checkbox"/>	<input type="checkbox"/>	44	<ul style="list-style-type: none"> No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business. Save as otherwise provided herein the quorum for the general meetings shall be as provided in section 103.
<input type="checkbox"/>	<input type="checkbox"/>	45	<ul style="list-style-type: none"> The chairperson if any of the Board shall preside as Chairperson at every general meeting of the company.
<input type="checkbox"/>	<input type="checkbox"/>	46	<ul style="list-style-type: none"> If there is no such Chairperson or if he is not present within fifteen minutes after the time appointed for holding the meeting or is unwilling to act as chairperson of the meeting the directors present shall elect one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	47	<ul style="list-style-type: none"> If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting the members present shall choose one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	48	<ul style="list-style-type: none"> In case of a One Person Company the resolution required to be passed at the general meetings of the company shall be deemed to have been passed if the resolution is agreed upon by the sole member and communicated to the company and entered in the minutes book maintained under section 118 such minutes book shall be signed and dated by the member the resolution shall become effective from the date of signing such minutes by the sole member.
			Adjournment of meeting
<input type="checkbox"/>	<input type="checkbox"/>	49	<ul style="list-style-type: none"> The Chairperson may with the consent of any meeting at which a quorum is present and shall if so directed by the meeting adjourn the meeting from time to time and from place to place. No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for thirty days or more notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid and as provided in section 103 of the Act it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

			Voting rights
<input type="checkbox"/>	<input type="checkbox"/>	50	<ul style="list-style-type: none"> Subject to any rights or restrictions for the time being attached to any class or classes of shares on a show of hands every member present in person shall have one vote and on a poll the voting rights of members shall be in proportion to his share in the paid-up equity share capital of the company.
<input type="checkbox"/>	<input type="checkbox"/>	51	<ul style="list-style-type: none"> A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.
<input type="checkbox"/>	<input type="checkbox"/>	52	<ul style="list-style-type: none"> In the case of joint holders the vote of the senior who tenders a vote whether in person or by proxy shall be accepted to the exclusion of the votes of the other joint holders. For this purpose seniority shall be determined by the order in which the names stand in the register of members.
<input type="checkbox"/>	<input type="checkbox"/>	53	<ul style="list-style-type: none"> A member of unsound mind or in respect of whom an order has been made by any court having jurisdiction in lunacy may vote whether on a show of hands or on a poll by his committee or other legal guardian and any such committee or guardian may on a poll vote by proxy.
<input type="checkbox"/>	<input type="checkbox"/>	54	<ul style="list-style-type: none"> Any business other than that upon which a poll has been demanded maybe proceeded with pending the taking of the poll.
<input type="checkbox"/>	<input type="checkbox"/>	55	<ul style="list-style-type: none"> No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid
<input type="checkbox"/>	<input type="checkbox"/>	56	<ul style="list-style-type: none"> No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered and every vote not disallowed at such meeting shall be valid for all purposes. Any such objection made in due time shall be referred to the Chairperson of the meeting whose decision shall be final and conclusive.
			Proxy
<input type="checkbox"/>	<input type="checkbox"/>	57	<ul style="list-style-type: none"> The instrument appointing a proxy and the power-of-attorney or other authority if any under which it is signed or a notarised copy of that power or authority shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote or in the case of a poll not less than 24 hours before the time appointed for the taking of the poll and in default the instrument of proxy shall not be treated as valid.
<input type="checkbox"/>	<input type="checkbox"/>	58	<ul style="list-style-type: none"> An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105
<input type="checkbox"/>	<input type="checkbox"/>	59	<ul style="list-style-type: none"> A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed or the transfer of the shares in respect of which the proxy is given Provided that no

			intimation in writing of such death insanity revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.
			Board of Directors
<input type="checkbox"/>	<input checked="" type="checkbox"/>	60	<ul style="list-style-type: none"> (i) The number of Directors shall not be less than two and not more than fifteen.(ii) The first Directors of the Company shall be-1. Mr.GAJULASRINIVASA RAO 2. Mr.GUNTI NAGA RAJU3. Mr.KANDULA NAGARJUNA4. Mr.PADAVALAMAHESH
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	61	<ul style="list-style-type: none"> The remuneration of the directors shall in so far as it consists of a monthly payment be deemed to accrue from day-to-day. In addition to the remuneration payable to them in pursuance of the Act the directors may be paid all travelling hotel and other expenses properly incurred by them in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company or in connection with the business of the company.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	62	<ul style="list-style-type: none"> The Board may pay all expenses incurred in getting up and registering the company.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	63	<ul style="list-style-type: none"> The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register and the Board may (subject to the provisions of that section) make and vary such regulations as it may think fit respecting the keeping of any such register.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	64	<ul style="list-style-type: none"> All cheques promissory notes drafts hundis bills of exchange and other negotiable instruments and all receipts for monies paid to the company shall be signed drawn accepted endorsed or otherwise executed as the case may be by such person and in such manner as the Board shall from time to time by resolution determine
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	65	<ul style="list-style-type: none"> Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	66	<ul style="list-style-type: none"> Subject to the provisions of section 149 the Board shall have power at any time and from time to time to appoint a person as an additional director provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles. Such person shall hold office only up to the date of the next annual general meeting of the company but shall be eligible for appointment by the company as a director at that meeting subject to the provisions of the Act.
<input type="checkbox"/>	<input type="checkbox"/>		
			Proceedings of the Board
<input type="checkbox"/>	<input type="checkbox"/>	67	<ul style="list-style-type: none"> The Board of Directors may meet for the conduct of business adjourn and otherwise regulate its meetings as it thinks fit. A director may and the manager or secretary on the requisition of a director shall at any time summon a meeting of the Board.
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>	68	<ul style="list-style-type: none"> Save as otherwise expressly provided in the Act questions arising at any meeting of the Board shall be decided by a majority of votes. In case of an equality of
<input type="checkbox"/>	<input type="checkbox"/>		

			votes the Chairperson of the Board if any shall have a second or casting vote.
<input type="checkbox"/>	<input type="checkbox"/>	69	<ul style="list-style-type: none"> The continuing directors may act notwithstanding any vacancy in the Board but if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board the continuing directors or director may act for the purpose of increasing the number of directors to that fixed for the quorum or of summoning a general meeting of the company but for no other purpose.
<input type="checkbox"/>	<input type="checkbox"/>	70	<ul style="list-style-type: none"> The Board may elect a Chairperson of its meetings and determine the period for which he is to hold office. If no such Chairperson is elected or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting the directors present may choose one of their number to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	71	<ul style="list-style-type: none"> The Board may subject to the provisions of the Act delegate any of its powers to committees consisting of such member or members of its body as it thinks fit. Any committee so formed shall in the exercise of the powers so delegated conform to any regulations that may be imposed on it by the Board.
<input type="checkbox"/>	<input type="checkbox"/>	72	<ul style="list-style-type: none"> A committee may elect a Chairperson of its meetings. If no such Chairperson is elected or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting the members present may choose one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	73	<ul style="list-style-type: none"> A committee may meet and adjourn as it thinks fit. Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present and in case of an equality of votes the Chairperson shall have a second or casting vote.
<input type="checkbox"/>	<input type="checkbox"/>	74	<ul style="list-style-type: none"> All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director shall notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid or that they or any of them were disqualified be as valid as if every such director or such person had been duly appointed and was qualified to be a director.
<input type="checkbox"/>	<input type="checkbox"/>	75	<ul style="list-style-type: none"> Save as otherwise expressly provided in the Act a resolution in writing signed by all the members of the Board or of a committee thereof for the time being entitled to receive notice of a meeting of the Board or committee shall be valid and effective as if it had been passed at a meeting of the Board or committee duly convened and held.
<input type="checkbox"/>	<input type="checkbox"/>	76	<ul style="list-style-type: none"> In case of a One Person Company where the company is having only one director all the businesses to be transacted at the meeting of the Board shall be entered into minutes book maintained under section 118 such minutes book shall be signed and dated by the director the resolution shall become effective from the date of signing such minutes by the director.

			Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer
<input type="checkbox"/>	<input type="checkbox"/>	77	<ul style="list-style-type: none"> Subject to the provisions of the Act A chief executive officer manager company secretary or chief financial officer may be appointed by the Board for such term at such remuneration and upon such conditions as it may think fit and any chief executive officer manager company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board A director may be appointed as chief executive officer manager company secretary or chief financial officer
<input type="checkbox"/>	<input type="checkbox"/>	78	<ul style="list-style-type: none"> A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer manager company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as or in place of chief executive officer manager company secretary or chief financial officer.
			The Seal
<input type="checkbox"/>	<input type="checkbox"/>	79	<ul style="list-style-type: none"> The Board shall provide for the safe custody of the seal. The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the Board or of a committee of the Board authorised by it in that behalf and except in the presence of at least two directors and of the secretary or such other person as the Board may appoint for the purpose and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.
			Dividends and Reserve
<input checked="" type="checkbox"/>	<input type="checkbox"/>	80	<ul style="list-style-type: none"> The company in general meeting may declare dividends but no dividend shall exceed the amount recommended by the Board.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	81	<ul style="list-style-type: none"> Subject to the provisions of section 123 the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	82	<ul style="list-style-type: none"> The Board may before recommending any dividend set aside out of the profits of the company such sums as it thinks fit as a reserve or reserves which shall at the discretion of the Board be applicable for any purpose to which the profits of the company may be properly applied including provision for meeting contingencies or for equalizing dividends and pending such application may at the like discretion either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may from time to time think fit. The Board may also carry forward any profits which it may consider necessary not to divide without setting them aside as a reserve
<input checked="" type="checkbox"/>	<input type="checkbox"/>	83	<ul style="list-style-type: none"> Subject to the rights of persons if any entitled to shares with special rights as to dividends all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid but if and so long as nothing is paid upon any of the shares in the company dividends may be declared and paid according to the amounts of the shares. No amount paid or credited as paid on a share in

			advance of calls shall be treated for the purposes of this regulation as paid on the share. All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid but if any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	84	<ul style="list-style-type: none"> The Board may deduct from any dividend payable to any member all sums of money if any presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	85	<ul style="list-style-type: none"> Any dividend interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or in the case of joint holders to the registered address of that one of the joint holders who is first named on the register of members or to such person and to such address as the holder or joint holders may in writing direct. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	86	<ul style="list-style-type: none"> Any one of two or more joint holders of a share may give effective receipts for any dividends bonuses or other monies payable in respect of such share.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	87	<ul style="list-style-type: none"> Notice of any dividend that may have been declared shall be given to the persons entitled to share therein in the manner mentioned in the Act.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	88	<ul style="list-style-type: none"> No dividend shall bear interest against the company.
			Accounts
<input type="checkbox"/>	<input type="checkbox"/>	89	<ul style="list-style-type: none"> The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the company or any of them shall be open to the inspection of members not being directors. No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.
			Winding up
<input checked="" type="checkbox"/>	<input type="checkbox"/>	90	<ul style="list-style-type: none"> Subject to the provisions of Chapter XX of the Act and rules made thereunder If the company shall be wound up the liquidator may with the sanction of a special resolution of the company and any other sanction required by the Act divide amongst the members in specie or kind the whole or any part of the assets of the company whether they shall consist of property of the same kind or not. For the purpose aforesaid the liquidator may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members. The liquidator may with the like sanction vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.

			Indemnity
<input type="checkbox"/>	<input type="checkbox"/>	91	<ul style="list-style-type: none"> Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings whether civil or criminal in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.
			Others
<input type="checkbox"/>	<input checked="" type="checkbox"/>	92	<ul style="list-style-type: none"> PREFERENCE SHARES(i)The Company shall subject to provisions of the Companies Act has power to issue preference shares redeemable at the option of the Company or to issue share with disproportionate voting rights.ALTERATION TO MEMORANDUM(ii)The Company shall have the power to alter the conditions of the Memorandum in any manner.CONTROL OF SHARES(iii)The shares of the Company shall be under the control and discretion of the Board of Directors who may divide the shares into several classes and subject to the provisions herein contained may allot transfer or persons and for such consideration upon such terms and conditions at such time as the directors may in their absolute discretion think fit and such shares may be issued at par at a premium or at a discount. The Directors may allot and issue shares in the capital of the company in payment or part payment for any property sold and transferred or for services rendered to the company or the conduct of its business or for any other consideration and any shares so allotted may be issued as fully paid up and or partly paid up shares. The company shall have the power to issue shares having disproportionate voting rights.SHARES HELD JOINTLY(iv)If the shares are held in the name of two or more jointly then the person first named in the Register of Members shall for all the purpose except voting and transfer be deemed to be sole holder thereof. But the joint holders are severally and jointly liable for all purpose.INCREASE OF CAPITAL(v)The Company in General Meeting may from time to time increase the Capital by the creation of new shares such increase to be of such aggregate amount and to be divided into shares of such respective amounts as the resolution shall prescribe. Subject to the provisions of the Act any shares of the original or increased Capital shall be issued upon such terms and conditions and with such right and privileges annexed thereto as the General Meeting resolving upon the creation thereof shall direct and if no direction be given as the Directors shall determine and in particular such may be issued with a preferential or qualified right to divide and in the distribution of Assets of the Company.ISSUE OF SHARES IN KIND(vi)The Company subject to the provisions of the Companies Act 2013 and the statutory modifications and applicable provisions if any is authorised to issue the Shares in kind to the Shareholders.BORROWING POWERS(vii)Subject to section 73 and 179 of the Companies Act 2013 and Regulations made there under and Directions issued by the RBI the directors may from time to time raise or borrow any sums of money for and on behalf of the Company from the member or other persons companies or banks or they may themselves advance money to the company on such interest as may be approved by the Directors.(viii)The Directors may from time to time secure the payment of such money in such manner and

upon such terms and conditions in all respects as they deem fit and in particular by the issue of bonds or debentures or by pledge mortgage charge or any other security on all or any properties of the Company (both present and future) including its uncalled capital for the time being. OPERATION OF BANK ACCOUNTS (ix) The Directors shall have the power to open bank accounts to sign cheques on behalf of the Company and to operate all banking accounts of the Company and to receive payments make endorsements draw and accept negotiable instruments and bills or may authorize any other person or persons to exercise such powers. SECRECY (x) Subject to the provisions of law of land and the act every manager auditor trustee member of a committee officer servant agent accountant or other persons employed in the business of the company shall if so required by the Board of Directors before entering upon his duties sign declaration pledging himself to observe strict secrecy respecting all transactions of the Company with its customers and the state of account with individuals and in matters relating thereto and shall by such declaration pledge himself not to reveal any of the matters which may come to his knowledge in the discharge of his duties except when required to do so by the directors or by any court of law and except so far as may be necessary in order to comply with any of the provisions in these presents. GENERAL AUTHORITY (xi) Wherever in the applicable provisions under Companies Act 2013 it has been provided that any Company shall have any right privilege or authority or that any Company could carry out any transaction only if the Company is authorized by its Articles then and in that case this regulation hereby authorizes and empowers the Company to have such right privilege or authority and to carry out such transaction as have been permitted by the Act without there being any other specific regulation in that behalf herein provided.

Subscriber Details

S. No.	Subscriber Details				
	*Name, Address, Description and Occupation	DIN / PAN / Passport number	*Place	DSC	Dated
1	NAGARJUNA KANDULA, 4-3 04, Old Maszid center Shara f Bazar Mangalagiri Andhra Pradesh 522503 Old Mangal agiri Guntur India.	D*Z*K*8*3*	Vijayawada	KANDULA NAGARAJU NA Digitally signed by KANDULA NAGARAJU Date: 2024.11.04 16:39:29 +05'30'	04/11/2024
2	NAGA RAJU GUNTI, 11-350 E2, Varahara Peta Old Mang alagiri Mangalagiri Andhra P radesh 522503 Old Mangala giri Guntur India.	A*T*G*5*7*	Vijayawada	GUNTI NAGARAJU U Digitally signed by GUNTI NAGARAJU Date: 2024.11.04 16:40:14 +05'30'	04/11/2024
3	MAHESH PADAVALA, 11-87 3, Sramika Nagar Mangalagi ri Andhra Pradesh 522503 O ld Mangalagiri Guntur India.	E*R*P*5*7*	Vijayawada	PADAVAL A MAHESH Digitally signed by PADAVALA MAHESH Date: 2024.11.04 16:42:06 +05'30'	04/11/2024


4	SRINIVASA RAO GAJULA, D NO 1-756A, YADAVA BAZAR PARK ROAD Mangalagiri An dhra Pradesh 522503 Mang alagiri Guntur India.	1*5*1*4*	Vijayawada	GAJULA SRINIVASA RAO A RAO Digitally signed by GAJULA SRINIVASA RAO Date: 2024.11.04 16:42:59 +05'30'	04/11/2024
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Signed before me

Name Prefix (ACA/FCA/ACS/ FCS/ACMA/ FCMA)	*Name of the witness	*Address, Description and Occupation	*DIN / PAN / Passport number / Membership	*Place	DSC	Dated
FCA	GOPA RAVIK UMAR	D.No. 59-8/1-3/ 1, OFF No. 9, Sr avya Towers, Ga yatri Nagar, Vija yawada - 52000 8, Andhra Prade sh.	2*9*5*	Vijayawada	RAVI KUMAR GOPA Digitally signed by RAVI KUMAR GOPA Date: 2024.11.04 16:43:43 +05'30'	04/11/2024



ई- स्थायी लेखा संख्या कार्ड
e - Permanent Account Number (e-PAN) Card
AAGCL0238E

नाम / Name	LN GOLDSMITHS FOUNDATION	
निगमन/गठन की तारीख Date of Incorporation / Formation	05/11/2024	
		Signature Not Verified Digitally signed by Income Tax Deptt. Date: 2024.11.05 11:38:47 GMT+05:30

- ✓ Permanent Account Number (PAN) facilitate Income Tax Department linking of various documents, including payment of taxes, assessment, tax demand tax arrears, matching of information and easy maintenance & retrieval of electronic information etc. relating to a taxpayer. स्थायी लेखा संख्या (पैन) एक करदाता से संबंधित विभिन्न दस्तावेजों को जोड़ने में आयकर विभाग को सहायक होता है, जिसमें करों के भुगतान, आकलन, कर मांग, टैक्स बकाया, सूचना के मिलान और इलेक्ट्रॉनिक जानकारी का आसान रखरखाव व सहायता आदि भी शामिल है।
- ✓ Quoting of PAN is now mandatory for several transactions specified under Income Tax Act, 1961 (Refer Rule 114B of Income Tax Rules, 1962) आयकर अधिनियम, 1961 के तहत निर्दिष्ट कई लेनदेन के लिए स्थायी लेखा संख्या (पैन) का उल्लेख अब अनिवार्य है (आयकर नियम, 1962 के नियम 114B, का संदर्भ लें)
- ✓ Possessing or using more than one PAN is against the law & may attract penalty of upto Rs. 10,000. एक से अधिक स्थायी लेखा संख्या (पैन) का रखना या उपयोग करना, कानून के विरुद्ध है और इसके लिए 10,000 रुपये तक का दंड लगाया जा सकता है।
- ✓ The PAN Card enclosed contains Enhanced QR Code which is readable by a specific Android Mobile App. Keyword to search this specific Mobile App on Google Play Store is "Enhanced QR Code Reader for PAN Card. संलग्न पैन कार्ड में एवहांवर क्यूआर कोड शामिल है जो एक विशिष्ट एंड्रॉइड मोबाइल ऐप द्वारा पठनीय है। Google Play Store पर इस विशिष्ट मोबाइल ऐप को खोजने के लिए कीवर्ड "Enhanced QR Code Reader for PAN Card" है।

Cut

<p>आयकर विभाग INCOME TAX DEPARTMENT</p> <p>भारत सरकार GOVT OF INDIA</p> <p>स्थायी लेखा संख्या कार्ड Permanent Account Number Card AAGCL0238E</p> <p>नाम / Name LN GOLDSMITHS FOUNDATION</p> <p>निगमन/गठन की तारीख Date of Incorporation/Formation 05/11/2024</p> 	<p>इस कार्ड के खोने/खोने पर कृपया सूचित करें/सूचित करें। आयकर विभाग से इस कार्ड को वापस लेने के लिए सूचित करें। (यदि इसे एवहांवर ई-पैन कार्ड के रूप में इस्तेमाल किया गया है)</p> <p>कीवर्ड: आयकर विभाग कीवर्ड: आयकर विभाग फोन: 111321</p> <p>If this card is lost / someone's lost card is found, please inform / return to : Income Tax PAN Services Unit, Income Tax Department (Formerly PAN24 e-Governance Infrastructure Limited) 101, Phase 1, Cyber City, Gurugram, Haryana, India Phone: 111321</p> <p>Tel: 011-261-2721, 8008, website: www.pandep.gov.in</p>
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Electronically issued and Digitally signed ePAN is a valid mode of issue of Permanent Account Number (PAN) post amendments in clause (c) in the Explanation occurring after sub-section (8) of Section 139A of Income Tax Act, 1961 and sub-rule (5) of Rule 114 of the Income Tax Rules, 1962. For more details, [click here](#)




Government of India

Form GST REG-06

[See Rule 10(1)]

Registration Certificate

Registration Number : 37AAGCL0238E1ZS

1.	Legal Name	LN GOLDSMITHS FOUNDATION			
2.	Trade Name, if any	LN GOLDSMITHS FOUNDATION			
3.	Additional trade names, if any				
4.	Constitution of Business	Private Limited Company			
5.	Address of Principal Place of Business	Building No./Flat No.: Door No: 9-44A Name Of Premises/Building: PEPL TOWERS Road/Street: Goutham Buddha Road Locality/Sub Locality: Mangalagiri City/Town/Village: Mangalagiri District: Guntur State: Andhra Pradesh PIN Code: 522503			
6.	Date of Liability				
7.	Period of Validity	From	29/11/2024	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Centre			
Signature Signature Not Verified Digitally signed by DS GOODS AND SERVICES TAX NETWORK 15 Date: 2024.11.29 15:15:53 IST					
Name		Paka Bharath Kumar			
Designation		Superintendent			
Jurisdictional Office		VISHAKAPATNAM-AMARAVATHI			
Date of issue of Certificate		29/11/2024			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 29/11/2024 by the jurisdictional authority.



Goods and Services Tax Identification Number: 37AAGCL0238E1ZS

Details of Additional Place of Business(s)

Legal Name LN GOLDSMITHS FOUNDATION

Trade Name, if any LN GOLDSMITHS FOUNDATION

Total Number of Additional Places of Business in the State 0

Goods and Services Tax



Goods and Services Tax Identification Number: 37AAGCL0238E1ZS

Legal Name LN GOLDSMITHS FOUNDATION

Trade Name, if any LN GOLDSMITHS FOUNDATION

Details of Managing / Whole-time Directors and Key Managerial Persons

1		Name	Srinivasa Rao Gajula
		Designation/Status	Director
		Resident of State	Andhra Pradesh
2		Name	Naga Raju Gunti
		Designation/Status	Director
		Resident of State	Andhra Pradesh
3		Name	Nagarjuna Kandula
		Designation/Status	Director
		Resident of State	Andhra Pradesh
4		Name	Mahesh Padavala
		Designation/Status	Director
		Resident of State	Andhra Pradesh

Appendix – II

Building Lease Agreement

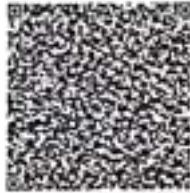


e-Stamp

Certificate No. : IN-AP46336832616507W
 Certificate Issued Date : 30-Nov-2024 02:29 PM
 Account Reference : NEWIMPACC (SV)/ ap18064004/ AP-GNT/ AP-MGG/lappoggowu
 DDO Code : 06082308001 SRO MANGALAGIRI
 Unique Doc. Reference : SUBIN-APAP1806400479878891479945W
 Purchased by : NAGARAJU GUNTI
 Description of Document : Article 00 Not Mentioned
 Property Description : Not Applicable
 Consideration Price (Rs.) : 0
 (Zero)
 First Party : LN GOLDSMITHS FOUNDATION
 Second Party : Not Applicable
 Paid By (For Whom) : LN GOLDSMITHS FOUNDATION
 Stamp Duty Amount(Rs.) : 100
 (One Hundred only)

₹100

₹100:100:100:100



₹100



Please write or type below this line

IN-AP46336832616507W

RENTAL AGREEMENT

This Rent Agreement is made on this, 1st NOVEMBER 2024 at Mangalagiri (hereinafter referred to as "Rental Agreement"), between;

1).M/S. PITHALLA ESTATES PRIVATE LIMITED, MANGALAGIRI, (CIN:U45400AP2015 PTC 096491,PAN NO-AAGCB3251K) a company registers under section-8 of companies Act 2013 having Registered Office at Door No—11-94/503,Sri BALAJI fortune Towers,A-Block, Opp Auto Nagar, Mangalagiri, Guntur District, Andhra Pradesh,India,Pin-522503RepBy.It's Managing Director Mr.PITHALLA MASTAN RAO S/o PITHALLA KOTESWA RAO(Adhar no-4974 0931 8672) resident of D.No-7-562, Nidamarru Road, Mangalagiri, Guntur Dist, Andhra Pradesh , PIN-522503.2).Mr. PANDI RAJASEKHARA RAO,S/o PANDI MALLIKARJUNA RAO(Adhar no-7100 6787 0203) resident of D.No-1-604,Sarada residency, Gowthambudha raod, Mangalagiri, Guntur Dist, Andhra Pradesh , PIN-522503, here in after called the "OWNERS"

Signature of the OWNERS

Scheduled Property

For Pithalla Estates Private Limited

P. Mastan Rao
P. Mastan Rao

Signature of the TENANT

For LN GOLDSMITHS FOUNDATION

G. Srinivasa Rao

LN 0025234012
DIRECTOR

Statutory Alert: Managing Director

1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

6685

15945
2024

ORIGINAL



Sheet Endorsement

Sheet 1-8

Book No: 1

CS No / Year: 16685 / 2024

Doct No / Year: 15945 / 2024







Digitally Signed by:
Name: K. APATI BALAGU
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42.

Sub-Registrar, MANGALAGIRI

Presentation Endorsement

Presented in the Office of the Joint Sub-Registrar, MANGALAGIRI along with the Photographs & Thumb Impressions as required Under Section 32-A of Registration Act, 1908 and fee of Rs. 0/- paid between the hours of 5PM and 6PM on the 30th day of November, 2024

Execution admitted by (Details of all Executants/Claimants under Sec 32A):

Aadhar Details	FingerPrint	Sign
<p>LE-1-1 Aadhaar No: XXXXXXXX9001</p>  <p>Name Nagaraju Gunti [R] M/S.Ln Goldsmiths Foundation, Mangalagiri, Rep By Directors, 1. Nagaraju Gunti 2. Srinivasa Rao Ga</p>  <p>Relation Address Gunti Veranjaneyulu 11-35B/2 Old Mangalagiri VARAHARA PETA Guntur</p>		<p>Digitally Signed by: Name: Gunti Nagaraju Location: MANGALAGIRI Reason: endorsementSign Date: Mon Dec 02 17:19:27.</p>
<p>LE-2-1 Aadhaar No: XXXXXXXX6758</p>  <p>Name Srinivasa Rao Gajula [R] M/S.Ln Goldsmiths Foundation, Mangalagiri, Rep By Directors, 1. Nagaraju Gunti 2. Srinivasa Rao Ga</p>  <p>Relation Address Chandraiah Gajula 3-750(A) Mangalagiri Yallara Bazar Guntur</p>		<p>Digitally Signed by: Name: Gajula Srinivasa Rao Location: MANGALAGIRI Reason: endorsementSign Date: Mon Dec 02 17:20:47.</p>



FOR THE GOVERNMENT OF ANDHRA PRADESH

Generated On: 02/12/2024 17:01:21



(which expression shall, unless repugnant or inconsistent to the context herein, mean and include the flat owner as per the annexure to this Rental Agreement, their legal representatives, administrator/s, assignees and executor/s appointed under applicable laws) of the **First Part**.

AND

M/S LN GOLDSMITHS FOUNDATION (CIN: U88900AP2024 NPL116554, PAN-AAGCLO238E), a company registers under section-8 of companies Act 2013 having Registered Office at Door No-9-44/A, Goutham Budha Road, Mangalagiri, Guntur District, Andhra Pradesh, India, Pin-522503 Represented by its Directors, 1) **Mr. NAGARAJU GUNTI S/o. Mr. Gunti Veranjaneyulu**, (Adhar no-2119 4070 9001) aged-46 years, residing at Door No-11-350E2, Varahala peta, Old Mangalagiri, Mangalagiri, Guntur District, Andhra Pradesh, India, Pin-522503. 2) **Mr. SRINIVASA RAO GAJULA S/o. Mr. Chandraiah Gajula**, (Adhar no-9921 6394 8758) aged-51 years, residing at Door No-756(A), Yadava Bazar, Park Road, Mangalagiri, Guntur District, Andhra Pradesh, India, Pin-522503 hereinafter called the **"TENANT"**

(Which expression shall, unless repugnant or inconsistent to the context herein, mean and include its legal representatives, administrator/s, assignees and executor/s appointed under applicable laws) of the **Second Part**.

In this Rental Agreement the **OWNERS** and **TENANT** shall be referred to collectively as the "Parties" and the term Party shall refer to either of them.

NOW THIS RENTAL AGREEMENT WITNESS BETWEEN THE OWNER AND TENANT AS FOLLOWS.

1. Agreement: The **OWNERS** offers and the **TENANT** accepts the said Scheduled Properties on a monthly rental as per Clause 2 below for the tenure and as per Clause 3 below, on the terms and conditions contained hereinafter;

2. Monthly Rent Payable: In consideration of a monthly rent the **TENANT** agrees to pay to the **OWNERS** a total monthly rentals being a sum of Rs.1,40,000/- (Rupees One Lakh Forty Thousand Rupees Only) for the both of the Scheduled Properties together) Excluding Maintenance. Maintenance shall be paid by the **TENANT**,

Signature of the OWNERS

Scheduled Property Limited
For M/s. LN Goldsmiths Foundation Private Limited

P. T. Dinesh
Managing Director

Signature of the TENANT

For LN GOLDSMITHS FOUNDATION

Mr. G. Srinivasa Rao
DIRECTOR



Sheet Endorsement

Sheet 2-8

Digitally Signed by:
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42 .

Book No: 1 CS No / Year: 16695 / 2024 Doct No / Year: 15945 / 2024

Sub-Registrar, MANGALAGIRI

Aadhar Details

FingerPrint

Sign

LR-1 -1

Aadhaar No: XXXXXXXX8572



Name
Pithalla Mastan Rao [R]
M/S.Pithalla Estates Private
Limited,Mangalagiri,Rep By
Managing Director 1.Pithalla
Mastan Rao



Relation Address
Pithalla Koteswara House Number 7-561
Rao Mangalagiri Nilamanz Road
Guntur



Digitally Signed by:
Name: Pithalla Mastan Rao
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:15:27 .

LR-999 -2

Aadhaar No: XXXXXXXX0203



Name
Pandi Rajasekhara Rao

Relation Address
Pandi Mallikharjuna 9-149 yerrabalem sivalayam
Rao street Guntur



Digitally Signed by:
Name: Pandi Rajasekhara Ra
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:18:12 .



Generated On:02/12/2024 17:01:21



The agreed monthly rent for the Scheduled Properties as mentioned above shall be paid by the TENANT on or before 5th day of every succeeding month by depositing the same into the respective flat owner's/authorized person's/Lease holder's bank account and The TENANT shall pay the OWNERS monthly lease rent per two floors of Rs.1,40,000/- (Rupees One Lakh Forty Thousand Rupees Only) is increase every (2) years 15%.

3. TENURE OF RENTAL AGREEMENT. The tenure of the tenancy for the said Scheduled Properties and the term of this Rental Agreement shall be for a period of 180 months (one eighty months) (Hereinafter referred to as "Rental Period") commencing from 1st November 2024 to 31st October 2039 unless renewed by mutual consent on terms and conditions mutually agreed by the Parties.

4. Rent: If the TENANT failed to pay the rent continuously for three months the Rent period shall be deemed to be terminated and the TENANT shall vacate the premises forthwith.

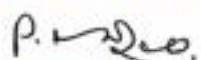
5. SECURITY DEPOSIT: It has been agreed that 3(Three) months security deposit will be paid for the Scheduled Properties. However the TENANT should clear all the arrears of rent, electricity bills, damages to the fitting & fixtures, if any to the Schedule Flat. The TENANT shall be responsible for any damages to the Schedule Flat except for normal wear and tear. after rent period Security Deposit Will be refundable .

6. EXTENTION: After the expiry of the present tenure of Rental Agreement (as above) the Tenant shall immediately hand over the possession of Scheduled Properties to the OWNERS in the same condition as It is I.e. as on today handed over to the TENANT at the beginning of the rental tenure .The further extension, if any, of the Rental Agreement shall be carried out on mutually agreed terms and conditions before (3) month to the date of expiry of this Rental Agreement. The owners of the premises have the absolute right to cancel this deed if he found any illegal activity etc. carried by the TENANT or if the owner needs the premises for his self utilization even this agreement period. Here with the tenant also agreed to conciliation of this deed by the owners only if he require for self utilization even this agreement period.

Signature of the OWNERS

Scheduled Property

For Pithalla Estates Private Limited

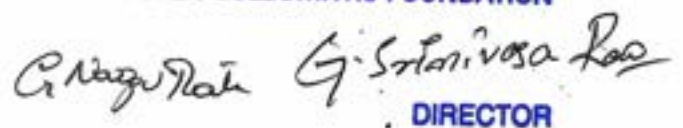


Managing Director

Signature of the TENANT

For LN GOLDSMITHS FOUNDATION





DIRECTOR



Sheet Endorsement

Book No: 1

CS No / Year: 16685 / 2024

Doct No / Year: 15945 / 2024

Digitally Signed by:
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42.

Sub-Registrar, MANGALAGIRI

Identified by Witness

Aadhar Details

FingerPrint

Sign

WT - 1

Aadhaar No: XXXX XXXX 6472



Name
Murali Mohan Rao Ande



Address
8-204A midde center Guntur



Digitally Signed by:
Name: Murali Mohan Rao Ar
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:22:45.

WT - 2

Aadhaar No: XXXXXXXX 4690



Name
Bhaitu Nagasatyanarayana



Address
27-1083 mangalagiri pavurala colony Guntur



Digitally Signed by:
Name: Bhaitu Nagasatyanara
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:23:22.

Date:
02/12/2024 17:01:21

Sub-Registrar, MANGALAGIRI
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42.

Generated On: 02/12/2024 17:01:21



DIRECTOR



7. INFRASTRUCTURE & MAINTENANCE: The Scheduled Properties occupier shall bear the flat inside cleaning expenses and maintain the Scheduled Properties in good and tenable. Condition and hand over in the same condition to the OWNERS after expiry of lease agreement. Housekeeping, security, water and power charges should be paid by the tenant only.

8. ELECTRICITY CHARGES: The Scheduled Properties occupier TENANT shall pay consumed electricity charges regularly and without any default as per the meters provided separately to the Scheduled Properties.

9. RIGHTS OF INSPECTION: The OWNERS or any of their representatives shall be entitled to enter the Schedule Flat at all reasonable hours for the purpose of inspection /carrying out any Repairs/Construction relating to the building.

10. USAGE OF THE PROPERTY: The TENANT is hereby allowed the OWNERS to use the schedule property for the purpose of a common facility centre of mangalagiri gold ornament cluster, to install machinery, equipment and other infrastructural and training facilities for gold ornament manufacturing to carry on their activity of providing various services to gold ornament manufacturers and to do such other activities as the tenant deems fit from time to time support gold ornament manufacturers.

11. TRANSFER OF TENANCY: Initially the TENANCY shall be for a period of 180 months as mentioned in clause 3, if in future the OWNERS sells any of the Scheduled Properties consisting therein to another party, then the Rental Agreement will be transferred in the name of new owner of such flat. The new Owner shall be deemed to have accepted the present Tenancy and shall allow the TENANT to be continued till expiry of the tenure of this Rental Agreement.

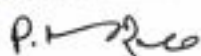
12. ALTERATIONS: Any alterations within the Schedule Flats such as paint, wallpaper, alter or redecorate, change or install antenna or other equipment, screws, fastening devices, large nails, or adhesive materials, place signs, displays, or other exhibits can be allowed as mutually agreed, however the structural alterations are strictly prohibited. All minor repairs have to be borne by TENANT.

13. Taxes: if GST is applicable from the rent as per the GST rules shall be borne by the TENANT. The building tax (Property tax) shall be borne by the owners.

Signature of the OWNERS

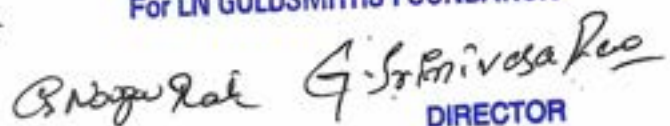
Scheduled Property

For Pithalla Estates Private Limited



Managing Director

Signature of the TENANT
For LN GOLDSMITHS FOUNDATION



DIRECTOR



Sheet Endorsement

Digitally Signed by: **Sheet 4-8**
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42 .

Book No: 1 CS No / Year: 16685 / 2024 Doct No / Year: 15945 / 2024

Sub-Registrar, MANGALAGIRI

Desc	Cash Receipt Details In the Form of					
	Online	Stamp Papers	Challanufs 41 of IS Act	Cash	Stock Holding	Total
SD	196620	100	0	0	0	196720
TD		0				0
RF	3300	0	0	0	0	3300
UC	1000	0	0	0	0	1000
TOT	200920	100	0	0	0	201020

NOTE: TD:Transfer Duty, SD:Stamp Duty, RF:Registration Fee ,UC:=User Charges, TOT:Total, Desc:Description

Rs. 196620/- towards Stamp Duty including T.D under Section 41 of I.S. Act, 1899 and Rs. 3300/- towards Registration Fees on the chargeable value of Rs. 10303360/- was paid by the party through ONLINE No , 81331166732024, 81331184012024, 81331240732024 dated ,02-DEC-24,02-DEC-24,02-DEC-24

Date:

30th day of November, 2024

Digitally Signed by:
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42 .

Sub-Registrar, MANGALAGIRI

Section 16

I here by certify that on the production of original instrument. I have satisfied myself that the stamp duty of RS 196720 has been paid thereof.

Digitally Signed by:
Name: K. APATI BALAGU.
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42 .

Signature of the Sub Registrar



Generated On:02/12/2024 17:01:21



14. **Stamp duty and Registration charges:** Stamp duty and Registration charges for the purpose of registration of this Rental Agreement shall be borne by the TENANT.

The Owners and tenant will have an option to terminate this lease by giving three month notice on either side. After the rent period this agreement can be renewed by the consent of both parties only.

SCHEDULE OF PROPERTYS

(Description of the Property)

Property1:

A-Schedule:- Guntur District, Mangalagiri Sub-Registrar, Mangalagiri Municipal Area, Mangalagiri Village, **Survey No.111-1A1**, Door No.9-44-A, 9th Ward, an extent of 354.13 Sq.yards of House Site, bounded by:

East: - Property of Tummalacheruvu Anjaneyulu some extent,
Street some extent, Property of Dubba Venkaiah some extent

South: - Property of Munagala Sambasiva Rao

West: - Trunk Road Margin

North: - Site of Tummalacheruvu Anjaneyulu

Within these boundaries an extent of 354.13

sq.yds or 296.09 sq.mts of House Site, an undivided, unspecified joint share of 70.826 Sq. yards or 56.219 Sq. meters of Site.

B-SCHEDULE: - Out of the 'A' schedule mentioned above property along with a Ground Floor, Assessment number 1023047219 in the said "PEPL TOWERS", (Document no-4441/2017) bounded by:

East : Balcony & Open to Sky

South : Open to Sky

West : Corridor, Steps & Lift

North : Open to Sky

Within these boundaries 2530Sq.feet Plinth & Common Area, along with all amenities, is parking area 970sft, total area admeasuring 3500sft its common and joint rights and also including the rights of easements appurtenances etc.

Signature of the OWNERS

Scheduled Property

Managing Director

Signature of the TENANT
FOR LN GOLDSMITHS FOUNDATION

DIRECTOR



Sheet Endorsement

Digitally Signed by:
Name: KOTAPATI BALAGU,
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42 .

Book No: 1 CS No / Year: 16685 / 2024 Doct No / Year: 15945 / 2024

Sub-Registrar, MANGALAGIRI

Certification of Registration

Registered as document no. 15945 of 2024 of Book-1 and assigned the identification number 1 - 708 - 15945 - 2024 for Scanning on 02-DEC-24.

Digitally Signed by:
Name: KOTAPATI BALAGURAVIAIAH
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42 .

KOTAPATI BALAGURAVIAIAH

ಪೊಟೆ : ಯಂದುಲೊ(೧೨)..... ಕಾಪೆಲು
ರಿಜಿಸ್ಟರು ಕಾಬದಿನವಿ

ಸ.ರಿ.ಅ.ಮಂಗಲಗಿರಿ ಸಹಿ-ಕೋಟಪತಿ
ತೆದಿ : ೦೨/೧೨/೨೦೨೪ ಮಂಗಲಗಿರಿ.



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Property2:

A-Schedule:- Guntur District, Mangalagiri Sub-Registrar, Mangalagiri Municipal Area, Mangalagiri Village, **Survey No.111-1A1**, Door No.9-44-A, 9th Ward, an extent of 354.13 Sq.yards of House Site, bounded by:

East:- Property of Tummalacheruvu Anjaneyulu some extent,
Street some extent, Property of Dubba Venkaiah some extent

South:- Property of Munagala Sambasiva Rao

West:- Trunk Road Margin

North:- Site of Tummalacheruvu Anjaneyulu

Within these boundaries an extent of 354.13sq.yds or 296.09 sq.mts of House Site, an undivided, unspecified joint share of **70.826 Sq. yards or 56.219 Sq. meters of Site.**

B-SCHEDULE:- Out of the 'A' schedule mentioned above property along with a **FORTH FLOOR**, Assessment number 1023047217 in the said "PEPL TOWERS" (Document no-15010/2019) bounded by:

East : Balcony & Open to Sky

South : Open to Sky

West : Corridor, Steps & Lift

North : Open to Sky

Within these boundaries 2530Sq.feet Plinth & Common Area, along with all amenities, is parking area 970 sft, total area admeasuring 3500sft its common and joint rights and also including the rights of easements appurtenances etc.

In **WITNESS WHERE OF the PARTIES** have hereunto set their respective hand on the day, month and year first hereinabove written

Signature of the OWNERS

Scheduled Property
For Pithalla Estates Private Limited

P. V. Rao

Managing Director

Signature of the TENANT

For LN GOLDSMITHS FOUNDATION

G. Srinivasa Rao

DIRECTOR

WITNESS:

1. *A. N. Mohi Roshan Rao*
2. *B. Nagendra Kumar*



Sheet 6-8

Sheet Endorsement

Digitally Signed by:
Name: K. APATI BALAGU
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42

Book No: 1

CS No / Year: 16685 / 2024

Doct No / Year: 15945 / 2024

Sub-Registrar, MANGALAGIRI

Digitally signed by



Generated On:02/12/2024 17:01:21





Mangalagiri Tadepalli Municipal Corporation

RECEIPT

Receipt No. : 02/2023-24/47643
Date : 14-02-2024 04:53:51

Purpose : Property Tax

Payee Details
Name & Address : PITHALLA ESTATES PVT. LTD. M.D.
PITHALLA SRINIVASA RAO,
PITHALLA ESTATES PVT. LTD. M.D.
PITHALLA MASTHAN RAO
9-44A/1PEPLTOWERS, G N T Road,

Assessment No. : 1023047219

Period : Paid From 01-10-2023 to 31-03-2024

Amount Payable

Arrears	Current	Interest	Rebate	Total
0.00	9698.00	0.00	0.00	9698.00

Place of Payment : SYSTEM

Payment Mode

Mode	Cheque / DD / Bank Challan / Online Transaction Number & Date	Bank Name & Branch
online	Transaction No: 70246275772023 Dated: 14-02-2024	NA

Payment Details

Amount Paid (Rs.)						
Arrears	Current	Interest	Cheque Bounce Penalty	Rebate / Waiver	Advance	Total
0.00	9698.00	0.00	0.00	0.00	0.00	9698.00
Balance						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

Amount Paid (in words): Rupees Nine Thousand Six Hundred Ninety Eight Only

This is a computer generated receipt, signature is not required.

'Asking Bribe? Call 14400'



CC-0

Sheet Endorsement

Sheet 7-8

Book No: 1

CS No / Year: 16685 / 2024

Doct No / Year: 15945 / 2024

Digitally Signed by:
Name: K. APATI BALAGU,
Location: MANGALAGIRI
Reason: endorsementSign
Date: Mon Dec 02 17:27:42 .

Sub-Registrar, MANGALAGIRI



Generated On:02/12/2024 17:01:21





Mangalagiri Tadepalli Municipal Corporation

RECEIPT

Receipt No. : 02/2023-24/47644
Date : 14-02-2024 04:57:31

Purpose : Property Tax

Assessment No. : 1023047217

Payee Details
Name & Address : PANDI RAJASEKHARA RAO
9-44A/5PEPLTOWERS, G N T Road,
Revenue Ward No 9, Mangalagiri
Tadepalli, 522503

Period : Paid From 01-10-2023 to 31-03-2024

Amount Payable

Arrears	Current	Interest	Rebate	Total
0.00	9698.00	0.00	0.00	9698.00

Place of Payment : SYSTEM

Payment Mode

Mode	Cheque / DD / Bank Challan / Online Transaction Number & Date	Bank Name & Branch
online	Transaction No: 70246312942023 Dated: 14-02-2024	NA

Payment Details

Amount Paid (Rs.)						
Arrears	Current	Interest	Cheque Bounce Penalty	Rebate / Waiver	Advance	Total
0.00	9698.00	0.00	0.00	0.00	0.00	9698.00
Balance						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

Amount Paid (in words): Rupees Nine Thousand Six Hundred Ninety Eight Only

This is a computer generated receipt, signature is not required.



Sheet Endorsement

Sheet 8-8

Book No: 1

CS No / Year: 16685 / 2024

Doct No / Year: 15945 / 2024

Digitally Signed by:
Name: K. APATI BALAGU
Location: MANGALAGIRI
Reason: endorsement/Sign
Date: Mon Dec 02 17:27:42

Sub-Registrar, MANGALAGIRI



Generated On:02/12/2024 17:01:21



Appendix – III

Bank Account Details
of the SPV along with
Cancelled Cheque

Appendix – IV

Quotation for Civil Works, Interiors & Fixtures



Subject – Quotation of Design and Build of interior fit outs for CFC common facility centre at MANGALGIRI.

Dear Harika Mam,

Quotation is enclosed below in line with your requirement and subject, kindly review and accord your approval for initiating the works.

SUMMARY				
Project Name	Skill development center - MANGALGIRI			
Area	10230			
Date	08 November 2024			
SR NO	PARTICULARS	PER SFT	Amount	REMARKS
PART - A	CIVIL & INTERIOR WORKS			
1		480	49,10,400.00	
	TOTAL FOR PART - A	480	49,10,400	
PART - B	BOUGHT OUT ITEMS			
1	MODULAR FURNITURE	50	5,11,500.00	
2	CHAIRS	33	3,37,590.00	
3	LOUNGE FURNITURE'S	42	4,29,660.00	
4	Carpet & Lvt	10	1,02,300.00	
	TOTAL FOR PART - B	135	13,81,050	
PART - C	MEP WORKS			
1	ELECTRICAL WORKS	88	9,00,240.00	
2	HVAC WORK	82	8,38,860.00	
3	NETWORKING	10	1,02,300.00	
	TOTAL FOR PART - C	180	18,41,400	
i	Grand Total Without Taxes	795	81,32,850	
	Design and consultancy charges-15%		0.00	Providing it for free, as you have discussed with management
ii	Grand Total Without Taxes	-	81,32,850	
a	ADD SGST @9%		7,31,957	
b	ADD CGST @9%		7,31,957	
	TOTAL - WITH TAXES		95,96,763	



Note-

Exclusion & Inclusions

- 1 Project timeline will be of 45 days upon confirmation and first milestone payment
- 2 Air conditioned considered only for 1&2Floors
- 3 Additional washroom and renovation of washroom costing is not considered in this BOQ
- 4 Renovation or dismantling of structures are not considered
- 5 Desel generator and UPS cost is also not considered
- 6 Any additional structures at terrace or any other area are not considered
- 7 Gates & Grills for stair cases and entrances are not considered
- 8 Cafeteria Furniture is excluded
- 9 Entrance glass partition is considered for 1st Floor only
- 10 False ceiling is not considered for 3,4,5 floors

Payment Terms - 7 days upon confirmation

- Stage-1** 30% Advance along with PO
Stage-2 30% upon ordering of the long lead items
Stage-3 30% upon completion of partition and above ceiling works
Stage-4 10% upon project handover



SPECIFICATIONS

SR.NO	DESCRIPTION	BASIC RATE	UNIT
1	PARTITION & ASSOCIATED WORK		
1.01	FULL HEIGHT 100MM THK. GYPSUM PARTITION WITHOUT PAINT FINISH		
	To be formed of cold rolled gi studs of size 48mm (0.5mm thk having one flange of 34mm and another flange of 36mm made of gi steel), placed at 600mm center to center fixed onto the floor channels. The gi channels of size 50mm x 0.55mm (section thick) to be fixed on the floor to hold gi studs as per details. Solid partition - formed of gi frame work cladded with double layer gypsum board on both sides. The framework to be cladded on both sides with double layer (from finished floor level to till true ceiling) of 12.5 mm thk tapered edge gypsum board (is-2095 part 1:2011) in line and level screw fixed with 25mm drywall flat head screws @ 300mm c/c with staggered joints to avoid through joints and finished with proprietary supplied jointing tape and compound as per manufacturer's specification. Joints to be sand papered to achieve a smooth and seamless finish. As an acoustic requirement, contractor to affix 50mm thick rock wool of density 48kg/m ³ wrapped in rap tissues suitably affixed to partition framework using necessary gi binding wire, duct tape as indicated in the drawing		Sqm
	Mode of measurement:- Length x Height		
#REF!	Full Height Glazed Single Glass Partition		
	Supply & Installation of Modular Aluminium Single glazed partitioning frame of 45mm System		
	Top , Bottom & Side as per OEM		
	Using Glass to glass butt joint with I JOINT		
	Partition Dimension – As per OEM		
	Finish – CHAMPANGE Finish.		
a	10mm thk clear toughened glass		Sqm
	Mode of measurement:- Length x Height		
	TOTAL OF PARTITION & ASSOCIATED WORK		
2	PANELING AND CLADDING WORKS		
2.01	12.5MM THICK GYPSUM BOARD		

	Providing and fixing Skin of Gypsum board which includes tapered edge 12.5mm thick Gyp board (conforming to IS 2095-1982 & 2542-1981) screw fixed with 35mm dry wall screw at 300mm c/c on to existing framework. Finally square and tapered edges of the boards are to be jointed and finished so as to have a flush look which includes filling and finishing with jointing compound, joint paper tape and two coats of drywall top coat suitable for Gyp board (as per recommended practice of India Gypsum or equivalent). Rate shall be inclusive Gypsum edge guard on edges of the partition and finished as per manufacturer's specifications. Mode of measurement to be actual Gyp board area. sides.		Sqm
	Mode of measurement:- Length x Height		
2.02	1.0 MM THICK LAMINATE CLADDING		
	Providing and fixing in proper line and level, 1.0 mm thick laminate of approved shade of color on to existing surface of partition / paneling by means of approved adhesives. (Backing Not Included)	Basic Cost Laminate Rs. 40/Sft - Landed at site and Excluding GST, Wastage.	Sqm
	Mode of measurement:- Length x Height		
2.03	MOULDING WITH PAINT FINISH		
	Supplying & installing designer molding patti with paint finish as per architect instruction. Size: 50mm X 15mm Thk.		
	Mode of measurement:- Running Length		Rmt
2.04	PLY BACKING FOR TV		
	Providing and fixing 19mm commercial plywood of approved make for TV backing for extra support.		Sqm
	Mode of measurement:- Running Length		
	TOTAL OF PANELING AND CLADDING WORKS		
3	DOORS WORKS		
3.01	SOLID DOORS		
	Providing and fixing 35 mm Commercial flush door finish with approved laminate with Vision panel (Size: 200mm X 1200mm). door stopper, door closer and other required accessories. including Vision Panel wherever required as per requirement		
	Door To Be Mounted On Approved Make Of Open Door Closer		
	Hinges - 4 No's Per Shutter		
	Handle : 450 mm D Handle		
	Floor Mounted Door Stopper		
	Lock		

A	SD1_Size : 1000mm X 2700mm - Single Leaf _Laminate finish on both side	Basic Cost Laminate Rs. 40/Sft - Landed at site and Excluding GST, Wastage.	No's
	Mode of measurement:- Per Nos		
3.02	Single leaf Stile Shutter		
	Supply & Installation of Modular door frame of make 45mm System		
	Finish – Black Finish.		
	Flush hinges		
	Open Door closer with Hold open Unit		
	Dead Lock with Cylinder		
	Offset D Handle 450mm X 25mm		
	Door Stoper		
	All Hardware will be in Black Finish.		
	No warranty on Hardware finish.		
b	GD2_Size : 1000mm X 2700mm - Single Leaf		No's
c	GD3_Size : 1800mm X 2700mm - Double Leaf		No's
	Mode of measurement:- Per Nos		
4	FALSE CEILING WORKS		
4.01	GYPSUM FALSE CEILING		
	Gyp False ceiling- Providing and fixing Gypsum False Ceiling of India Gypsum make which includes G.I. Perimeter Channels along with perimeter of ceiling, screw fixed to brick wall / partition with the help of Nylon sleeves and screws at 610 mm centers. Then suspending G.I. intermediate channels from the soffit at centers with ceiling angle fixed to soffit with G.I. cleat and steel expansion fasteners. Ceiling section with lips are then fixed to the intermediate channel with the help of connecting clips and in direction perpendicular to the Intermediate channel. Mode of the measurement will be consider only the surface area executed. No additional cost shall be paid for wastages . Rate shall be including necessary cut-out for light, A.C grill, niche etc. as per Architect instruction. Rate is without Painting.		Sqm
	Mode of measurement:- Executed Plan Area		
4.02	LAMINATE CEILING		
a	Laminated Ceiling - Providing and fixing wooden ceiling finish in laminate with Aluminum framework of size: 25mm X 25mm, both ways suspended from RCC slab. Panels consisting of 12mm thick M finished with 1mm thick laminate of approved shade and sample.	Basic Cost Laminate Rs. 40/Sft - Landed at site and Excluding GST, Wastage.	Sqm
	Mode of measurement:- Executed Plan Area		

4.03	MODULAR GRID CEILING 600MM X 600MM TILES		
	Providing and fixing Mineral Fibre Ceiling Tiles of below NRC		
	Tile size: 600mm X 600mm X 15mm thk.		
	Grids width: 15mm Silhouette with black revel.		
	Edge detail: Tegular		
	Color: White		
a	Same As Above But 0.5 NRC Ceiling		Sqm
b	Same As Above But 0.7 NRC Ceiling		Sqm
c	Same As Above But Black optra Ceiling		Sqm
	Mode of measurement:- Executed Plan Area		
	TOTAL OF FALSE CEILING WORKS		
5	WALL FINISHES WORKS		
5.01	WALLPAPER		
	Providing and fixing imported type vinyl backed wallpaper . The imported vinyl backed wallpaper shall be fixed to pattern as per the detail drawings. The wallpaper if fixed over POP punned/ Masonry walls/ Gypsum/ M/ Plywood surfaces then all these should be properly finished in fiber tape, proprietary make jointing compound, two coats of under coats, primer coat, full patty, lambi, sanded and smooth wave free finished surface to the satisfaction of the project consultants.		Sqm
	Mode of measurement:- Length x Height		
5.02	LUSTER PAINT		
	Providing And Applying 2 Coats Of Pre-Approved Luster Paint To Walls, Partitions Etc. Including Surface Preparation With Two Coats Of Putty, Primer And Sanding All Complete. With The Necessary Drying Periods For Each Coat. The Final Finish Should Be Of A Uniform And Neat Finish To The Satisfaction Of The Architect. Cost To Include All Heights And Surfaces (Note: Rates To Be Inclusive Of Scaffolding For The Same.)		Sqm
	Mode of measurement:- Length x Height		
5.03	PLASTIC EMULSION PAINT FOR GYPSUM CEILING		
	Providing And Applying Plastic Emulsion Paint Of Desired Shade, Of Approved Or Equivalent Make On Internal False Ceiling Surfaces, Wherever Required At All Heights To Glve An Even And Uniform Shade.		Sqm
	Mode of measurement:- Laid Plan Area		

5.04	SLAB PAINTING - INCLUDING SERVICES PAINT LIKE TRAY, CONDUIT , SUPPORT FOR SERVICES, ANY OTHER VISIABLE SURFACE.		
	Providing and applying Two coats of Enamel paint to Expose Ceiling on the bare slab, and services equipment's like supports, etc. in approved shade including preparation of surface by thorough Cleaning With Putty To Give A Smooth And Even Surface Etc. to complete to work. Only plan area will be measured not the application area.		Sqm
	Mode of measurement:- Laid Plan Area		
6	FLOORING WORKS		
6.01	VITRIFIED TILE FLOORING		
	Providing and laying flooring of approved size as specified by architect, Vitrified Tiles approved make and sample in pattern as per detailed drawings on up to 35 mm to 45mm thick bed of cement sand mortar in a ratio of 1 : 6, including surface preparation, applying neat cement float, giving necessary slopes, cleaning joints and grouting them in neat white cement paste with pigmented additives to match shade of the tile. etc complete. Cost should be inclusive of cement screed in case the bedding thickness increase beyond 25 mm, it should also include the cost of hacking the existing floor. Cost should be inclusive of 3mm thk epoxy grout as per achitect instruction.		
a	Vitrified Tile Type 1_ Size as per selection		Sqm
7	MISCELLANEOUS WORKS		
7.01	TRAP DOOR - CUSTOM		
	Providing and fixing of trap doors formed of 19mm thk ply finished with laminate as per details. Shutters to be fixed with necessary hinges as per details. Shutter to have lock & concealed handle as per architect's approval. To have necessary PVC edge beadiing allround the doors as per details.	Basic Cost Laminate Rs. 40/Sft - Landed at site and Excluding GST, Wastage.	Sqm
	Mode of measurement:- Length x Width		
7.02	JUNCTION BOX COVER		
	Providing and fixing junction box cover in hard flooring of size from 600 mm X 600 mm, 450 mm X 450 mm, 300 mm X 300 mm, 150 mm X 150 mm made of 19 mm thick commercial plywood with necessary teak wood framework to prepare a leveled surface.		No's
	Mode of measurement:- Per Nos.		
7.03	ALUMINUM TRANSITION STRIP		

	Providing and fixing pre-approved bought out transition profiles of extruded anodized aluminum for joints on the floor between flooring of two different materials. The transition profile to have flanges to overlap over both the materials on either side as per sample approved by the architect. Approx.as per architect selection and manufacturer's standard and as best suited for long term. kindly note below is the transition profile to follow: Carpet to vinly/ Carpet to LVT/Carpet To hard floor/Carpet to sports floor/LVT to hard floor/Vinly to LVT.		Rmt
	Mode of measurement:- Running Length		
7.04	U PROFILE - BETWEEN THE JOINT OF TWO FINISH SURFACE.		
	Supply and Installation of Aluminum U/H profile of 8x8mm as per approved.		Rmt
	Mode of measurement:- Running Length		
7.05	ROLLER BLINDS		
a	Supply and Installation of Roller blinds with Glass fiber fabric of specifications as per manufacturer standard. The width of blinds will be external glazing mullion to mullion spacing.		Sqm
	Mode of measurement:- Length x Height		
7.06	FROSTED FILM		
	Frosted film 1.2 mtr Ht on the glass partitions Supply & Installation of crystal frosted film of approved make on to the glass surface in the location as directed by the project design consultants. The shade/ pattern of frosting/etching film with prototype printed design pattern shall be approved by the Architect.		Sqm
	Mode of measurement:- Length x Height		
7.07	GRAPHICS		
	Graphics vinyl film on existing wall/partitions/ Paneling/ etc.Providing and fixing digital vinyl graphics over existing partition, the digital vinyl graphics shall be fixed to pattern as per the detail drawings. The Graphics if fixed over gypsum surfaces then all these should be properly finished in fiber tape, proprietary make jointing compound, two coats of under coats, primer coat, full patty, lambi, sanded and smooth wave free finished surface to the satisfaction of the project consultants. The printing pattern and type of graphics required shall be approved by the Architect. Graphic design cost should be included along with above specified scope.		Smt
	Mode of measurement:- Length x Height		
7.08	UPHOLSTERY SEATING		

	Providing, Fabricating and fixing of upholstering seating of size up to 600mm deep & 450mm height formed of 18mm thick ply (Both horizontal & vertical surfaces) as per details. Ply surface to be cladded with 12mm thick ply & 100mm thick high density foam wrapped with fabric of approved shade for seating. Front fascia & sides of the seating to be finished with laminate of approved shade, To have 100mm high ply boxing (from floor level)finished with laminate of approved shade.		
a	FABRIC FINISH		Rmt
7.09	PLY BOXING - DEPTH UP TO 250MM		
	Providing, Fabricating and fixing of 200mm deep boxing formed of aluminium framework supports placed horizontally & vertically at regular intervals and concealed support as per details. Framework to be cladded with 12mm thick ply, Surface shall ready to take finish surface. cost of finish material not to quote in this item shall be paid seperate.		Smt
7.1	DOOR PORTAL - FOR SERVICES		
	Providing and fixing Portal made out of M with Laminate finish of size as mentioned below. Rate to include required support/ boxing/ cutout for services etc as per site requirment . as per detail drawing provided by Architect.		
	300 x 100mm		Rmt
	Mode of measurement:- Running Length		
	TOTAL OF MISCELLANEOUS WORKS		
8	CIVIL WORK		
8.01	TILE CLADDING		
	Providing & Cladding Tiles Of Specified Size On Wall In Pattern As Per Detailed Drawings On 25mm Thick Cement Mortar Bed Of Proportion 1:4. The Rate Should Be Inclusive Of Surface Preparation, Giving Necessary Slopes, Cleaning Joints And Grouting as per archit et approved selection Them With Approved White Cement Paste With Pigmented Additives To Match Shade Of The Tile & PVC Spacer For Neat Detailing.		
a	Ceramic Dado Tiles_DT-01 - Size as per selection		Sqm
	Mode of measurement:- Length x Height		
9.01	CARPET FLOORING		
	Approved Stain Protection / Soil guard treatment.		
	Size :- 600 x 600 mm. (or as per manufacturer)		
	Actual quantities will be certified as per carpet laid on the site. Wastage must be factored in the cost.		

	Guarantee/Warranty:- as per carpet manufacturer		
	Make: as per basic rate		
a	CARPET -1 SUPPLY		Sqm
d	CARPET INSTALLATION		Sqm
9.02	LVT FLOORING		
	Providing and laying lvt vinyl flooring of size as per approved pattern and design over prepared existing surface and joined as per manufacturer's specifications, at all levels, as per manufacturers specifications including coving rounded junction between floor and wall. The product to resist, scratches, scrubbing, dirt and denting. The rate shall include all cutting and wastage, cost of all materials, adhesives etc. complete. Before laying, the existing flooring should be made free from dust and undulations. The finished flooring should be free from air bubbles and thoroughly cleaned without undulations. Rate shall be inclusive of vinyl sticker and same shall be pasted as per mentioned in design/ pattern		
a	LVT SUPPLY		Sqm
	Flooring		
10.01	LINEAR WORKSTATION -FIXED HEIGHT	Linear workstation : 1200mm (L) X 600mm (D) X 750mm (H)	Nos.
	Linear WorkStation SIZE: 1200mm(W) x 600mm(D) x 1050mm(H) TYPE Desk base system (SOLE SERIES) TABLE TOP 25mm thick E1 grade PLPB table top with matching edgebanding and Grommet of size:- 120mm(W) x120mm(D) only anodized finish. MAIN SPINE SHARING 1050mm(W) x 300mm(H) and 18mm thick Magnetic Board considered on holding brackets. MAIN SPINE NON-SHARING 1050mm(W) x 750mm(H) and 18mm thick Hung Magnetic Board considered RETURN & PRIVACY Not Considered UNDERSTRUCTURE Aluminum Powder coated SOLE series legs (End Legs) with die cast connectors and MS Powder coated beams are considered to support table top. WIRE MANAGEMENT MS-Powder coated wiretray with switch plate and vertical cable risers are considered for wire management BELOW TABLE TOP MODESTY MS powder coated metal modesty is considered in main spine at below table top LEG MODESTY MS powder coated metal modesty is considered in legs at end of the cluster		
10.02	MEETING TABLE		

	<p>Straight Table Top : 25mm thick E2 grade pre laminated particle board table top with matching edge banding</p> <p>Understructure - 50 x 25 MS Square 3-sided Legs (NO INFL), at passage ends, in approved powder coating</p> <p>Wire Management : Wire Carrier and Vertical Cable Riser in approved powder coating</p> <p>Access Flap : Danco Metal Flap with hair brush and soft close : 450mm</p>		
	6 Seater Meeting Table	Size : 1800mm (L) X 1000mm (W) X 750mm (Ht)	Nos.
10.03	CABIN TABLE	Main Table Top size: 1800mm x 750mm ht	
	<p>TABLE TOP 25mm thick E1 grade PLPB table top with matching edgebanding and aluminum flip up provision of size:- 350mm(W) x135mm(D) only anodized finish.</p> <p>UNDERSTRUCTURE Aluminum powder coated SOLE legs with die cast brackets and MS Powder coated beams are considered to support table top.</p> <p>MODESTY 18mm Thick PLPB modesty with 450mm (H) is considered.</p> <p>WIRE MANAGEMENT MS-Powder coated wire tray with switch plate & PVC wire guard are considered for wire management</p> <p>SIDE STORAGE SPECIFICATIONS Top - 25mm thick & Body - Made of 18mm thick pre-laminated particle board with 400mm(W) Pedestal and remaining all openable shutters and Aluminium Finish C- handles + lock and keys.</p>		
A	Type 01	Table size : 1800mm (L) X 750mm (D) X 750mm (Ht)	Nos.
	Side storage size : 1050mm (L) X 400mm (D) X 750mm (Ht)		

Appendix – V

Quotations for Machinery & Equipment

Cost of Machinery & Equipment

Sl.	Particulars	₹ Lacs
a)	Cost of Machinery & Equipment (Please refer Appendix - VI)	
i)	As per the Quotation from the Supplier Yogeswar Jewellery & Tools (Quote No.00060 dated 14.12.2024)	682.90
ii)	As per the Quotation from Cascade Star India Pvt. Ltd. (proforma invoice dated 30.12.2024)	679.20
iii)	As per Quotation from Eterna Industries (QT 24-25 No.9 dated 16/12/2024)	712.76
	Leaset Quote of the 3 suppliers	679.20
b)	GST 18.00%	122.26
c)	Cost of Transportation 1.00%	6.79
d)	Insurance 1.25%	8.49
e)	Cost of Installation 2.00%	13.58
Total Cost of Civil & Interior Works, Furniture and Fixtures		830.32

Yogeshwar Jewellery & Tools

(Indispensable way to your successfully casting)

DISTRIBUTOR FOR GOLDSTAR POWDER PVT.LTD

PLOT NO-501, M.I.J, POTHEPALLY, MACHLIPTNMA, A P.521002.

Mobile: +91-9440 679 645, 9246 111 645. E-mail: ravimulka14@gmailmail.com

GST NO:**37AICPM5292J1ZW**

Date:	14.12.2024	QOT/24-25 NO		00060
Company Name:	MANGALAGARI CLUSTER			
Address:	A.P.			
Mobile		Office Phone No:		Fax No:

QUOTATION

S. No	Description of the Machinery / Equipment	Specifications	Supplier model -1	No of Unit	Cost per unit	Total cost (₹ Lacs)
I	CASTING UNIT with full setup & Accessories					
i	3D Printer Wax with Air Compressor.	printing dimension 294x211x144mm product dimensions 1415x790x1160mm , weight-630kgs	ZCZB-HS-1(1400) printer	1	3600000.00	3,600,000.00
ii	Online UPS 5kw	Armon 5hours back up		1	410000.00	410,000.00
iii	Magnetic Stirrer, Fridge for freeze the wax patten	for cleaning the supported wax	NA	2	26000.00	52,000.00
iv	Hot plate	heating the platform	pigeon	1	4500.00	4,500.00
v	Fridge for freeze the wax patten	freezing the wax patten	NA	1	18000.00	18,000.00
vi	3d scanner	scan speed hd scan 550,000 points dot pitch .2mm -3mm single frame scan range 300x170mm	Thunk 3D	1	290000.00	290,000.00
viii	Vulcanizer	Heater size 8inches x8inches with pid control and digital timer control	Indian make	1	36000.00	36,000.00

viii	Wax injector, with vacuum pump, compressor & Memory Chip	MEMORY CHIP FOR GETTING THE WAX PIECE OUTPUT ACCURACY ALL TIME	Riacetech (ITALY)	1	780000.00	780,000.00
ix	Normal Auto Clamp wax injector with vacuum pump, compressor & Memory Chip	removing the wax pattern from the dies	W&W	1	85000.00	85,000.00
x	Burnout furnace	12x12x12 with & Programmer. Controller with Collator Tray	Indian make	2	82000.00	164,000.00
xi	Casting machine 3 in 1/ Vacuum Casting Machine (650 LPM)	650 LPM POWDER VACCUME , MELTING, POURING	Yogeshwar	1	180000.00	180,000.00
xii	Pressure Casting Machine with online ups	Capacity: 3 kg Au, Max. temperature: 1600 °C, Vacuum pump Built-in: 25, Pressure over vacuum : 3 bars	Top Cast TVC10d	1	430000.00	4,300,000.00
xiii	water jet machine	cleaning the tree after casting	Indian make	1	65000.00	65,000.00
xiv	Water jet - vapor honing Machine	this is used for pre filing of the casting tree for giving good surface of casted g	NA	1	360000.00	360,000.00
	Auto wax setting machine				na	already given
xv	wax stone setting machine	before casting steps can be fix w			na	already given
xvi	Falling table with suction motor	use for filling the casted jewellery with suction dust will collect	NA	5	90000.00	450,000.00
xvii	setting table for fitting the stones with micro motors high speed	fitting the stones	Na	5	97000.00	485,000.00
xviii	Electro filo polishing machine- 27 lts - 400gm 22carat	27 lts - 400gm	SRS	1	2600000.00	2,600,000.00
xix	Electro filo polishing - 27 lts - 400gm 18carat	27lts -400gm	SRS	1	2600000.00	2,600,000.00
xx	Wax stone setting machine	by hand setting machine 2 nozzle	NA	1	10000.00	10,000.00
xxi	Stone Fitting Machine	4 Suction Nozzles automatic 18000-20000 drills / hour	NA	1	1300000.00	1,300,000.00
xxii	magnifier table lamp	Lense 4.5" lens design to inspect soldering, assembly	NA	1	40000.00	40,000.00
xxiii	micro motors	for filling, cleanings and polishing	stronger	5	8800.00	44,000.00

II	WIRE AND SHEET MAKING UNIT						-
	i	Roll press 8" Double Head	wire and sheet hydraulic	hk enterprises	2	755000.00	1,510,000.00
	ii	Diamond Bit sets - 12 pass wire drawing	dies set	burra	2	125000.00	250,000.00
	iii	Wire Drawing Machine	12 passes	hk enterprises	1	626000.00	626,000.00
	iv	Sheet Cutter machine	cutting the sheet as per the chain	Eterna chains supply	1	190000.00	190,000.00
III	GOLD INDUCTION MELTING MACHINE						-
	i	1 kg	induction melting with chiller	shaped	1	160000.00	160,000.00
	ii	2 kg for Coin Making	induction melting with chiller	shaped	1	210000.00	210,000.00
IV	LASER WELDING MACHINE		Dimensions: 52 x 73 x H50 cm, Type of Crystal: 6.3mmNd-YAG, Power impulse & Time: 60J at 15mS, Spot Size: From 0.3 to 1.5 mm, Access controls External with TFT 3,5" color touch-screen	Laser Star	1	1420000.00	1,420,000.00
	Lazer welding machine		same dimensions	Indian make	2	510000.00	1,020,000.00
V	CNC Diamond Cutting Machines with full setup & Accessories						-
	i	CNC diamond cutting machine for balls, beads, ovals and cylinders	Dimensions: 120x135x175cm Air supply: 6 bars	Solanki	1	4250000.00	4,250,000.00
	ii	CNC Diamond Tools - for balls	TOOLS	Solanki	100	5000.00	500,000.00
VI	STONE FITTING MACHINES						-

VII	POLISHING SETUP 1/2kg						-
	1	Circular Vibrator - 1/2 kg with all supporting media and ceramic media	5KGS MEDIA	raj electric	1	500000.00	500,000.00
	ii	Magnetic Polisher - .1/2 Kg - 10" Beaker	1/2 Kg - 8" Beaker		1	55000.00	55,000.00
	iii	steam machine 9lts	steel body high steam	imported	1	40000.00	40,000.00

	iv	Ultra sonic machine 25lts	500 WATTS STEEL BODY	NA	1	58000.00	58,000.00
VIII	POLISHING SETUP 1KGS		-				
	i	Magnetic Polisher - 1kg -	1kg - 10" Beaker	NA	1	78000.00	78,000.00
	ii	steam machine 9lts	steel body high steam	NA	1	40000.00	40,000.00
	iii	Ultrasonic cleaning - 30 lts Heavy	750WATTS	NA	1	120000.00	120,000.00
	iv	circular Vibrator - 1kg with all supporting media and ceramic media	10KGS MEDIA	raj electric	1	750000.00	750,000.00
	v	Radium plating Machine - 2gm - 2lt beakers(3Nos)	2gm - 2lt beakers(3Nos)	NA	3	105000.00	315,000.00
	vi	Drum polish 25kgs pu coated	steel balls of different shapes and size		1	58000.00	58,000.00
	vii	white rhodium dipping liquid 1lts	2gm /1lts	umicron 2 bottles	2	52000.00	104,000.00
	viii	black rhodium dipping liquid 1lts	2mg/1lts	umicron bottles	1	51000.00	51,000.00
	ix	rose rhodium dipping liquid 1lts	2mg/1lts	umicron bottles	1	48000.00	48,000.00
	x	white rhodium 2mg	2mg/100ml	umicron 2 bottles	2	54000.00	108,000.00
	xi	pen plating machine - 1lts	2mg pen plating	NA	2	17500.00	35,000.00
	xii	gpc plating machine 3lts	gpc 3lts	NA	1	4000.00	4,000.00
	xiii	gpc liquid 1lts	gpc liquid ready to use	na	20	7500.00	150,000.00
	xiv	Buffing Machine - double motor	double motor	professional	2	115000.00	230,000.00
X	Enameling / Coating furnace		heating the coated enamel	NA	1	310000.00	310,000.00
XI	engraving machine for cutting and milling		2FEET X2FEET	SF-3 CNC ADVANCE	1	180000.00	180,000.00
XII	Refining Unit		-				
	i	Refining Machine 2kG	Dimensions: 160x130x220cm Average of refined alloy per normal working shift: over 12 Kg. Numbers of working glass reactors: 02		1	1430000.00	1,430,000.00

	ii	REFINERY CHEMICALS	all chemicals are lab resistant	CHEMICALS	1	360000.00	360,000.00
	iii	gold testing machine	Fisher - Model No.550DP++	TOP END	1	2800000.00	2,800,000.00
XIII	CHAIN MAKING MACHINE						
	1.a	Box Chain	20 inches/1gm	Eterna	2	286000.00	572,000.00
			20 inches/2gm	Eterna	2	286000.00	572,000.00
	1.b	Flat and wire machine		Etern a chains	1	155000.00	155,000.00
	1.c	Rajaram Double head box chain cutting machine		Etern a chains	1	680000.00	680,000.00
	1.d	Furnace annealing	CAMBER SIZE 8"X4.5"	RAJ ELECTRICALS	1	475000.00	475,000.00
	1.i	3kg Vibrator Machine (PU Coating)		NA	1	68000.00	68,000.00
	1.j	Gold Furnace induction 1KGS			1	165000.00	165,000.00
	1.k	Wire Diamond Bits	set consisting 18 tolls ranging from 0.75 to 0.20		1	130000.00	130,000.00
	1.l	Box Chain Soldering Machine		Eterna	2	65000.00	130,000.00
	iv	Sitara Chain Machines with dies for various variants	Wire in mm ----- weight .0.30mm ----2.5gm 0.35mm ----3gm 0.40mm -----3.5gm 0.45mm ----4gm	Eterna chains supply	4	540000.00	2,160,000.00
	iv.a	Hammering Machine		Eternachains	1	180000.00	180,000.00
	iv.b	Hammering block Tools for each block	For hammering the chain each size has 4blocks	Eterna chains supply	4	180000.00	720,000.00
	iv.c	Flame Machine	Soldering the chain	Eternachains	2	55000.00	110,000.00

	iv.d	Flame Machine	Soldering powder	Eterna chains	NA	NA	
	iv.e	Diamond cutting machine and tools each	Machine for cutting the chain Tools of different size each size	Eterna chains supply	1	580000.00	580,000.00
	iv.f	Fixture		Eterna chains	4	166000.00	664,000.00
	v	Ball Chain & dies for various variants	As per ball diameter and weight we need Ball machine length 20inches 1mm -----4gms 1.5mm----- 8gms 2mm -----12gms	Eterna chains supply	3	230000.00	690,000.00
	V a	Ball making machine	Diameter 2mm 2.5mm- 2.75mm 0.3mm- 3.5mm	Eterna chains supply	5	700000.00	3,500,000.00
	vi	dd-ball chain machine with dies for various variants	Machine require as per the diameter of the ball 2mm to 6mm	Eterna chains supply	1	790000.00	790,000.00
	Vi a	dd-ball chain machine with dies for various variants	Machine required as per the diameter of the ball 6mm to 12mm	Eterna chains supply	1	865000.00	865,000.00
	vi. b	Ball making machine entire setup 1) roll machine 2) strip cutter,3) pipemaking machine 4) pipe soldering machine 5) pipe annealing machine 6)pipe reducing dies and steel rods.	total set	Eterna chains supply	1	580000.00	580,000.00

	vii.	Handmade ball cutting machine and tools		Eterna	3	460000.00	1,380,000.00
	viii	Bulbul Chain Automatic Soldering Machine	all chain soldering tolls	Eterna chains supply	1	2800000.00	2,800,000.00
	ix	Single ring chain machine	Machine required as per the diameter of the dial 100mm 150mm 200mm 300mm	Eterna chains supply	4	510000.00	2,040,000.00
	x	Anchor Chain Machine	Machine required as per the diameter of the dial 100mm 150mm 200mm 300mm	Eterna chains supply	4	285000.00	1,140,000.00
	Xi	V - Chain machine flat type extra tools5 pair	Machine required as per the diameter of the dial 400mm 600mm 800mm 1000mm	Eterna chains supply	4	250000.00	1,000,000.00
	xii	V - Chain machine round type extra tools 5pair	Machine required as per the diameter of the dial 400 600mm 800mm 1000mm	Eterna chains supply	4	270000.00	1,080,000.00

	xii	Ball Dull Machine		Eagle	1	120000.00	120,000.00
XIV	FULLY AUTOMATIC BALL MAKING MACHINE WITH ALL SUPPORTING MACHINES		with dies and round, over, diamond, cap Shel, square, rectangle (1mm to 8mm) Converts gold bar into ball -fully automated with wide range of options		1	2200000.00	2,200,000.00
	BALL MACHINE DIES OF DIFFERENT SHAPES AND SIZES		Each shape has 15dies, oval cap Shel dholak, drop, pipe, round		100	15000.00	1,500,000.00
XVI	DIAMOND TESTING MACHINES						-
	i	Daimond Testing Machine			1	2500.00	2,500.00
	iii	Diamond table checking micro scope			1	135000.00	135,000.00
XVII	WEIGHING MACHINES						-
	i	1TO600GM	JAPAN	AND	5	56000.00	280,000.00
	ii	10MG TO3KGS		TRTROUS	5	70000.00	350,000.00
							-
XVIII	IRON SAFES		DIMENSIONS 143X640X768-920KGS	GODGREJ	4	210000.00	840,000.00
XIX	DESIGN STUDIO						-
	i	matrix gold 3 with rhino 8	3d design software	lab license	1	700000.00	700,000.00
	ii	zed brush software	Yearly Subscriptions		1	360000.00	360,000.00
	iii	Computers for designing	I 13 processer, 32 gb ram, 8 gb		4	152000.00	608,000.00
	iv	Computers for other purposes			6	65000.00	390,000.00
XX	Gold Smith Tool kit						
	i	Nose Mini Piler			25	60	1500.00

	ii	Cutting Mini piler			50	176	8800.00
	iii	Jewellery Measuring Ring Seizer			25	264	6600.00
	iv	Tweezers Stainless Steel 2 Pieces Sets			200	27	5400.00
	v	End Cutting Mini Piler			25	38	950.00
	vi	Hammer Small.			25	66	1650.00
	vii	Hammer Plastic			25	160	4000.00
	viii	Multi-Functional Files			100	30	3000.00
	ix	Electronic Weigh scale 10mg to 200gm			10	230	2300.00
	x	Scale Stainless steel-big			25	32	800.00
	xi	Gas Light Gun			50	260	13000.00
	xii	Calculators			30	170	5100.00
XXI	SECURITY						-
	i	METAL DETECTOR	DETECTS 10MG ACCURACY	CEIA PD 240 CB	2	75,000	150,000.00
	ii	CCTV SETUP - 48CAMRS	10TB HARD DISK	BULLET CAMERA 32MP		550,000	550,000.00
	iii	invertor for cctv	3kw	amaron	1	72,000	72,000.00
	iv	generator for total cluster	50kw	KIRLOSKAR GREEN	1	830,000	830,000.00
XXIII	AIRCONDITIONS		1.5 TON BLUE STAR	INSULATION AND	18	55000.00	990,000.00
						TOTAL	6,82,90,100.00
						CGST-9%	61,46,109.00
						SGST-9%	61,46,109.00
						GRAND TOTAL	8,21,87,135.00

CONDITIONS

ALL MACHINE INSULATION AND DEMO WILL BE DONE ON PAYMENT MODE ONLY. ALL MACHINERY PRICES ARE VALID UPTO 30DAYS ONLY.

Yogeshwar jewellery & tools

Signature



CASCADESTAR INDIA PVT LTD		Proforma No:				
Gayatri Estate, Vasta Devi Katar Gaon Raod, Surat - 395004		Date:Dec 30,2024				
Gujarat, India - phone no - 2147583647 / Email : info@casca destar.in		Suggested By:SR				
Sold To :						
LN GOLDSMITH FOUNDATION						
Door No. 9-44A, Goutham Buddha, Mangalgi ri						
Guntur - 522503 - Andhra Pradesh						
S. No	Description of the Machinery / Equipment	Specifications	Supplier model -1	No of Unit	Cost per unit	Total cost (₹ Lacs)
1	3D Printer Wax with Air Compressor.	printing dimension 294x211x144mm product dimensions 1415x790x1160mm weight-630kgs	ZCZB-HS-1(1400) printer	1	3600000.00	3,600,000.00
2	Online UPS 10kw	Armon 5hours back up		1	410000.00	410,000.00
3	Magnetic Stirrer with all attachements Fridge for freeze the wax patten	for cleaning the supported wax	NA	2	26000.00	52,000.00
4	Hot plate	heating the platform	pigeon	1	4500.00	4,500.00
5	Fridge for freeze the wax patten	freezing the wax patten	Any basic model	1	18000.00	18,000.00
6	3d scanner	scan speed hd scan 550,000 points dot pitch .2mm -3mm single frame scan range 300x170mm	Thunk 3D	1	475000.00	475,000.00
7	Vulcanizer	Heater size 8inches x8inches with pid control and digital timer control	Indian make	1	36000.00	36,000.00
8	Wax injector, with vacuum pump, compressor & Memory Chip	MEMORY CHIP FOR GETTING THE WAX PIECE OUTPUT ACCURACY ALL TIME	Riacetech (ITALY)	1	975000.00	975,000.00
9	Normal Auto Clamp wax injector with vacuum pump, compressor & Memory Chip	removing the wax pattern from the dies	W&W	1	85000.00	85,000.00
10	Burnout furnace	12x12x12 with & Programmer. Controller with Collator Tray. Air circulator	Indian make	2	82000.00	164,000.00
11	Casting machine 3 in 1/ Vacuum Casting Machine (650 LPM)	650 LPM POWDER VACCUME MELTING, POURING	Indian make basic model with 3 in 1 options	1	180000.00	180,000.00
12	Pressure Casting Machine with online ups	Capacity: 1.5 kg Au, Max. temperature: 1300 °C, Vacuum pump Built-in:	Alpha Evpera- 8kW	1	2800000.00	2,800,000.00
13	water jet machine	cleaning the tree after casting	Indian make	1	95000.00	95,000.00
14	Water jet - vapor honing Machine	this is used for pre filing of the casting tree for giving good surface of casted g	NA	1	360000.00	360,000.00
15	Falling table with suction motor	use for filling the casted jewellery with suction dust will collect	NA	5	90000.00	450,000.00
16	setting table for fitting the stones with micro motors high speed	fitting the stones	Na	5	97000.00	485,000.00
17	Electro filo polishing machine- Marvel- 22carat		Marvel	1	675000.00	675,000.00
18	Electro filo polishing - Marvel- 18carat		Marvel	1	675000.00	675,000.00
19	Wax stone setting machine	by hand setting machine 2 nozzle	NA	1	25000.00	25,000.00
20	magnifier table lamp	Lense 4.5" lens design to inspect soldering, assembly	NA	1	40000.00	40,000.00

21	micro motors	for filling, cleanings and polishing	strong	5	8800.00	44,000.00
22	Roll press 8" Double Head	wire and sheet hydraulic	hk enterprises	2	755000.00	1,510,000.00
23	Diamond Bit sets - 12 pass wire drawing	dies set	burra	2	125000.00	250,000.00
24	Wire Drawing Machine	12 passes	hk enterprises	1	626000.00	626,000.00
25	Sheet Cutter machine	cutting the sheet as per the chain	Eterna chains supply shaped	1	190000.00	190,000.00
26	1 kg Gold melting machine	induction melting with chiller	shaped	1	160000.00	160,000.00
27	2 kg for Coin Making	induction melting with chiller	shaped	1	210000.00	210,000.00
28	LASER WELDING MACHINE	specifications required	Alpha Pro	1	675000.00	675,000.00
29	Lazer welding machine	specifications required	Indian make Alpha laser	2	510000.00	1,020,000.00
30	CNC diamond cutting machine for balls, beads, ovals and cylinders	Dimensions: 120x135x175cm Air supply: 6 bars	Solanki - MODEL DETAILS	1	4250000.00	4,250,000.00
31	CNC Diamond Tools - for balls	TOOLS	Solanki	100	5000.00	500,000.00
32	Circular Vibrator - 1/2 kg with all supporting media and ceramic media	5KGS MEDIA	India make	1	500000.00	500,000.00
33	Magnetic Polisher - .1/2 Kg - 10" Beaker	1/2 Kg - 8" Beaker	India make	1	55000.00	55,000.00
34	steam machine 9lts	steel body high steam	indian	1	40000.00	40,000.00
35	Ultra sonic machine 25lts	500 WATTS STEEL BODY	NA	1	58000.00	58,000.00
36	Magnetic Polisher - 1kg -	1kg - 10" Beaker	NA	1	78000.00	78,000.00
37	steam machine 9lts	steel body high steam	NA	1	40000.00	40,000.00
38	Ultrasonic cleaning - 30 lts Heavy	750WATTS	NA	1	120000.00	120,000.00
39	circular Vibrator - 1kg with all supporting media and ceramic media	10KGS MEDIA	raj electric	1	750000.00	750,000.00
40	Rhodium plating Machine - 2gm - 3lt beakers(3Nos)	Rhodium plating machine		1	950000.00	950,000.00
41	Drum polish 25kgs pu coated	steel balls of different shapes and size		1	58000.00	58,000.00
42	white rhodium dipping liquid 1lts	2gm /1lts	umicron 2 bottles	2	52000.00	104,000.00
43	black rhodium dipping liquid 1lts	2mg/1lts	umicron bottles	1	51000.00	51,000.00
44	rose rhodium dipping liquid 1lts	2mg/1lts	umicron bottles	1	48000.00	48,000.00
45	white rhodium 2mg	2mg/100ml	umicron 2 bottles	2	54000.00	108,000.00
46	pen plating machine - 1lts	2mg pen plating	NA	2	17500.00	35,000.00
47	gpc plating machine3lts	gpc 3lts	NA	1	4000.00	4,000.00
48	gpc liquid 1lts	gpc liquid ready to use	na	20	7500.00	150,000.00
49	Buffing Machine - double motor	double motor	professional	2	115000.00	230,000.00

50	Enameling / Coating furnace	heating the coated enamel	NA	1	310000.00	310,000.00
51	Engraving Machine for cutting and millin	2FEET X2FEET	SF-3 CNC ADVANCE	1	180000.00	180,000.00
52	Refining Machine 2kG	Dimensions: 160x130x220cm Average of refined alloy per normal working shift: over 12 Kg.		1	1430000.00	1,430,000.00
53	REFINARY CHEMICALS	all chemicals are lab resistant	CHEMICALS	1	360000.00	360,000.00
54	Gold testing machine	Fisher - Model No.550DP++	TOP END	1	2800000.00	2,800,000.00
	CHAIN MAKING MACHINE					
55	Box Chain	20 inches/1gm	Eterna	2	286000.00	572,000.00
56		20 inches/2gm	Eterna	2	286000.00	572,000.00
57	Flat and wire machine		Eterna chains	1	155000.00	155,000.00
58	Rajaram Double head box chain cutting machine		Eterna chains	1	680000.00	680,000.00
59	Furnace annealing	CAMBER SIZE 8"X4.5"	RAJ ELECTRICALS	1	475000.00	475,000.00
60	3kg Vibrator Machine (PU Coating)		NA	1	68000.00	68,000.00
61	Gold Furnace induction 1KGS			1	165000.00	165,000.00
62	Wire Diamond Bits	set consisting 18 tolls ranging from 0.75 to 0.20		1	130000.00	130,000.00
63	Box Chain Soldering Machine		Eterna	2	65000.00	130,000.00
64	Sitara Chain Machines with dies for various variants	Wire in mm weight .0.30mm ----2.5gm 0.35mm 3gm 0.40mm --3.5gm 0.45mm 4gm	Eterna chains supply	4	540000.00	2,160,000.00
65	Hammering Machine		Eternachains	1	180000.00	180,000.00
66	Hammering block Tools for each block	For hammering the chain each size has 4blocks	Eterna chains supply	4	180000.00	720,000.00
67	Flame Machine	Soldering the chain	Eternachains	2	55000.00	110,000.00
68	Diamond cutting machine and tools each	Machine for cutting the chain Tools of different size each size	Eterna chains supply	1	580000.00	580,000.00
69	Fixture		Eterna chains	4	166000.00	664,000.00
70	Ball Chain & dies for various variants	As per ball diameter and weight we need Ball machine length 20inches	Eterna chains supply	3	230000.00	690,000.00
71	Ball making machine	Diameter 2mm 2.5mm- 2.75mm 0.3mm- 3.5mm	Eterna chains supply	5	700000.00	3,500,000.00
72	dd-ball chain machine with dies for various variants	Machine require as per the diameter of the ball 2mm to 6mm	Eterna chains supply	1	790000.00	790,000.00
73	dd-ball chain machine with dies for various variants	Machine required as per the diameter of the ball 6mm to 12mm	Eterna chains supply	1	865000.00	865,000.00
74	Ball making machine entire setup 1) roll machine 2) strip cutter,3) pipemaking machine 4) pipe soldering machine 5) pipe annealing machine 6)pipe reducing dies and steel rods.	total set	Eterna chains supply	1	580000.00	580,000.00
75	Handmade ball cutting machine and tools		Eterna	3	460000.00	1,380,000.00

76	Bulbul Chain Automatic Soldering Machine	all chain soldering tolls	Eterna chains supply	1	2800000.00	2,800,000.00
77	Single ring chain machine	Machine required as per the diameter of the dial 100mm 150mm 200mm 300mm	Eterna chains supply	4	510000.00	2,040,000.00
78	Anchor Chain Machine	Machine required as per the diameter of the dial 100mm 150mm 200mm 300mm	Eterna chains supply	4	285000.00	1,140,000.00
79	V - Chain machine flat type extra tools5 pair	Machine required as per the diameter of the dial 400mm 600mm 800mm 1000mm	Eterna chains supply	4	250000.00	1,000,000.00
80	V - Chain machine round type extra tools 5pair	Machine required as per the diameter of the dial 400	Eterna chains supply	4	270000.00	1,080,000.00
81	Ball Dull Machine		Eagle	1	120000.00	120,000.00
82	FULLY AUTOMATIC BALL MAKING MACHINE WITH ALL SUPPORTING MACHINES	with dies and round, over, diamond, cap Shel, square, rectangle (1mm to 8mm) Converts gold bar into ball -fully automated with wide range of options		1	2200000.00	2,200,000.00
83	BALL MACHINE DIES OF DIFFERENCE SHAPES AND DIES	Each shape has 15dies, oval cap Shel dholak, drop, pipe, round		100	15000.00	1,500,000.00
84	Daimond Testing Machine		pls check the model	1	2500.00	2,500.00
85	Diamond table checking micro scope			1	135000.00	135,000.00
86	ITO600GM	JAPAN	AND	5	56000.00	280,000.00
87	10MG TO 3KGS		TRTROUS	5	70000.00	350,000.00
88	IRON SAFE		DIMENSIONS 143X640X768- 920KGS	4	210000.00	840,000.00
89	matrix gold 3v with rhino 8	3d design software	lab license	1	700000.00	700,000.00
90	zed brush software	Yearly Subscriptions		1	360000.00	360,000.00
91	Computers for designing	I 13 processer, 32 gb ram, 8 gb		4	152000.00	608,000.00
92	Computers for other purposes			6	65000.00	390,000.00
93	Nose Mini Piler			25	60	1500.00
94	Cutting Mini piler			50	176	8800.00
95	Jewellery Measuring Ring Seizer			25	264	6600.00
96	Tweezers Stainless Steel 2 Pieces Sets			200	27	5400.00
97	End Cutting Mini Piler			25	38	950.00
98	Hammer Small.			25	66	1650.00
99	Hammer Plastic			25	160	4000.00
100	Multi-Functional Files			100	30	3000.00
101	Electronic Weigh scale 10mg to 200gm			10	230	2300.00
102	Scale Stainless steel-big			25	32	800.00
103	Gas Light Gun			50	260	13000.00
104	Calculators			30	170	5100.00
105	METAL DETECTOR	DETECTS 10MG ACCURACY	CEIA PD 240 CB	2	75,000	150,000.00

106	CCTV SETUP - 48CAMRS	10TB HARD DISK	BULLET CAMERA 32MP		550,000	550,000.00
107	invertor for cctv	3kw	amaron	1	72,000	72,000.00
108	generator for total cluster	50kw	KIRLOSKAR GREEN	1	830,000	830,000.00
109	AIR CONDITION	1.5 TON BLUE STAR	INSULATION	18	55000.00	990,000.00
110	Novafab Mega DLP printer	133*75mm	mega	1	1375000.00	1,375,000.00
111	Mirapro CAM repairing software	Mira pro SW	Mira Pro	1	275000.00	275,000.00
112	5 Flask Investment Mixer	Matrix investment mixer	Matrix	1	675000.00	675,000.00
113	Alo Photography Studio	Alo Photo Sphere	Sphere	1	895000.00	895,000.00
114	ST. Louis 92-2kg	ST. Louis 2kg		1	450000.00	450,000.00
115	IPA recycling machine		K10	1	375000.00	375,000.00
116	Joot Tool Machine	Jool Tool 3M Polishing Machine		2	125000.00	125,000.00
118	Vertical Sprue cutter	Gold tree cutting machine		1	195000.00	195,000.00
119	Auto Gold Bar cutting machine	Gold bar hydraluic cutting machine		1	450000.00	450,000.00
120	Video Microscope with stand (without monitor)			1	250000.00	250,000.00
					TOTAL	67,920,100.00
					CGST-9%	6,112,809.00
					SGST-9%	6,112,809.00
TOTAL AMOUNT						80,145,718.00

TRANSPORATATION AND PACKING CHARGES WILL BE EXTRA

ALL MACHINES PARTS ARE UNDER 1 YEAR GUARANTEE

PRICES ARE SUBJECT TO CHANGE, WITHOUT ANY PRIOR NOTICE.

ETERNA INDUSTRIES

Gold and silver chain machine manufacturer
25/103 F, Gandhi Nagar, Agra, U.P. -282003.

[Mobile: +91-9897269883](tel:+91-9897269883), [9897256005](tel:+91-9897256005). [E-mail: eternaindustries@gmail.com](mailto:eternaindustries@gmail.com)

GST NO:09AAKFR3635G1Z0

Date:	16.12.2024		QT/24-25 NO	9
Company Name:	MANGALAGARI CLUSTER			
Address:	A.P.			
Mobile		Office Phone No:		Fax No:

QUOTATION

S. No	Description of the Machinery / Equipment	Specifications	Supplier model -1	No of Unit	Cost per unit	Total cost (₹ Lacs)
I	CASTING UNIT with full Setup & Accessories					
i	3D Printer Wax with Air Compressor.	printing dimension 294x211x144mm, weight-630kgs		1	3780000	3780000
ii	Online UPS 5kw	Armon 5hours back up		1	430500	430500
iii	Magnetic Stirrer, Fridge for freeze the wax patten	for cleaning the supported wax		2	27300	54600
iv	Hot plate	heating the platform		1	4725	4725

v	Fridge for freeze the wax patten	freezing the wax patten		1	18900	18900
vi	3d scanner	scan speed hd scan 550,000 point range 300x170mm		1	304500	304500
viii	Vulcanizer	Heater size 8inches x8inches with control and digital timer control		1	37800	37800
viii	wax injector, with vacuum pump, compressor &	MEMORY CHIP FOR GETTING THE TIME		1	819000	819000
ix	Normal Auto Clamp wax injector with vacuum pump, compressor & Memory Chip	removing the wax pattern from the		1	89250	89250

x	Burnout furnace	12x12x12 with & Programmer. Controller with Collator Tray		2	86100	172200
xi	Casting machine 3 in 1/ Vacuum Casting Machine (650 LPM)	650 LPM POWDER VACCUME , MELTING, POURING		1	189000	189000
xii	Pressure Casting Machine with online pumps	Capacity: 3 kg Au, Max. temperature : 3 bars		1	451500	451500
xiii	water jet machine	cleaning the tree after casting		1	68250	68250
xiv	Water jet - vapor honing Machine	this is used for pre filing of the cast tree for giving good surface of cast		1	378000	378000
	Auto wax setting machine					
xv	wax stone setting machine	before casting steps can be fix w				
xvi	Falling table with suction motor	use for filling the casted jewellery with suction dust will collect		5	94500	472500
xvii	setting table for fitting the stones with	fitting the stones		5	101850	509250

		micro motors high speed					
	xviii	Electro filo polishing machine- 27 lts - 400gm 22carat	27 lts - 400gm		1	2730000	2730000
	xix	Electro filo polishing - 27 lts - 400gm 18carat	27lts -400gm		1	2730000	2730000
	xx	Wax stone setting machine	by hand setting machine 2 nozzle		1	10500	10500
	xxi	Stone Fitting Machine	4 Suction Nozzles automatic 18000-20000 drills / hc		1	1365000	1365000
	xxii	magnifier table lamp	Lense 4.5" lens design to inspect soldering, assemb		1	42000	42000
	xxiii	micro motors	for filling, cleanings and polishing		5	9240	46200
II	WIRE AND SHEET						-
	i	Roll press 8" Double Head	wire and sheet machine	Eterna	2	740000	1480000

	ii	Diamond Bit sets - 12 pass wire drawing	dies set	Eterna	2	100000	2,00,000.00
	iii	Wire Drawing Machine	12 passes	Eterna	1	550000	5,50,000.00
	iv	Sheet Cutter machine	cutting the sheet as per the chain	Eterna chains supply	1	190000	1,90,000.00
III	GOLD INDUCTION						-
	i	1 kg	induction melting with chiller		1	168000	
	ii	2 kg for Coin Making	induction melting with chiller		1	220500	
IV	LASER WELDING MACHINE		Dimensions: 52 x 73 x H50 cm, Ty				1491000

					1	1491000	
	Lazer welding	same dimensions			2	535500	1071000
V	CNC Diamond						
	i	CNC diamond cutting machine for balls, beads, ovals and cylinders (Vertical and horizontal machine)	Dimensions: 120x135x175cm Air supply: 6 bars	Eterna	2	2000000	40,00,000.00
	ii	CNC Diamond Tools - for balls	TOOLS	Eterna	100	4000	4,00,000.00
VI	STONE FITTING						-

VII	POLISHING SETUP 1/2kg						-
	1	Circular Vibrator - 1/2 kg with all supporting media and ceramic media	5KGS MEDIA		1	525000	525000
	ii	Magnetic Polisher - .1/2 Kg - 10" Beaker	1/2 Kg - 8" Beaker		1	57750	57750
	iii	steam machine 9lts	steel body high steam		1	42000	42000

	iv	Ultra sonic machine 25lts	500 WATTS STEEL BODY		1	60900	60900
VIII	POLISHING SETUP 1KGS						-
	i	Magnetic Polisher - 1kg -	1kg - 10" Beaker		1	81900	81900
	ii	steam machine 9lts	steel body high steam		1	42000	42000
	iii	Ultrasonic cleaning - 30 lts Heavy	750WATTS		1	126000	126000

	iv	circular Vibrator - 1kg with all supporting media and ceramic media	10KGS MEDIA		1	787500	787500
	v	Radium plating Machine - 2gm - 2lt beakers(3Nos)	2gm - 2lt beakers(3Nos)		3	110250	330750
	vi	Drum polish 25kgs pu coated	steel balls of different shapes and size		1	60900	60900
	vii	white rhodium dipping liquid 1lts	2gm /1lts		2	54600	109200
	viii	black rhodium dipping liquid 1lts	2mg/1lts		1	53550	53550
	ix	rose rhodium dipping liquid 1lts	2mg/1lts		1	50400	50400
	x	white rhodium 2mg	2mg/100ml		2	56700	113400
	xi	pen plating machine - 1lts	2mg pen plating		2	18375	36750
	xii	gpc plating machine 3lts	gpc 3lts		1	4200	4200
	xiii	gpc liquid 1lts	gpc liquid ready to use		20	7875	157500
	xiv	Buffing Machine - double motor	double motor		2	120750	241500
X	Enameling / Coating furnace		heating the coated enamel		1	325500	325500

XI	engraving machine for cutting and milling		2FEET X2FEET			189000	189000
XII	Refining Unit						
	i	Refining Machine 2kG	Dimensions: 160x130x220cm Average Numbers of working glass reactors			1501500	1501500

	ii	REFINERY CHEMICALS	all chemicals are lab resistant			378000	378000
	iii	gold testing machine	Fisher - Model No.550DP++			2940000	2940000
XIII	CHAIN MAKING MACHINE						
	1.	Box Chain	20 inches/1gm	Eterna	2	286000	5,72,000.00
	a		20 inches/2gm	Eterna	2	286000	5,72,000.00
	1.b	Flat and wire machine		Eterna chains	1	155000	1,55,000.00
	1.c	Double head box chain cutting machine		Eterna chains	1	680000	6,80,000.00
	1.d	Furnace annealing	CAMBER SIZE 8"X4.5"	Eterna	1	375000	3,75,000.00
	1.i	3kg Vibrator Machine (PU Coating)					
	1.j	Gold Furnace induction 1KGS					
	1.k	Wire Diamond Bits	set consisting 18 pcs ranging fr	Eterna	1	100000	1,00,000.00
	1.l	Box Chain Soldering Machine		Eterna	2	65000	1,30,000.00

	iv	Sitara Chain Machines with dies for various variants	Wire in mm weight .0.30mm ----2.5gm 0.35mm 3gm 0.40mm --3.5gm 0.45mm 4gm	Eterna supply chains	4	540000	21,60,000.00
	iv.a	Hammering Machine		Eterna chains	1	180000	1,80,000.00
	iv.b	Hammering block Tools for each block	For hammering the chain each size has 4blocks	Eterna supply chains	4	180000	7,20,000.00
	iv.c	Flame Machine	Soldering the chain	Eterna chains	2	55000	1,10,000.00
	iv.d	Flame Machine	Soldering powder	Eterna chains	NA	NA	

	iv.e	Diamond cutting machine and tools each	Machine for cutting the chain Tools of different size each size	Eterna supply chains	1	580000	5,80,000.00
	iv.f	Fixture		Eterna chains	4	166000	6,64,000.00
	v	Ball Chain & dies for various variants	As per ball diameter and weight we need Ball machine length 20inches 1mm 4gms 1.5mm 8gms 2mm 12gms	Eterna supply chains	3	430000	12,90,000.00
	V a	Ball making machine	Diameter 2mm 2.5mm- 2.75mm	Eterna supply chains	5	700000	35,00,000.00
	vi	dd-ball chain machine with dies for various variants (CNC vertical)	Machine require as per the dia	Eterna supply chains	1	2250000	22,50,000.00
	Vi a	dd-ball chain machine with dies for various variants (CNC horizontal)	Machine required as per the dia	Eterna supply chains	1	2450000	24,50,000.00
	vi. b	Ball making machine entire setup 1) roll machine 2) strip cutter,3) pipe making machine 4) pipe soldering machine 5) pipe annealing machine 6) pipe reducing dies and steel rods.	total set	Eterna supply chains	1	1880000	18,80,000.00

	vii.	Handmade ball cutting machine and tools		Eterna	3	460000	13,80,000.00
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	viii	Bulbul Chain Automatic Soldering Machine	all chain soldering tolls	Eterna supply chains	1	2800000	28,00,000.00
	ix	Single ring chain machine	Machine required as per the dia 100mg 150mg200mg300mg	Eterna supply chains	4	510000	20,40,000.00
	x	Anchor Chain Machine	Machine required as per the dia 100mg150mg 200mg 300mg	Eterna supply chains	4	285000	11,40,000.00
	Xi	V - Chain machine flat type extra tools 5 pair	Machine required as per the dia 400mg 600mg 800mg 1000mg	Eterna supply chains	4	350000	14,00,000.00
	xii	V - Chain machine round type extra tools 5pair	Machine required as per the dia 400mg 600mg 800mg 1000mg	Eterna supply chains	4	370000	14,80,000.00

	xii	Ball Dull Machine		Eterna	1	120000	1,20,000.00
XIV	FULLY AUTOMATIC BALL MAKING MACHINE		with dies and round, over, diamond, cap Shel, squa		1	2200000	22,00,000.00
	DIFFERENT SHAPES AND		Each shape has 15dies, oval cap Shel dholak, drop		100	15000	15,00,000.00
XVI	DIAMOND TESTING MACHINES						
	i	Daimond Testing Machine			1	2625	2625
	iii	Diamond table checking micro scope			1	141750	141750
XVII	WEIGHING MACHINES						
	i	1TO600GM	JAPAN		5	58800	294000

	ii	10MG TO3KGS			5	73500	367500
XVIII	IRON SAFES		DIMENSIONS 143X640X768- 920KGS		4	220500	882000

XIX	DESIGN STUDIO						
	i	matrix gold 3 with rhino 8	3d design software		1	735000	735000
	ii	zed brush software	Yearly Subscriptions		1	378000	378000
	iii	Computers for designing	I 13 processor, 32 gb ram, 8 gb		4	159600	638400
	iv	Computers for other purposes			6	68250	409500
XX	Gold Smith Tool kit						
	i	Nose Mini Piler			25	63	1575
	ii	Cutting Mini piler			50	185	9250
	iii	Jewellery Measuring Ring Seizer			25	277	6925
	iv	Tweezers Stainless Steel 2 Pieces Sets			200	29	5800
	v	End Cutting Mini Piler			25	40	1000
	vi	Hammer Small.			25	70	1750
	vii	Hammer Plastic			25	168	4200
	viii	Multi-Functional Files			100	32	3200
	ix	Electronic Weigh scale 10mg to 200gm			10	242	2420
	x	Scale Stainless steel-big			25	34	850
	xi	Gas Light Gun			50	273	13650
	xii	Calculators			30	179	5370
XXI	SECURITY						
	i	METAL DETECTOR	DETECTS 10MG ACCURACY		2	78750	78750
	ii	CCTV SETUP - 48CAMRS	10TB HARD DISK	BULLET CAMERA 32MP		577500	577500
	iii	invertor for cctv	3kw		1	75600	75600
	iv	generator for total cluster	50kw		1	871500	871500

XXIII	AIRCONDITIONS	1.5 TON BLUE STAR		18	57750	1039500
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		TOTAL	7,12,76,490.00
		IGST-18%	1,28,29,768.20
		GRAND TOTAL	8,41,06,258.20

CONDITIONS

ALL MACHINE INSTALLATION AND DEMO WILL BE DONE ON PAYMENT MODE ONLY.
 ALL MACHINERY PRICES ARE VALID UPTO 30 DAYS ONLY

Appendix – VI

Letter of Undertaking
from Promoters to
Utilise Facilities of
CFC to the extent of
at least 60% of the
Capacity



LN GOLDSMITHS FOUNDATION

16/12/2024

To
The MSME Development Commissioner
Ministry of Micro, Small & Medium Enterprises
Government of India

UNDERTAKING TO UTILISE AT LEAST 60% OF THE INSTALLED CAPACITY OF THE CFC

Respected sir,

We, principal promoters of the Common Facility Centre in Mangalagiri Gold Ornament Cluster, being Directors of the SPV, LN Goldsmith Foundation, hereby undertake, on behalf of all the members of the Cluster, that we will utilise all the facilities available at the proposed Common Facility Centre and our collective utilisation will be at least 60% of the installed capacity of each of the facilities made available at the Common Facility Centre as given below

Sl	Services	Annual Installed Capacity	Collective Minimum Annual Utilisation Committed by %
1	Casting Services (%)	300 kg	180 kg
2	Chain Making Services	600 kg	360 kg
3	Ball Making Services	750 kg	450 kg
4	Finishing Services	300 kg	180 kg
5	Miscellaneous Processes (Average)	300 kg	180 kg
6	Designing Services (per design)	1500 designs	900 designs
7	Assaying And Hallmarking	60000 pieces	36000 pieces


(HARIKA MANDAVA)


(NAGARAJU GUNTI)


(SRINIVASA RAO GAJULA)


(MAHESH PADAVALA)

Directors of the SPV & Principal Promoters of the CFC




(NAGARAJUNA KANDULA)

91214 15 999

harikavijay.chinta@gmail.com

CIN: U88900AP2024NPL116554

#9-44A, PEPL Towers, Gowtham Buddha Road,
Mangalagiri, Guntur Dist, A.P. - 522503

Appendix – VII

Letter of Undertaking
from SPV to bring in
Contribution &
to meet
Cost Escalations



LN GOLDSMITHS FOUNDATION

16/12/2024

To
The MSME Development Commissioner
Ministry of Micro, Small & Medium Enterprises
Government of India

UNDERTAKING TO BRING IN SPV'S CONTRIBUTION OF 5% OF THE PROJECT COST AND TO MEET THE COST OF ESCALATION

Respected sir,

We, hereby undertake, the LN Goldsmith Foundation, being the Special Purpose Vehicle for the establishment and operation of the Common Facility Centre in Mangalagiri Gold Ornament Cluster, that, on approval of the project,

1. we will mobilise funds and bring into the SPV towards SPV's Contribution of 5% of the Project Cost amounting to ₹49.80 Lacs, through paid up equity share capital subscribed by our members, or such other sources as the directors decide from time to time,
2. we will meet the escalation of cost in excess of the estimated project cost, due to unforeseen factors, if any, out of our own sources through paid up equity share capital subscribed by our members, loans from directors, corporate bodies, banks or financial institutions,
3. we will infuse funds towards the acquisition of such other assets as required for the establishment and proper functioning of the Common Facility Centre, in addition to those mentioned in the DPR, through paid up equity share capital subscribed by our members, loans from directors, corporate bodies, banks or financial institutions, and
4. we will make arrangements for the infusion of funds, towards the additional working capital or any other cost required, if any, for the proper functioning of the Common Facility Centre through paid up equity share capital subscribed by our members, loans from directors, corporate bodies, banks or financial institutions.


(HARIKA MANDAVA)

For and on behalf of LN Goldsmiths Foundation


(NAGARAJU GUNTI)


(SRINIVASA RAO GAJULA)


(MAHESH PADAVALA)




(NAGARAJUNA KANDULA)

91214 15 999

harikavijay.chinta@gmail.com

CIN: U88900AP2024NPL116554

#9-44A, PEPL Towers, Gowtham Buddha Road,
Mangalagiri, Guntur Dist, A.P. - 522503

Appendix – VIII

Schedule of Implementation

Bar Chart

Schedule of Implementation

Activity	Oct-24		Nov-24		Dec-24		Jan-25		Feb-25		Mar-25	
	F2	F1	F2	F1	F2	F1	F2	F1	F2	F1	F2	
Survey & DPR Preparation	█											
SPV Incorporation & Member Enrolment			█									
DPR Review, Approval & Submission				█								
Sanction of Grant by DC-MSME, GoI						█						
Civil Works, Interiors & Electrical Fixtures						█						
Bidding Process of Machinery							█					
Purchase of Machinery & Installation									█			
Trial Run									█			
Statutory Approvals (BIS / Trade License / GST)										█		
Commencement of Commercial Operation											█	

Appendix – IX

List of Members of
the Cluster showing
their share holding

List of Members of the Cluster

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
1	SHRE MANDAVA JEWELLERSS	PARTNERSHIP	UDYAM-TS-02-0168234	18/09/2017	MANDAVA HARIKA	485	1200	10.00%	50000
2	VIJAYA DURGA MACHINE CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0082903	02/07/1999	GUNTI NAGARAJU	50.82	1200	10.00%	50000
3	CHANDANA JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0069018	07/01/2017	GAJULA SRINIVASA RAO	193.65	1200	10.00%	50000
4	REVATHI JEWELLERIES	PROPRIETARY	UDYAM-AP-04-0068922	16/05/2019	PADAVALA MAHESH	9.54	1200	10.00%	50000
5	SRI LAKSHMI JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0044229	30/11/2017	NAGARJUNA KANDULA	86.92	1200	10.00%	50000
6	SAI DEEPTHI JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0041071	25/10/2018	SRINIVASA RAO AVVARU	168.1	1000	8.33%	41667
7	LAKSHMI GANAPATHI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0068965	14/03/2016	GUNDA GANAPATHI	21.99	1000	8.33%	41667
8	ADINARAYANA GOLD WORK SHOP	PROPRIETARY	UDYAM-AP-04-0068956	15/03/2016	NANDAM ADINARAYANA	33.55	800	6.67%	33333
9	SATISH GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0025997	03/01/2018	SATHISH DAMARLA	31.59	800	6.67%	33333
10	V L GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0068869	26/07/2017	CHELLURI VEERAVENKATA SATYANARAYANA	28.89	408	3.40%	17000
11	JONNADULA BALA SIVA RAMAKRISHNA	PROPRIETARY	UDYAM-AP-20-0001862	17/07/2017	JONNADULA BALA SIVA RAMAKRISHNA	33.85	408	3.40%	17000

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
12	POOJITHA JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0050973	07/01/2017	NAGENDRAM AKURATHI	34.93	408	3.40%	17000
13	JAI SRI DURGA BHAVANI TEEGALA MACHINE WORKS	PROPRIETARY	UDYAM-AP-04-0068796	02/01/2016	KOWTARAPU RAMESH	37.41	408	3.40%	17000
14	NAVEEN GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070249	19/04/2001	BITRA DURGA RAO	38.06	12	0.10%	500
15	DINESH JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070152	22/12/2021	GUTTIKONDA NAGESWARA RAO	7.78	12	0.10%	500
16	BILLA SRINIVASARAO	PROPRIETARY	UDYAM-AP-20-0001834	06/09/2009	BILLA SRINIVASA RAO	15.18	12	0.10%	500
17	JONNADULA JAGADEESH BABU	PROPRIETARY	UDYAM-AP-20-0001836	07/07/2017	JAGADEESH BABU JONNADULA	27.61	12	0.10%	500
18	SRINIVAS GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070209	10/10/2006	BADDE SRINIVASA RAO	27.99	12	0.10%	500
19	VIJAY JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070223	08/07/2009	NALI VIJAY KUMAR	15.02	12	0.10%	500
20	KOMMAREDDY TRISHEKAR REDDY	PROPRIETARY	UDYAM-AP-04-0025710	08/05/2017	TRISHEKAR REDDY KOMMAREDDY	27.91	12	0.10%	500
21	SUPRIYA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070167	02/01/2000	TUMMA BHUSANKAR	33.75	12	0.10%	500
22	GNR GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070157	06/01/2004	GOTTUMUKKALA NAGA RAJU	23.46	12	0.10%	500
23	POOJITHA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070139	17/04/2013	THATIPAMULA TEJESH	28.08	12	0.10%	500
24	BHUVAN GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070143	19/05/2023	JAGGARAPU PRABHU KUMAR	36.1	12	0.10%	500
25	SRINIVASA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0048187	02/01/2020	SRINIVASA RAO KOLLI	14.02	12	0.10%	500

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
26	ABHILASH DIE CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0070135	01/01/2016	GUNTI GOPI SAI	12.24	12	0.10%	500
27	TEJA SRI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0065907	04/10/2019	GOLI SIVA SANKAR	36.46	12	0.10%	500
28	BALA PRASAD JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070125	11/10/2010	TELU BALA PRASAD	29.01	12	0.10%	500
29	SAI PAVAN GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070115	14/01/2008	ARIKATLA SAI PAVAN	24.68	12	0.10%	500
30	VAV MACHINE CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0070179	10/10/2019	GUNDA ANIL KUMAR	36.16	12	0.10%	500
31	ABHILASH GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070083	06/04/2012	GUNTI NARAYANA	16.07	12	0.10%	500
32	KIRAN GRAVER CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0070081	23/12/2015	BITRA KIRAN KUMAR	12.88	12	0.10%	500
33	DURGA PRASAD JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070170	14/02/2024	DAMARLA DURGA PRASAD	34.42	12	0.10%	500
34	SRI VENKATA SRIDEVI NOSE PINS	PROPRIETARY	UDYAM-AP-04-0070161	04/12/2012	BITRA RADHAKRISHNA MURTHY	15.26	12	0.10%	500
35	DHEERAJ GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070155	30/01/2020	GOLI PARDHASARADHI	34.86	12	0.10%	500
36	MOUNIKA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070156	12/01/2015	GANJI SEETHARAMAIAH	15.7	12	0.10%	500
37	RAMA KRISHNA GOLD WORK	PROPRIETARY	UDYAM-AP-04-0070140	17/01/2022	BODA RAMAKRISHNA	7.1	12	0.10%	500
38	PADMA JYOTHI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070148	16/01/2015	SURESH GOLI	38.92	12	0.10%	500
39	GORRE THIRISH KUMAR	PROPRIETARY	UDYAM-AP-04-0064770	05/09/2019	GORRE THIRISH KUMAR	24.66	12	0.10%	500

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
40	RAVI KUMAR GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070165	02/09/2002	BOMMANA RAVIKUMAR	37.21	12	0.10%	500
41	CH. KUNDHAN HARSHITA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070133	06/01/2014	CHILLAPALLI DURGA NAGESWARARAO	29.12	12	0.10%	500
42	NARENDRA MISSION CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0016620	15/05/2017	BITRA NARENDRA	18.86	12	0.10%	500
43	MUNAGALA HANUMANTHA RAO	PROPRIETARY	UDYAM-AP-04-0025714	06/06/2015	HANUMANTHA RAO MUNAGALA	32.64	12	0.10%	500
44	BITRA NAGESWARAO	PROPRIETARY	UDYAM-AP-04-0034892	10/01/2015	BITRA NAGESWARA RAO	26.75	12	0.10%	500
45	SRI LAKSHMI NARASIMHA SWAMY JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0012422	22/08/2006	NARAYANAM KOTESWARA RAO	37.31	12	0.10%	500
46	GUNTI SAMBHASIVARAO COMPLEX	PROPRIETARY	UDYAM-AP-04-0070213	08/12/2018	CHILLAPALLI GIRISH	28.44	12	0.10%	500
47	B.N.R GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070214	18/10/2011	BONAGIRI NAGESWARARAO	22.61	12	0.10%	500
48	VISHNU PRIYA JEWELLERS	PROPRIETARY	UDYAM-AP-04-0043293	07/01/2017	JANJANAM VARA PRASAD	34.98	12	0.10%	500
49	SRI SAI LAKSHMI VENKATESWARA JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0027121	07/01/2017	VENKATESWARA RAO BATTU	92.28	12	0.10%	500
50	BALA GANGADHAR GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070208	09/12/2011	BALAGANGADHAR RAO RACHABATHULA	37.03	12	0.10%	500
51	PAVAN GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0035419	24/07/2000	SATISH KUMAR TIRUVIDULA	36.9	12	0.10%	500
52	KEERTHI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070200	16/05/2015	VELUGOTI DURGANAGESHWAR RAO	16.14	12	0.10%	500
53	SAI DEEPTHI JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070227	12/01/2014	BANDARU MOHAN	14.3	12	0.10%	500

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
54	SATHYA HAND MACHINE WORKS	PROPRIETARY	UDYAM-AP-04-0070225	05/12/2019	SATYANARAYANA BITRA	34.53	12	0.10%	500
55	RAMU GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070220	17/04/2014	GUNTI RAMU	32.79	12	0.10%	500
56	JASHWITHA SRI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070198	14/01/2010	BITRA SIVA NAGESWARARAO	27.69	12	0.10%	500
57	PN JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0048287	02/01/2017	SANKARA RAO TIRUVEEDULA	34.43	12	0.10%	500
58	FIROJ GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070196	26/02/2016	TELU FIROJ KUMAR	28.3	12	0.10%	500
59	HARISH HAND CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0070192	17/09/2017	PULUMI HARISH	12.1	12	0.10%	500
60	VIJAY GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070228	15/04/2024	GORRE VIJAY BABU	29.5	12	0.10%	500
61	SATHISH GRAVOUR CUTTING WORKS	PROPRIETARY	UDYAM-AP-04-0070088	04/01/2022	JONNADULA SATISH	26.39	12	0.10%	500
62	JATHIN KUMAR JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070077	07/03/2024	GUNTI ANIL KUMAR	16.54	12	0.10%	500
63	SHANMUKH GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070245	03/08/2008	GOLI UMA SANKAR	29.71	12	0.10%	500
64	SAI SIDDARDHA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070164	14/01/2014	ADEPU VENKATESWARA RAO	26.31	12	0.10%	500
65	SAI DARSHINI GOLD WOKS	PROPRIETARY	UDYAM-AP-04-0070239	05/01/2002	VENKATA PURNA CHANDRARAO CHERUKU	14.31	12	0.10%	500
66	BS CUTTING GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070252	05/11/2011	BITRA SURENDRA	29.83	12	0.10%	500
67	RK GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070254	06/03/2013	AVVARI RAMAKRISHNA	17.81	12	0.10%	500

Sl.	NAME OF MSME	Constitution	Udyam Registration Number	Date of Incorporation	Name of Promoter	Turnover (₹ Lacs)	Proposed Contribution to CPC		
							No. of Shares (₹10/- each) held as on 31/12/2024	% of Share Holding	Shares proposed to be held on approval of the project
68	MANVIK GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0034760	06/04/2020	DAMODARARAO GUTTIKONDA	29.71	12	0.10%	500
69	CHIRANJEEVI GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070246	11/12/2004	CHIRANJEEVI KARAMPUDI	19.45	12	0.10%	500
70	JANARDHANA RAO UDDANTI	PROPRIETARY	UDYAM-AP-04-0070274	21/09/2017	UDDANTI JANARDHANA RAO	18.64	12	0.10%	500
71	MS JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0013157	07/01/2017	SRINVASA RAO MUNAGALA	842.46	12	0.10%	500
72	LEELA JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070299	03/03/2023	VALANUKONDA NAGA MALLESWARARAO	38.6	12	0.10%	500
73	DURGA PRASAD JEWELLERY WORKS	PROPRIETARY	UDYAM-AP-04-0070308	08/03/2023	MERUVA DURGA PRASAD	29.45	12	0.10%	500
74	DIVI VENKATESWARA RAO	PROPRIETARY	UDYAM-AP-04-0067778	01/01/2010	DEVI VENKATESWARA RAO	29.86	12	0.10%	500
75	GOLI NARENDRA	PROPRIETARY	UDYAM-AP-04-0070388	03/04/2008	GOLI NARENDRA	33.62	12	0.10%	500
76	S.R GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070723	03/08/2018	BADI GANGADHARA BALAKRISHNA	37.19	12	0.10%	500
77	VEERANJANEYA GOLD WORKS	PROPRIETARY	UDYAM-AP-04-0070823	17/11/2006	KANDULA VEERANJANEYULU	18.27	12	0.10%	500
?	?		?	?	?	3771.68	12000	100.00%	500000

Appendix – X

Minutes of the Meeting for Validation of DPR

LN GOLDSMITHS FOUNDATION

(CIN: U88900AP2024NPL116554)

Regd. Office: Door No. 9-44A, Goutham Buddha Road,
Mangalagiri, Guntur, Andhra Pradesh, India, 522503.

Tele No: 9121415999, Email ID: harikavijay.chinta@gmail.com

EXTRACT FROM THE MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD ON 01.01.2025 AT THE REGISTERED OFFICE OF THE COMPANY.

Resolution-1

RESOLVED THAT a Common Facility Centre shall be established and operated by the Company at D.No. 9-44A, Gowthama Buddha Road, Mangalagiri, wherein various services shall be provided to support artisans of Mangalagiri in their business activity of manufacture of gold ornaments in the name of 'Mangalagiri Gold Ornament Cluster'.

RESOLVED FURTHER THAT The Common Facility Centre is open to members of the Company as well as others and the membership of the company is open to all eligible individuals and entities.

Resolution-2

RESOLVED THAT the Company shall apply for Grant in aid from the Government of India under the MSE CDP Scheme and an application shall be filed with concerned authorities for the purpose of availing grants, contributions, assistance for the Government of India and from the Government of Andhra Pradesh.

RESOLVED FURTHER THAT the Detailed Project Report, tabled before the board of directors of the company, showing the total project cost of ₹999.36 Lakhs, which is proposed to be funded through the promoter's contribution amounting to ₹49.97 Lacs, Contribution from the Andhra Pradesh State Government amounting to ₹149.90 Lacs and the Grant-in-Aid from the Government of India amounting to ₹799.49, is hereby approved by the board of directors of the Company, after due consideration of all the facts, figures and particulars mentioned therein.

RESOLVED FURTHER THAT Mrs. Harika Mandava, Executive Director of the company, be and is hereby authorized to submit applications, either electronically or physically, for availing Grants and Contributions from the Government of India and the Government of Andhra Pradesh under the MSE CDP Scheme, to such

authorities as required from time to time, to sign all the relevant documents on behalf of the company, to represent the company before concerned authorities and to make statements on behalf of the company.

Resolution-3

RESOLVED THAT the Company shall bring in its contribution required as per the guidelines of the MSE CDP Scheme, through paid up share capital, loans from directors of the Company, such other entities as the directors deem expedient and form such sources as the directors decide from time to time.

RESOLVED FURTHER THAT the company shall bring in additional funds required to meet cost escalations due to unforeseen factors, through paid up share capital, loans from directors of the Company, such other entities as the directors deem expedient and form such sources as the directors decide from time to time.

//CERTIFIED TRUE COPY //

For LN GOLDSMITHS FOUNDATION



HARIKA MANDAVA
EXECUTIVE DIRECTOR
DIN: 07200957


SRINIVASA RAO GAJULA
DIRECTOR
DIN: 10521849


NAGA RAJU GUNTI
DIRECTOR
DIN: 10827863


NAGARJUNA KANDULA
DIRECTOR
DIN : 10827862




MAHESH PADAVALA
DIRECTOR
DIN : 10827864

Appendix – XI

Leased Building Approval

PROCEEDINGS OF THE COMMISSIONER
Andhra Pradesh Capital Region Development Authority

Proceedings No.: BPS2019/MAN/9/25822

Dated : 07/10/2023

Sub : Regulation and penalization of buildings constructed unauthorizedly and in deviation to the sanctioned plan – building bearing H.No./ Premises No. **9-44A near door no. 9-46** of **OLD MANGALAGIRI, Guntur, Mangalagiri, Mangalagiri (M) - Ward No.17,** – Penalisation Orders – Issued – Reg.

Ref : 1.BPS Application No **BPS2019/MAN/9/25822** . dated: **04/04/2019**
of Sri/Smt **PITHALLA ESTATES PVT.LTD REP BY P. SRINIVAS RAO**
2.G.O.Ms.No.14,MA&UD(M) Dt:04-01-2019.

The Application submitted in the reference cited for Regulation and penalization of flat/building has been examined with reference to 'The Andhra Pradesh Regulation and Penalization of Buildings Constructed Unauthorizedly and In Deviation to the Sanctioned Plan Rules, 2019' and found to be in order. Hence the said flat/building is penalized and regulated as per the details given below. The building plans are attested and enclosed herewith.

S.No.	DETAILS		
1	Name of the Applicant		PITHALLA ESTATES PVT.LTD REP BY P. SRINIVAS RAO
2	Postal Address		
a	Door No. / Plot No.		7-562
b	Street		OLD G.T ROAD
c	Locality		Gb Road
d	City / Town / Village		Guntur, Mangalagiri, Mangalagiri (M) - Ward No.17
e	PIN		522503
f	Email-id		peplmng@gmail.com
g	Phone No.	Land Line	
		Mobile	9866854881
3	DETAILS OF THE BUILDING APPROVED UNDER BPS		
a	Building Location		
i	T.S./R.S./D./N.T.S. No.		111-1A1
ii	LP/TP/RLP No.		NULL
iii	Plot No.		
iv	Door No.		9-44A near door no. 9-46
v	Street		OLD G.T ROAD
vi	Locality		OLD MANGALAGIRI
vii	Village/Town/City		Guntur, Mangalagiri, Mangalagiri (M) - Ward No.17
b	Building Status		
	Building constructed in deviation of sanctioned plan		
c	Building Details		
i	Plot Area (in Sq. m)		288.61
ii	No. of floors/flats /Height in (m).as per sanctioned plan		4/11.90
iii	No. of floors/flats /Height in (m) as on site.		5/17.50
iv	Total built up area of building/flat as per sanctioned plan (in Sq m / Sq. ft)		384.16
v	Total built up area of building/flat as on site (in Sq m / Sq. ft)		1193.75
vi	Area constructed in-deviation to sanctioned plan (in Sq m / Sq. ft)		570.84
viii	Built-up area Regularized		238.75
ix	Total Built-up area Regularized		8714.43 Sq.Ft
d	Road Access Details		
i	Existing road width of abutting road (m)		39.62
ii	Proposed road width of abutting road as per Master Plan / Zonal Development Plan / Road Development Plan (m)		45.72
iii	Affected area in the road widening (m)		6.10
	Whether site is getting affected in road		

iv	whether site is getting affected in road widening	YES
v	If Yes, whether road widening undertaking is given	YES
e	Building Usage	Commercial
f	PENALIZATION CHARGES	
l	Total penalization charges paid	836585
		EIGHT LAKHS THIRTY SIX THOUSAND FIVE HUNDRED AND EIGHTY FIVE

Online Remittance Number	Amount(in Rs.)	Date	Payment Type
9b4adf79fd89988fa1d7	10000.00	04/04/2019	Net Banking
11168d8a20888f2002cd	826585.00	07/10/2023	Net Banking

- 1) This proceedings itself shall be treated as Occupancy Certificate
- 2) Further all proceedings and action of enforcement initiated and contemplated against the said building are withdrawn.
- 3) Applicant is responsible and liable to pay any shortfall of amount payable to ULB/UDA.

Encl: BPS Building Plan

To:
Sri/Smt. PITHALLA ESTATES PVT.LTD REP BY P. SRINIVAS RAO
7-562
Gb Road
Guntur,Mangalagiri,Mangalagiri (M) - Ward No.17
522503



Commissioner
Andhra Pradesh Capital Region Development Authority

This is system generated report and does not require any signature. For further confirmation/authenticity anyone can access the department website i.e www.bps.ap.gov.in with file number

Appendix – XII

Fire NOC

GOVERNMENT OF ANDHRA PRADESH
STATE DISASTER RESPONSE & FIRE SERVICES DEPARTMENT

From :
 The Director General,
 State Disaster Response and Fire Services,
 Andhra Pradesh, Vijayawada.

To :
 The Registrar,
 Acharya Nagarjuna University,
 Nagarjuna Nagar,
 Guntur District.

Rc.No.2398/MSB/SR/GTR/2021, Dated: 20.10.2021

Sir,

Sub: A.P. State Disaster Response and Fire Services Department-MSB Section - Issuance of No Objection Certificate for Occupancy to Existing Building of Krishi Legal Educational Center (Law College), Sy.No.111-1A1, Near D.NO.9-44-A, Old Mangalagiri, Guntur District -Regarding.

- Ref:-
1. Application of Krishi Legal Educational Center (Law College), Sy.No.111-1A1, Near D.NO.9-44-A, Old Mangalagiri, Guntur District.
 2. This Office Memo Rc.No.2398/MSB/SR/GTR/2021, Dt: 05.10.2021.
 3. Inspection Committee Report Rc. No.2299/DFO/SR/2021, Dated.11.10.2021.

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The Management has requested for issuance of No Objection Certificate for Occupancy to the existing Building of Krishi Legal Educational Center (Law College), Sy.No.111-1A1, Near D.NO.9-44-A, Old Mangalagiri, Guntur District in the reference 1st cited.

2) The management has constructed the building with Cellar + Ground + 4 upper floors with a height of 17.95 Mtrs., for Educational Occupancy. The management has not obtained Provisional No Objection Certificate from this Department. Now the management has requested to issue No Objection Certificate for Occupancy to the existing Educational Building.

3) **Building Particulars:**

1	Name and Address of the Building	M/s. Krishi Legal Educational Center (Law College) in Sy.No.111-1A1, Near D.No.9-44-A, Old Mangalagiri, Guntur District.
2	Plot Area	337.83 Sq.Mtrs
3	Height of the Building	17.95 Mtrs
4	No. of Floors	Cellar + Ground + 4 upper floors

4) **STAIRCASES** The details of staircases required as per NBC-2016 and provided are furnished as below.

Sl. No	Details of Staircases	Required		Provided		Deficit
		Nos	Width	Nos	Width	
1	Internal staircase	01	01.50 Mtrs	01	1.20 Mtrs (Cellar to Terrace)	0.30 Mtrs
2	External Staircase	01	01.50 Mtrs	01	0.70 Mtrs (Ground to Fourth floor)	0.80 Mtrs

:: 2 ::

5) The details of occupant Load as per unit exit width required and provided is furnished as below:

S. No.	Floor	Built-up area in Sq. Mtrs	Type of Occupancy	Occupant load as per NBC 2016	Means of escape required in Mtrs., as per NBC, 2016	Provided in Mtrs.,	Defi cit
1.	Cellar	241.24	Parking	00	00	00	Nil
2.	Ground	241.24	Educational	60	Required	Provided	Nil
3.	1st Floor	241.24	Educational	60	0.60 Mtrs	1.90 Mtrs	Nil
4.	2nd Floor	241.24	Educational	60	0.60 Mtrs	1.90 Mtrs	Nil
5.	3rd Floor	241.24	Educational	60	0.60 Mtrs	1.90 Mtrs	Nil
6.	4th Floor	241.24	Educational	60	0.60 Mtrs	1.90 Mtrs	Nil
Total		1447.44	-	-	-	-	-

6) The details of fire fighting systems required as per NBC, 2016 and provided are furnished as below:

Sl No	Item	Required	Provided	Deficit
1	Fire Extinguishers	15 No's	Nil	15 No's
2	Hose Reel system	06 No's	06 No's	Nil
3	Down comer	01 No's for each floor	01 No's for each floor	Nil
4	Automatic Sprinkler System	21 No's	21 No's	Nil
5	Manually Call points	06 No's	06 No's	Nil
6	Terrace Tank	25,000 Ltrs.,	17000 Ltrs.,	8000 Ltrs
7	Booster Pump	900 LPM	900 LPM	Nil

Note-1:-The Management of the building has provided 2 HP Motors with Triplex pump in **Ground & 3rd** floors of the building which are in good working condition and the same was not provided in cellar and **1st & 2nd & 4th** floor of the building.

7) Details of Fire Precautionary Fee/License Fee remitted:

S. No.	Challan No.	Date	Bank & Branch	Amount remitted
1	51206280932021	22/09/2021	Online	Rs.30500.00/-

8) The inspection committee has tested the Fire Fighting Systems and performance found satisfactory. Therefore the Inspection Committee has Recommended for Status Report/Conditional No Objection Certificate to Krishi Legal Educational Center (Law College) in Sy.No.111-1A1, Near D.No.9-44-A, Old Mangalagiri, Mangalagiri, Guntur District.

Contd..page..3

9) In view of the above and based on the report of the inspection committee and also taking into consideration of the larger public interest and in the context of the COVID-19 pandemic across the country, the No Objection Certificate for occupancy is issued to the Krishi Legal Educational Center (Law College) in Sy.No.111-1A1, Near D.No.9-44-A, Old Mangalagiri, Mangalagiri, Guntur District, subject to the compliance of deficit fire safety systems and to the following conditions:

- (iv) The Management is responsible for all risks involved in case of Fire Accident.
- (v) This NOC is given based on the information, documents and drawings provided by the applicant. The applicant confirms that the information provided and the documents and drawings submitted are correct. Any deviation noticed will lead to cancellation of NOC without any notice.
- (vi) The permission accorded does not confer any ownership rights. If it is found that the information furnished is false and fabricated, the permission will be revoked at any stage and the applicant will be liable for criminal prosecution as per IPC.
- (vii) The Management shall ensure the following precautions strictly at all the times:

10) Maintain the following conditions compulsorily for safety point of view.

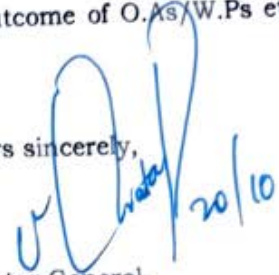
Sl. No.	As Builder	As occupant	As Security Personnel
1	All the fire protection arrangements shall be maintained in good condition as seen during inspection.	All the escape/exit routes shall not be kept locked/blocked or encroached	All the occupants must know the correct method of operation of the fire fighting system installed.
2	Any loss of life or property due to non-functioning of fire safety measures and other installations shall be the responsibilities of the management.	All occupants shall be trained to operate the fire safety equipment during emergency.	Mock drills should be conducted once in 3 months for initial two years. Thereafter, once in every 6 months.
3	Addition / alteration, if any in the building may be verified by building authority.	Mock drills should be conducted once in 3 months for initial two years. Thereafter, once in every 6 months.	All security personnel shall be trained to operate the fire safety equipment during emergency.
4	This No objection Certificate for occupancy only for fire safety point of view.	Raise the alarm if the fire cannot be controlled; Evacuate the area completely at once with nearest safe exit.	Attack the fire using available fire equipment only if you feel capable of controlling. If not, take all steps to isolate the area by closing doors and windows.

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11) This No Objection Certificate for Occupancy is valid for a period of Five years only from the date of issue of this letter. The owner/ Occupier/ Builder/ Management concerned of the building shall submit self declaration/ Certification every year in the prescribed format and submit/upload the photographs of the Mock drills conducted in the premises. It is the responsibility of the builder to apply for Renewal of No Objection Certificate for Occupancy, duly remitting the User Charges as per G.O.Ms.No.90, Home (Prisons & Fire) Department, Dated.13.08.2021, before expiry of this No Objection Certificate.

12) This No Objection Certificate is issued, subject to the outcome of O.As/W.Ps etc., if any, before Courts etc.,

Yours sincerely,



Director General,

State Disaster Response and Fire Services,
Andhra Pradesh, Vijayawada.

Copy to the Management of Krishi Legal Educational Center (Law College) in Sy.No.111-1A1, Near D.No.9-44-A, Old Mangalagiri, Mangalagiri, Guntur District.
Copy to District Fire Officer, Guntur

Note: In case of any emergency call to 101 or State Fire Control Room-9100108101.

Appendix – XIII
Common Application
for Government
Approvals



GOVERNMENT OF ANDHRA PRADESH
DEPARTMENT OF INDUSTRIES



COMMON APPLICATION FORM I
PART A
FOR ESTABLISHMENT

Application ID: CAE2403099

This format is to be filed with the Nodal Agency for the purpose of arranging site clearance, statutory approvals from Gram Panchayat, Municipality, TC & P, Urban Development Authority, Factories, Alienation of land / Acquisition of land, Power feasibility and Power connection from DISCOM, sanction of water supply from local bodies / Ground water for setting up of industrial units in A.P.

(Please submit required number of copies as per check slip including one for your record)

1.1 NAME & ADDRESS OF THE PROMOTER/INDUSTRIAL UNDERTAKING IN FULL

Name of the Industrial Undertaking	LN GOLDSMITHS FOUNDATION
Name of the Promoter/M.D./Mg. Partner with surname first	SRINIVAS RAO GAJULA
S/o./D/o./W/o.	Chandraia
Age	51
Occupation	Businesss
UID (Aadhar ID)	

1.2 ADDRESS FOR COMMUNICATION

Door No.	Door No. 9-44A
Street Name	Goutham Buddha Road
Village/Town	Mangalagiri
Mandal	Mangalagiri
District	GUNTUR
Pin Code	522503
E-mail	gajula.srinivasarao6666@gmail.com
Fax	
Telephone (incl. STD code)	8008000077

2 Nature of Organisation : Incorporated Company

3 For Proprietary Units Only. Do you belong to : 0

4.1 Line of manufacture

S.No	Item Description	Annual Installed Capacity	
		Units	Quantity
1	Casting Services	one	1

4.2 Raw - materials used in process

S.No	Name of the Raw Material	Annual Installed Capacity	
		Units	Quantity
1	Casting Services	one	1

4.3 Details of Plant & Machinery (Pl. enclose list)**4.4 Brief description of manufacturing process :** (Pl. enclose separate sheet)**4.5 Type and Nature of wastes and effluents their Quantities and the methods of their disposal**
(Enclose Separate Sheet)**5.0 Estimated Project Cost.**

	Estimated Project	New Unit
6.1	Land (in lakhs.)	50
6.2	Building (in lakhs.)	50
6.3	Plant and Machinery (in lakhs.)	829.72
6.4	Total cost of (6.1 + 6.2+6.3) (in lakhs.)	929.72

6.0 Probable Employment Potential :
(In No. of persons to be employed)

	Male	Female
Direct (On unit's payroll)	10	10
Indirect (On factory premises)	10	10

7.0 Details of existing Approvals of Factories dept Gram Panchayat / Municipality / Electricity / Water, if any

S.No	Reference No	Date	Clearance
------	--------------	------	-----------

8.0 Proposed location of the factory

Proposed factory	Others
Location/Name of IE/IDA/EZ/PE	Mangalagiri
Survey No	D.No.9-44A
Extent	650 Sq.Mts
Street Name	Goutham Buddha Road
Village/Town	Mangalagiri
Mandal	Mangalagiri
District	Guntur
Pin code	522503
Tele Phone No	
Nearest Tele Phone No.	

9.0 Power required for the unit

Contracted Load is	11KV or 33KV (35)
Contracted Load Maximum Demand in HP	35
Aggregate installed capacity of the transformer to be installed by the entrepreneur in case of H.T. (H.T. means above 150 H.P.)	35
Proposed maximum working hours	10 Per day
	300 Per month
Expected month and year of trial production	01 - 2025
Probable date of requirement of power supply.	24/12/2024
Total HP of the machinery proposed to be installed	35
Is Power Installation above 650V	No
Hazardous Type	None of the above (are Non-Hazardous)

10 Water Supply and Sewer connection

Water Supply from	Other Sources
Water requirement	
i) Drinking Water	0.05 KL/Day
ii) Water for Processing (Industrial Use)	0.001 KL/Day
Size of Water Supply connection applied for	Others
Size of sewer connection applied for	Others
Area for Survey	0.16 Acres

11 Permission to draw water

Agency	Ground Water
Requirement of Water Quantity	0.051KL/Day

I declare that the particulars given above are true to the best of my knowledge and belief. I shall obey the rules and regulations in force. If any deviation is found, suitable action may be initiated.

Place :

Signature of Promoter or authorised person only in Ink

Date: 24-DEC-2024

NAME (IN BLOCK LETTERS)

(DESIGNATION)



GOVERNMENT OF ANDHRA PRADESH

APTC FORM-10



This Challan can be verified
by scanning the QR code at
<https://verify.nidhi.apcfss.in/cfms>

Challan No: **81358981972024**

Challan Creation Date & Time: **30/12/2024 10:45:44 AM**

Status:

Payment Transaction Successful

Treasury/PAO Code:**2700**

STO: **Pay&AccountsOffice-AndhraPradesh**

CFMS Transaction ID:

80178529612024

Service:

4612-Common Application Form

Major Head:

0851 Village and Small Industries

Sub-Major Head:

00 Not Applicable

Minor Head:

102 Small Scale Industries

Group Sub-Head:

00 Not Applicable

Sub-Head:

81 Other Receipts

Detailed Head:

800 User Charges

Sub-Detailed Head:

000 Not Applicable

Charged/Voted:

V

Non-Contingency/Contingency:

N

Amount Rs:

7500.00

Amount In words Rs:

Seven thousand five hundred only

Purpose:

Remitter's Name & Address:

LN GOLDSMITHS FOUNDATION

Remitter's Mobile Number

8008000077

DDO Code:

27001305005

COMMISSIONERATE OF INDUSTRIES

Bank Reference Number:

243657744675

Payment Date:

30/12/2024

Received Rs:.....**7500.00**.....

Note:This Challan does not need enfacement of the treasury



Appendix – XIV
Application for
Consent To Establish
(CTE) from
Pollution Control
Board



LN GOLDSMITHS FOUNDATION

Dt:30/12/2024

To,

The Environmental Engineer,

Andhra Pradesh Pollution Control Board,

Guntur.

Subject: Regarding application of Consent to Establish (CTE) for LN Goldsmith Foundation at D.No.9-44A, Gowthama Buddha Road, Mangalagiri, Guntur district, Andhra Pradesh.

Respected Madam,

We, M/s. LN Goldsmith Foundation is to establish a Common Facility Center at D.No.9-44A, Gowthama Buddha Road, Mangalagiri consisting of a total floor area of about 7000 sq.ft. with a Project cost of ₹929.72 Lakhs. We have applied for Consent to Establish (CTE) through OCMMS on 30.12.2024 by paying an amount of ₹.7800/- if any balance payment is there we will pay through the DD.

LN Goldsmith Foundation having the following infrastructure facilities to establish a Common Facility Center to Gold Ornament Making artisans in Mangalagiri.

- 1) Casting Services
- 2) Chain Making Services
- 3) Ball Making Services
- 4) Finishing Services

91214 15 999

harikavijay.chinta@gmail.com

CIN: U88900AP2024NPL116554

#9-44A, PEPL Towers, Gowtham Buddha Road,
Mangalagiri, Guntur Dist, A.P. - 522503



LN GOLDSMITHS FOUNDATION

- 5) Miscellaneous Processes (wire drawing, sheet making, refining Engraving etc.)
- 6) Designing & Prototyping Services
- 7) Assaying, Hallmarking Precious stone testing and certification services
- 8) Marketing and export support Services
- 9) Training & Skill Development Services.

Please find the enclosed attachment for your information.

1. DPR

In view of the above, it is requested to issue the CTE order to start Establishment for Common Facility Center at Mangalagiri.

Thankingyou Madam

G. Srinivasa Rao

M/s LN Gold Smith Foundation

(Gajula Srinivasa Rao)



91214 15 999

harikavijay.chinta@gmail.com

CIN: U88900AP2024NPL116554

#9-44A, PEPL Towers, Gowtham Buddha Road,
Mangalagiri, Guntur Dist, A.P. - 522503



**ANDHRA PRADESH POLLUTION CONTROL BOARD
REGIONAL OFFICE:: GUNTUR**

D.No. 135-43, 1st Floor, Upstair of SBI, Lucky Complex,
JKC College Road, Guntur



MD. Nazeena Begum, M.Tech.
ENVIRONMENTAL ENGINEER

Phone : 0863 – 2215537
e-mail: rogtr-ee1@appcb.gov.in

Lr.No. G-3455/APPCB/RO-GNT/CTE/W&A/2024-926

Dt.02.01.2025

Sub: APPCB – RO: GUNTUR – M/s. LN Goldsmiths Foundation, D.No: 9-44A, Goutham Buddha Road, Mangalagiri, Guntur District – CTE application received through OCMMS – Balance CTE fee of Rs.1,59,600/- to be paid for considering CTE application - Reg.

Ref: 1. CTE application received through APOCMMS on 30.12.2024 (ID.3878375).
2. Gazette. Notification GO. Ms No. 14, EFS&T (Sec-I) Dt.26.02.2021.
3. Inspection of the proposed site & surroundings by the Board officials on 31.12.2024.

&&&

It is to inform that you have submitted CTE application through OCMMS on 30.12.2024 and paid CTE fee of Rs.7,800/- online Challan No. 336923736 under Green Category on the Project cost of Rs.9.3 Cr .

Vide ref. 2nd cited, EFS&T Department, Government of A.P. published Gazette Notification GO. Ms No. 14, EFS&T (Sec-I) Dt.26.02.2021 with an intimation that the revised consent fees shall come into force from the date of publication of the notification.

After scrutiny of your CTE application it was observed that you are proposed to establish, i) Hallmarking Precious stone testing and certification services – 12 Grams/month, ii) Casting Services, Chain Making Services, Ball Making Services and Finishing Services, iii) Miscellaneous Processes (wire drawing, sheet making, refining Engraving etc.), Designing & Prototyping Services, iv) Marketing and export support Services and Training & Skill Development Services unit and paid CTE fee of Rs.7800/- under Green Category but as per CPCB guidelines the activity falls under Orange Category. The proponent has to pay the balance CTE fee of Rs.1,59,600/- to consider the CTE application. The fee details is as follows:

CTE/CTO fee	Category	Fee under Air & Water Acts	Total
CTE fee of project cost Rs.9.30 Cr as per revised consent fees GO. Ms No. 14, Dt.26.02.2021.	Orange	Rs.9.30 Cr. X 0.09% = Rs.83,700/- x 2 (Water Act & Air Act) = Rs.1,67,400/-	Rs.1,67,400/-
Total fee to be paid			Rs. 1,67,400/-
Less: CTO fee paid along with CTE application on 30.12.2024			(-) Rs. 7,800/-
Balance CTE fee to be paid for			Rs. 1,59,600/-

The proponent is requested to pay balance CTE fee of **Rs. 1,59,600/-** through demand draft drawn in favor of A.P. Pollution Control Board payable at Guntur or by NEFT (Account Number : 00000052099565958, Branch : ARUNDELPET GUNTUR, IFS Code : SBIN0020171) for further processing of your CTE application.



ENVIRONMENTAL ENGINEER

ENVIRONMENTAL ENGINEER
A.P. POLLUTION CONTROL BOARD
REGIONAL OFFICE, GUNTUR.

21/01/25

To
M/s. LN Goldsmiths Foundation,
(Sri. Gajula Srinivasa rao)
D.No: 9-44A, Goutham Buddha Road,
Mangalagiri,
Guntur District.
Ph. No: 8008000077
Email: gajula.srinivasarao6666@gmail.com

Copy submitted to the JCEE, Zonal Office, Vijayawada for favour of information.

Appendix – XV

KYC Documents and
Copies of Income Tax
Returns of Promoters

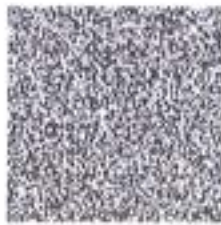


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Government of India

భారత విశిష్ట గుర్తింపు ప్రాధికార సంస్థ
Unique Identification Authority of India

రిజిస్ట్రేషన్/Enrolment No.: 0656/05223/03763

To
పండ్లపల్లి హరికా
Mandava Harika
C/O: Chinta Rama Krishna Vijay,
Plot-69,
Siddhartha Nagar,
VTC: Ameeepet,
PO: Sangeev Reddy Nagar,
Sub District: Ameeepet,
District: Hyderabad,
State: Telangana,
PIN Code: 500038,
Mobile: 9121415999



మీ ఆధార్ సంఖ్య / Your Aadhaar No. :

6882 2457 4739
VID : 9142 4629 4980 3190

నా ఆధార్, నా గుర్తింపు



భారత ప్రభుత్వం
Government of India



పండ్లపల్లి హరికా
Mandava Harika
పుట్టిన తేదీ/DOB: 12/11/1984
సై / FEMALE

ఆధార్ అనేది గుర్తింపు రుజువు మాత్రమే, పౌరసత్వం లేదా పుట్టిన తేదీ లేదా ఆధార్ అని ఉపయోగించే మార్పుల అనుమతిని అందించే అధికారం లేదా QR కోడ్ / ఆన్లైన్ XMI ఉపయోగించండి.
Aadhaar is proof of identity, not of citizenship or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XMI).

6882 2457 4739

నా ఆధార్, నా గుర్తింపు



Government of India



సమాచారము / INFORMATION

- ఆధార్ అనేది గుర్తింపు రుజువు మాత్రమే, పౌరసత్వం లేదా పుట్టిన తేదీ కి కాదు. పుట్టిన తేదీ అనేది ఆధార్ సంఖ్య యొక్క సమర్పించిన నిబంధనలలో పేర్కొన్న పుట్టిన తేదీ పత్రాల యొక్క రుజువు ఆధారం ద్వారా అన్ని సమాచారంపై ఆధారపడి ఉంటుంది.
- ఆధార్ లేదా UIDAI నియమించిన ప్రమాణీకరణ ఏజెన్సీ ద్వారా ఆన్లైన్ ప్రమాణీకరణ ద్వారా లేదా యాన్ డ్రోల్ లో అందుబాటులో ఉన్న mAadhaar లేదా ఆధార్ QR స్కానర్ యాన్లైన్ అనుమతి లేదా www.uidai.gov.in లో అందుబాటులో ఉన్న సురక్షిత QR కోడ్ రీడర్ యాన్లైన్ అనుమతి QR కోడ్ స్కాన్ ద్వారా ఉపయోగించండి.
- ఆధార్ ప్రత్యేకమైన మరియు సురక్షితమైనది.
- ఆధార్ వివరాలు లేదా తేదీ నుండి పై 10 సంవత్సరాల తర్వాత గుర్తింపు మరియు చిరునామాకు సంబంధించిన పత్రాలతో ఆధార్ ను నవీకరించండి.
- నివేదిక ప్రత్యేక మరియు ప్రభుత్వ/ప్రైవేటు/సంకలన మోడల్స్ ఆధార్ ను సపోర్ట్ చేయవలసి ఉంది.
- మీ మొబైల్ నెంబర్ మరియు ఈ-మెయిల్ ఇ-ఆధార్ లో అప్డేట్ చేయండి.
- ఆధార్ వివరాలు మోడల్స్ మేము mAadhaar యాన్లైన్ డౌన్లోడ్ చేయండి.
- ఆధార్/అయోమిటికేషన్ అనుమతి అనుమతి ద్వారా ద్వితీయ విధానం ద్వారా ఆధార్/అయోమిటికేషన్ ఏజెన్సీ అనుమతి అనుమతి.
- ఆధార్ ను కోరినప్పుడు తప్పనిసరిగా సమ్మతి మోడల్స్ అనుమతి.
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-approved authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on www.uidai.gov.in.
- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.



భారత విశిష్ట గుర్తింపు ప్రాధికార సంస్థ
Unique Identification Authority of India



Original use: 18/08/2011

పండ్లపల్లి హరికా
పండ్లపల్లి హరికా, పండ్లపల్లి హరికా, ప్లాట్-69, పేదాపల్లి
పండ్లపల్లి హరికా, పండ్లపల్లి హరికా, ప్లాట్-69, పేదాపల్లి,
పేదాపల్లి - 500038
Address:
C/O: Chinta Rama Krishna Vijay, Plot-69,
Siddhartha Nagar, Ameeepet, PO: Sangeev
Reddy Nagar, DIST: Hyderabad,
Telangana - 500038



6882 2457 4739

VID : 9142 4629 4980 3190

1947 | help@uidai.gov.in | www.uidai.gov.in

Handwritten signature

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

MANDAVA HARIKA

RAJENDRA PRASAD MANDAVA

12/11/1984

Permanent Account Number

ATSPM1608F


Signature



19062015



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	ATSPM1608F		
Name	HARIKA MANDAVA		
Address	PLOT NO 146 KALYAN NAGAR , PHASE 1 , Ameerpet , K.V.RANGAREDDY , Erragadda S.O , 36-Telangana , 91-INDIA , 500018		
Status	Individual	Form Number	ITR-1
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	205660140280722

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		9,69,710
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,10,700
	Interest and Fee Payable	5	5,997
	Total tax, interest and Fee payable	6	1,16,697
	Taxes Paid	7	1,16,698
	(+) 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

Income Tax Return submitted electronically on 28-Jul-2022 20:10:47 from IP address 103.168.81.100 and verified by HARIKA MANDAVA having PAN ATSPM1608F on 18-Oct-2022 using Electronic Verification Code XNQTZCGRII generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



ATSPM1608F01205660140280722062ce0bc9e170d06711f361520867d3f868b3a97

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : **HARIKA MANDAVA**
Flat No. 406, Sailaxmi Enclave
Beside Andhara Bak,Moti Nagar,
Hyderabad,Telangana-500018.

Father's Name : **RAJENDRA PRASAD MANDAVA**

DOB : 12-11-1984

Accounting year ended : 31.03.2022

Assessment year : 2022-2023

PAN : **ATSPM1608F**

Status : Individual

COMPUTATION OF INCOME

AMOUNT

I INCOME FROM SALARY:

Net Remuneration received from M/s Shri Mandava Jewellerss for the year ended 31.03.2022	7,20,000.00	
Less: Standard Deduction u/s.16	50,000.00	6,70,000.00

II.INCOME FROM HOUSE PROPERTY:

(Self Occupied)		
Less: Housing Loan Interest paid (Rs 82,926/- x 50%)	(41,463.00)	(41,463.00)

III INCOME FROM OTHERSOURCES:

Net Income received from Consultancy Services rendered	4,91,021.00	
Dividend Income	156.00	4,91,177.00

Gross Taxable Income

11,19,714.00

Less: Chapter VI A Deductions

<u>Less: Deduction U/S 80C:</u> LIC,H/L Principal etc		1,50,000.00
--	--	-------------

Less: Deduction U/S 80D

-

Total Taxable Income

9,69,714.00


Or

Total Taxable Income

9,69,714.00

Income Tax Thereon	106443.00	
Less: Rebate U/s.87A	0.00	106443.00
Add: Education Cess@4%	4258.00	110701.00
Add: Interest	5997.00	116700.00
Tax Payable	116700.00	44358.00
Less: TDS	44358.00	72340.00
Less: Self Assessment Tax paid	72340.00	0.00
Tax Payable	0.00	

HARIKA MANDAVA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	ATSPM1608F		
Name	HARIKA MANDAVA		
Address	PLOT NO 146 KALYAN NAGAR, PHASE 1, Ameerpet, K.V.RANGAREDDY , Erragadda S.O , 36-Telangana, 91-INDIA, 500018		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	194763610190823
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	12,42,140
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	12,42,140
	Net tax payable	5	1,92,548
	Interest and Fee Payable	6	17,847
	Total tax, interest and Fee payable	7	2,10,395
	Taxes Paid	8	2,10,396
	(+) 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
Income Tax Return submitted electronically on <u>19-Aug-2023 19:47:11</u> from IP address <u>49.204.2.249</u> and verified by <u>HARIKA MANDAVA</u> having PAN <u>ATSPM1608F</u> on <u>19-Aug-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7GP86134LI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 ATSPM1608F0319476361019082372f743561bf70667e1a84e144314d368c77fe4fc		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name : **HARIKA MANDAVA**
Flat No. 406, Sailaxmi Enclave
Beside Andhara Bak,Moti Nagar,
Hyderabad,Telangana-500018.

Father's Name : **RAJENDRA PRASAD MANDAVA**

DOB : 12-11-1984

Accounting year ended : 31.03.2023

Assessment year : 2023-2024

PAN : **ATSPM1608F**

Status : Individual

COMPUTATION OF INCOME

AMOUNT

I INCOME FROM BUSINESS/PROFESSION:

a)Net Remuneration received from M/s Shri Mandava Jewellerss for the year ended 31.03.2023	10,20,000.00	
b)Share of Profit from P Firm	314744.00	
Less: Exempt from Tax	<u>314744.00</u>	10,20,000.00

II.INCOME FROM HOUSE PROPERTY:

(Self Occupied) Less: Housing Loan Interest paid (Rs 4,26,000/- x 50%)	(2,00,000.00)	(2,00,000.00)
--	---------------	---------------

III INCOME FROM OTHERSOURCES:

a)Interest from SB A/c		4,832.00
b)Net Income received from Consultancy Services rendered		5,72,137.00

Gross Taxable Income

13,96,969.00

Less: Chapter VI A Deductions

Less: Deduction U/S 80C LIC,Tuition Fee 1,50,000.00

Less: Deduction U/S 80TTA Interest 4,832.00

Total Taxable Income

12,42,137.00


Or

Total Taxable Income

12,42,137.00

Income Tax Thereon		185141.00
<u>Less:</u> Rebate U/s.87A		<u>0.00</u>
		185141.00
<u>Add:</u> Education Cess@4%		<u>7406.00</u>
		192547.00
<u>Add:</u> Interest		<u>17847.00</u>
Tax Payable		210390.00
<u>Less:</u> TDS		<u>14916.00</u>
		195470.00
<u>Less:</u> Self Assessment Tax paid		<u>195470.00</u>
Tax Payable		<u>0.00</u>

HARIKA MANDAVA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2024-25
[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)			
PAN	ATSPM1608F		
Name	HARIKA MANDAVA		
Address	PLOT NO 146 KALYAN NAGAR, PHASE 1, Ameerpet, K.V.RANGAREDDY , Erragadda S.O , Telangana, INDIA, 500018		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	502024060250924
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	15,57,280
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,73,871
	Interest and Fee Payable	6	19,204
	Total tax, interest and Fee payable	7	1,93,075
	Taxes Paid	8	1,93,075
	(+) 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
Income Tax Return electronically transmitted on <u>25-Sep-2024 21:10:29</u> from IP address <u>49.204.14.173</u> and verified by <u>HARIKA MANDAVA</u> having PAN <u>ATSPM1608F</u> on <u>25-Sep-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TBEK3Q1UDI</u> generated through <u>Aadhaar</u> OTP <u> </u> mode			
System Generated Barcode/QR Code	 ATSPM1608F03502024060250924d1b1c6bb52683451b8fec98f61817bb62cff6f7d		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name : **HARIKA MANDAVA**
Flat No. 406, Sailaxmi Enclave
Beside Andhara Bak, Moti Nagar,
Hyderabad, Telangana-500018.

Father's Name : **RAJENDRA PRASAD MANDAVA**

DOB : 12-11-1984

Accounting year ended : 31.03.2024

Assessment year : 2024-2025

PAN : **ATSPM1608F**

Status : Individual

COMPUTATION OF INCOME

AMOUNT

I INCOME FROM BUSINESS/PROFESSION:

a) Net Remuneration received from M/s Shri Mandava Jewellers for the year ended 31.03.2024		12,00,000.00
b) Share of Profit from Shri Mandava Jewellers	4,44,965.00	
b) Share of Profit from Mandava Jewellers	1,08,903.00	
	5,53,868.00	
Less: Exempt from Tax	5,53,868.00	12,00,000.00

II. INCOME FROM HOUSE PROPERTY:

(Self Occupied)		
Less: Housing Loan Interest paid (Rs 4,26,000/- x 50%)	(2,00,000.00)	-

III INCOME FROM OTHER SOURCES:

a) Interest from SB A/c and Dividend	7,000.00
b) Net Income received from Consultancy Services rendered	3,50,280.00

Gross Taxable Income	15,57,280.00
<u>Less: Chapter VI A Deductions</u>	
<u>Less: Deduction U/S 80C</u> LIC, Tuition Fee	-
<u>Less: Deduction U/S 80TTA</u> Interest	-
Total Taxable Income	15,57,280.00
Total Taxable Income	Or
	15,57,280.00

Income Tax Thereon	167184.00
<u>Less:</u> Rebate U/s.87A	0.00
	167184.00
<u>Add:</u> Education Cess@4%	6687.00
	173871.00
<u>Add:</u> Interest	19204.00
Tax Payable	193080.00
<u>Less:</u> TDS	0.00
	193080.00
<u>Less:</u> Self Assessment Tax paid	193080.00
Tax Payable	0.00

HARIKA MANDAVA

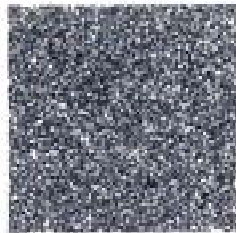


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Unique Identification Authority of India

8జిఎన్ఎన్ఐ Enrolment No.: 2016/00958/06041

To
Guntl Nagaraju
S/O Veeranjanyulu,
11-350E2,
VARAHARA PETA,
Old Mangalagiri,
VTC: Mangalagiri,
District: Guntur,
State: Andhra Pradesh,
PIN Code: 522503,
Mobile: 9948793199



మీ ఆధార్ సంఖ్య / Your Aadhaar No. :

2119 4070 9001

VID : 9133 0547 9950 8669

నా ఆధార్, నా గుర్తింపు



భారత ప్రభుత్వం
Government of India



Guntl Nagaraju
S/O Veeranjanyulu
పుట్టిన తేదీ/DOB: 04/02/1978
పురుషుడు/ MALE

ఆధార్ అనేది గుర్తింపు పత్రం, పౌరత్వం లేదా పుట్టిన తేదీ కాదు. ఆధార్ అనేది గుర్తింపు పత్రం మరియు పుట్టిన తేదీని నిర్ధారించడానికి ఉపయోగించడానికి ఉద్దేశించబడినది. ఆధార్ అనేది గుర్తింపు పత్రం, పౌరత్వం లేదా పుట్టిన తేదీని నిర్ధారించడానికి ఉపయోగించడానికి ఉద్దేశించబడినది. ఆధార్ అనేది గుర్తింపు పత్రం, పౌరత్వం లేదా పుట్టిన తేదీని నిర్ధారించడానికి ఉపయోగించడానికి ఉద్దేశించబడినది.

2119 4070 9001

నా ఆధార్, నా గుర్తింపు



వివరాలను / INFORMATION

- ఆధార్ అనేది గుర్తింపు పత్రం, పౌరత్వం లేదా పుట్టిన తేదీ కాదు. ఆధార్ అనేది గుర్తింపు పత్రం మరియు పుట్టిన తేదీని నిర్ధారించడానికి ఉద్దేశించబడినది. ఆధార్ అనేది గుర్తింపు పత్రం, పౌరత్వం లేదా పుట్టిన తేదీని నిర్ధారించడానికి ఉపయోగించడానికి ఉద్దేశించబడినది.
- ఈ ఆధార్ లేఖను UIDAI నియమించిన ప్రమాణీకరణ ఏజెన్సీ, ద్వారా ఆన్లైన్ ప్రమాణీకరణ ద్వారా లేదా యాన్ డ్రైవ్ లలో అందుబాటులో ఉన్న mAadhaar లేదా ఆధార్ QR స్కానర్ యాన్లైన్ అప్లికేషన్ లేదా www.uidai.gov.inలో అందుబాటులో ఉన్న యుటికెి QR కోడ్ రీడర్ యాన్లైన్ అప్లికేషన్ లేదా QR కోడ్ స్కానర్ ద్వారా యివ్వబడుతుంది.
- ఆధార్ ప్రత్యేకమైనది మరియు యింటిగ్రేటెడ్.
- ఆధార్ నివసించే తేదీకి ముందే ప్రతి 10 సంవత్సరాల తర్వాత గుర్తింపు మరియు చిరునామాను నవీకరించిన ద్వారానే ఆధార్ ను నవీకరించాలి.
- ఏదైనా ప్రత్యేక మరియు ప్రత్యేకీకరణ ప్రయోజనాలు/సేవలను పొందడంలో ఆధార్ ను ఉపయోగించాలి.
- మీ మొబైల్ నెంబర్ మరియు ఈ-మెయిల్ చిరునామా ఆధార్ లో అప్డేట్ చేయండి.
- ఆధార్ నెంబరు పొందించుకుంటున్న యాన్లైన్ అప్లికేషన్ డౌన్లోడ్ చేయండి.
- ఆధార్/అధికారికీకరణ అప్లికేషన్లను ఉపయోగించేటప్పుడు భద్రతను పోషించడానికి లాక్/అన్లాక్ ఆధార్/అధికారికీకరణ అప్లికేషన్లను ఉపయోగించండి.
- ఆధార్ ను కోరినప్పుడు అనుమతి కోరే అప్లికేషన్లను ఉపయోగించండి.
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on www.uidai.gov.in.
- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.

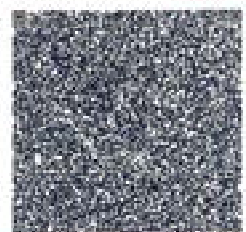


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Unique Identification Authority of India



చిరునామా:
S/O Veeranjanyulu, 11-350E2, VARAHARA PETA, Old Mangalagiri, Mangalagiri, DIST: Guntur, Andhra Pradesh - 522503

Address:
S/O Veeranjanyulu, 11-350E2, VARAHARA PETA, Old Mangalagiri, Mangalagiri, DIST: Guntur, Andhra Pradesh - 522503



2119 4070 9001

VID : 9133 0547 9950 8669

1847 | help@uidai.gov.in | www.uidai.gov.in

G. Nagaraju

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

GUNTI NAGA RAJU

VEERANJANEYULU GUNTI

04/02/1978

Permanent Account Number

ALTPG5507C

G. Naga Raju

Signature



12062007

G. Naga Raju

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	ALTPG5507C		
Name	NAGA RAJU GUNTI		
Address	11-350 E2 , DONKA ROAD , OLD MANGALAGIRI , MANGALAGIRI , 02-Andhra Pradesh , 91-INDIA , 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	692579690220622

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		4,96,800
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	4,96,800
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) 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

Income Tax Return submitted electronically on 22-Jun-2022 20:13:58 from IP address 45.249.79.174 and verified by NAGA RAJU GUNTI having PAN ALTPG5507C on 22-Jun-2022 using Electronic Verification Code XWX754Q6AI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



ALTPG5507C03692579690220622b9cafb090df87b1bb4fa087fdab48f95553a1f07

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name : NAGA RAJU GUNTI
Father's Name : VEERANJANEYULU
Address : 11-350 E2
DONKA ROAD
OLD MANGALAGIRI, MANGALAGIRI - 522 503

Previous Year : 2021-2022
PAN : ALTPG 5507 C
Aadhaar No. : 2119 4070 9001
Date of Birth : 04-Feb-1978
Status : Individual
Resident

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ <u>Income from House Property</u>				
<i>Self occupied properties</i>				
<i>Property-1: 11-441</i>				
Gross annual value u/s 23(2)(a)	1		NIL	
Less: Interest on borrowed capital u/s 24(b)			1,23,599	
<i>Income from self occupied properties</i>			-1,23,599	
<i>Let-out properties</i>				
<i>Property-1: 11-350, Tenant - K.Ramakrishn</i>				
Gross annual value	2		84,000	
Less: Municipal taxes			6,612	
Net annual value			77,388	
Less: Standard deduction u/s 24(a)			23,216	
<i>Net Income from Property-1</i>			54,172	
<i>Income chargeable under the head "House Property"</i>				-69,427
■ <u>Profits and gains of Business or Profession</u>				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			7,13,231	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		677		
37 disallowance	3	3,000	3,677	
<i>Adjusted Profit of Business-1</i>			7,16,908	
Total income of Business and Profession			7,16,908	
Less: Depreciation as per IT Act	5		677	
<i>Income chargeable under the head "Business and Profession"</i>				7,16,231
■ <u>Income from other sources</u>				
Interest income	4		4,327	
<i>Income chargeable under the head "other sources"</i>				4,327
■ Gross Total Income				6,51,131
<i>Deductions under Chapter VI-A</i>				
80TTA: Interest on Saving a/c			4,327	

Investment u/s 80C, CCC, CCD

Housing loan repayment	1,50,000
Life insurance premium	1,20,000

Deduction subject to ceiling u/s 80CCE

1,50,000	1,54,327
----------	----------

■ **Total Income**

Total income rounded off u/s 288A

4,96,804

4,96,800

Tax on total income

12,340

Rebate u/s 87A

12,340

Tax after rebate

0

■ **Balance tax payable**

0

Schedule 1*Details of the property*11-441, NCC ROAD, OLD MANGALAGIRI,
MANGALAGIRI-522503, Andhra pradesh*Details of Owner*

Owner	Self
Assessee's share in the property (%)	100

Schedule 2*Details of property*11-350, NCC Road, Mangalagiri, Guntur-522503, Andhra
pradesh*Details of the Tenant*

<u>Name</u>	<u>PAN / Aadhaar No.</u>	<u>TAN</u>	<u>Section</u>
K.Ramakrishn			
<i>Details of Owner</i>			
Owner	Self		
Assessee's share in the property (%)	100		

Schedule 3**Disallowances of expenditure u/s 37**

<i>Personal expenditure</i>	Expenditure	% disallowed	Disallowance
Disallowances of all expences debited to Profit and Loss account			3,000
<i>Total Disallowance</i>			3,000

Schedule 4**Interest income (other than NSC/KVP interest)**

<i>Name of the Bank and Account No.</i>	Interest
<u>Interest on Savings a/c (80TTA)</u>	
Bank of Baroda - 54120100006900	969

State Bank of India - 62131196106	3,358
<i>Total</i>	<u>4,327</u>

Bank A/c: State Bank of India 62131196106 IFSC: SBIN0021130

Date : 22-Jun-2022
Place : MANGALAGIRI

(NAGA RAJU GUNTI)

SRI GUNTI NAGARAJU
S\o Veeranjanevulu, D.No:11-350E2, Donka Road, Old Mangalagiri, Mangalagiri, Guntur dt
TRADING AND PROFIT & LOSS ACCOUNT AS ON 31.3.2022


To Opening stock	527400.00	To Sake of gold ornaments	2412036.00
To Purchases of gold	2020708.00	To Closing stock	632600.00
Gross Profit	496528.00		
	3044636.00		3044636.00
To Salaries & Wages	156528.00	By Gross Profit	496528.00
To Rent	36000.00		
To Electrical charges	9314.00	By Income received from	
To Sadar	9743.00	making of gold ornaments	474126.00
To Travelling charges	28743.00		
To Telephone charges	5162.00		
To Shop maintainance	11256.00		
To Depreciation	677.00		
Net Profit	713231.00		
	970654.00		970654.00

CAPITAL ACCOUNT - 2022

To Drawings	141052.00	By B. F	1567672.00
To LIC and Tution fee paid	120000.00		
To Housing loan repayment	186445.00	To Interest on SB	4327.00
To Housing loan interest	123599.00	By Rent received	84000.00
To Balance carry forward	1798134.00	By Net Profit	713231.00
	2369230.00		2369230.00

BALANCE SHEET AS ON 31.3.2022

LIABILITIES	Amount	ASSETS	Amount
Capital Account:			
Gunti Naga Raju	1798134.00	Fixed Assets:	
		Residential house at	
		Mangalagiri	135000.00
		Residential house at	
		Mangalagiri, D.No:11-429,129sq.y	521000.00
		Motar Car	955686.00
		Furniture	3430
		Less:depreciation	343
			3087.00
Vehcile loan	765713.00	Machinery & tools	2224
		Less:depreciation	334
			1890.00
		Closing stock	632600.00
		Cash at bank	90338.00
		Cash balance	224246.00
	2563847.00		2563847.00

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2023-24
PAN	ALTPG5507C		
Name	NAGA RAJU GUNTI		
Address	11-350 E2 , DONKA ROAD, OLD MANGALAGIRI , MANGALAGIRI , 02-Andhra Pradesh, 91-INDIA, 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	407949690100723
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	5,76,630
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	5,76,630
	Net tax payable	5	28,939
	Interest and Fee Payable	6	1,415
	Total tax, interest and Fee payable	7	30,354
	Taxes Paid	8	30,354
	(+) 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
Income Tax Return submitted electronically on <u>10-Jul-2023 12:09:33</u> from IP address <u>45.249.79.174</u> and verified by <u>NAGA RAJU GUNTI</u> having PAN <u>ALTPG5507C</u> on <u>10-Jul-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7UNEPASBMI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 ALTPG5507C034079496901007231771bf2a02de5402cf642e2ec43bdeab9298126a		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name : NAGA RAJU GUNTI
Father's Name : VEERANJANEYULU
Address : 11-350 E2
DONKA ROAD
OLD MANGALAGIRI, MANGALAGIRI - 522 503

Previous Year : 2022-2023
PAN : ALTPG 5507 C
Aadhaar No. : 2119 4070 9001
Date of Birth : 04-Feb-1978
Status : Individual
Resident

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ <u>Income from House Property</u>				
<i>Self occupied properties</i>				
<i>Property-1: 11-441</i>				
Gross annual value u/s 23(2)(a)	1	0		
Less: Interest on borrowed capital u/s 24(b)		1,16,299		
<i>Income from self occupied properties</i>			-1,16,299	
<i>Let-out properties</i>				
<i>Property-1: 11-350, Tenant - K.Ramakrishn</i>				
Gross annual value	2		96,000	
Less: Municipal taxes			0	
Less: Standard deduction u/s 24(a)			28,800	
<i>Net Income from Property-1</i>			67,200	
<i>Income chargeable under the head "House Property"</i>				-49,099
■ <u>Profits and gains of Business or Profession</u>				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			7,72,726	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		593		
37 disallowance	3	3,000	3,593	
<i>Adjusted Profit of Business-1</i>			7,76,319	
Total income of Business and Profession			7,76,319	
Less: Depreciation as per IT Act	7		593	
<i>Income chargeable under the head "Business and Profession"</i>				7,75,726
■ <u>Income from other sources</u>				
Interest income	4			702
■ <u>Gross Total Income</u>				
<i>Deductions under Chapter VI-A</i>				
80TTA: Interest on Saving a/c			702	
<i>Investment u/s 80C, CCC, CCD</i>				
Housing loan repayment		2,17,006		
<i>Deduction subject to ceiling u/s 80CCE</i>			1,50,000	1,50,702

■ Total Income		<u>5,76,627</u>
Total income rounded off u/s 288A		5,76,630
<i>Tax on total income</i>		27,826
Add: Cess		<u>1,113</u>
Tax with cess		28,939
TDS / TCS	5	<u>11,258</u>
Balance Tax		17,681
Interest u/s 234B		528
Interest u/s 234C		887
Net tax payable		<u>19,096</u>
Self-assessment tax paid	6	19,096
■ Balance tax payable		<u><u>0</u></u>

Schedule 1Details of the property

11-441, NCC ROAD, OLD MANGALAGIRI,
MANGALAGIRI-522503, Andhra pradesh

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 2Details of property

11-350, NCC Road, Mangalagiri, Guntur-522503, Andhra
pradesh

Details of the Tenant

<u>Name</u>	<u>PAN / Aadhaar No.</u>	<u>TAN</u>	<u>Section</u>
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K.Ramakrishn

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 3**Disallowances of expenditure u/s 37**

<u>Personal expenditure</u>	<u>Expenditure</u>	<u>% disallowed</u>	<u>Disallowance</u>
Disallowances of all expences debited to Profit and Loss account			3,000
<i>Total Disallowance</i>			<u><u>3,000</u></u>

Schedule 4**Interest income (other than NSC/KVP interest)**

<u>Name of the Bank and Account No.</u>	<u>Interest</u>
---	-----------------

Interest on Savings a/c (80TTA)

State Bank of India - 62131196106	702
<i>Total</i>	<u><u>702</u></u>

Schedule 5*TDS as per Form 16A*

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Sri Dhanalakshmi Society Mangalagi Goldsmith Cluster Spv, TAN- VPNS13167A	11,258	11,258	11,25,797


Schedule 6**Self Assessment tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
State Bank of India - 0002271	05-Jun-2023	70749	19,096

Bank A/c: State Bank of India 62131196106 IFSC: SBIN0021130

Date : 10-Jul-2023
Place : MANGALAGIRI

(NAGA RAJU GUNTI)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2024-25
PAN	ALTPG5507C		
Name	NAGA RAJU GUNTI		
Address	11-350 E2 , DONKA ROAD, OLD MANGALAGIRI, MANGALAGIRI , GUNTUR , Andhra Pradesh, INDIA, 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	285745020310724
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	9,18,750
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	49,726
	Interest and Fee Payable	6	2,331
	Total tax, interest and Fee payable	7	52,057
	Taxes Paid	8	52,057
	(+) 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
Income Tax Return electronically transmitted on <u>31-Jul-2024 13:08:34</u> from IP address <u>45.249.78.37</u> and verified by <u>NAGA RAJU GUNTI</u> having PAN <u>ALTPG5507C</u> on <u>31-Jul-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TUL9TA46TI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 ALTPG5507C0328574502031072449c242d25d461aa4d57ab4665df77a77e122c442		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name : NAGA RAJU GUNTI
Father's Name : VEERANJANEYULU
Address : 11-350 E2
DONKA ROAD
OLD MANGALAGIRI, MANGALAGIRI - 522 503

Previous Year : 2023-2024
PAN : ALTPG 5507 C
Aadhaar No. : 2119 4070 9001
Date of Birth : 04-Feb-1978
Status : Individual
Resident
Tax u/s 115BAC

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ <u>Income from House Property</u>				
<i>Self occupied properties</i>				
<i>Property-1: 11-441</i>	1			
<i>Let-out properties</i>				
<i>Property-1: 11-350, Tenant - K.Ramakrishn</i>	2			
Gross annual value			60,000	
Less: Municipal taxes			0	
Less: Standard deduction u/s 24(a)			18,000	
<i>Income chargeable under the head "House Property"</i>				42,000
■ <u>Profits and gains of Business or Profession</u>				
<i>Business-1</i>				
Net Profit Before Tax as per P & L a/c			7,86,434	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c		519		
37 disallowance	3	2,500	3,019	
<i>Adjusted Profit of Business-1</i>			7,89,453	
Total income of Business and Profession			7,89,453	
Less: Depreciation as per IT Act	7		519	
<i>Income chargeable under the head "Business and Profession"</i>				7,88,934
■ <u>Income from other sources</u>				
Interest income	4		1,277	
Other income			86,543	
<i>Income chargeable under the head "other sources"</i>				87,820
■ Total Income				9,18,754
Total income rounded off u/s 288A				9,18,750
<i>Tax on total income</i>				47,813
Add: Cess				1,913
Tax with cess				49,726
TDS / TCS	5			23,865
Balance Tax				25,861

Interest u/s 234B		1,032	
Interest u/s 234C		1,299	2,331
Net tax payable			28,192
Self-assessment tax paid	6		28,192
Balance tax payable			0

Schedule 1Details of the property

11-441, NCC ROAD, OLD MANGALAGIRI,
MANGALAGIRI-522503, Andhra pradesh

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 2Details of property

11-350, NCC Road, Mangalagiri, Guntur-522503, Andhra
pradesh

Details of the Tenant

<u>Name</u>	<u>PAN / Aadhaar No.</u>	<u>TAN</u>	<u>Section</u>
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K.Ramakrishn

Details of Owner

Owner	Self
Assessee's share in the property (%)	100

Schedule 3**Disallowances of expenditure u/s 37**

<u>Personal expenditure</u>	<u>Expenditure</u>	<u>% disallowed</u>	<u>Disallowance</u>
Disallowances of all expences debited to Profit and Loss account			2,500
Total Disallowance			2,500

Schedule 4**Interest income (other than NSC/KVP interest)**Name of the Bank and Account No.Interest on Savings a/c

	<u>Interest</u>
State Bank of India - 62131196106	652
ICICI Bank	482
Union Bank of India	143
Total	1,277

Schedule 5

TDS as per Form 16A

<u>Deductor, TAN</u>	<u>TDS deducted</u>	<u>TDS claimed in current year</u>	<u>Gross receipt offered</u>
Sri Dhanalakshmi Society Mangalagi Goldsmith Cluster Spv, TAN- VPNS13167A	19,537	19,537	19,53,763
Sri Dhanalakshmi Society Mangalagi Goldsmith Cluster Spv, TAN- VPNS13167A	4,328	4,328	86,543
<i>Total</i>	<u>23,865</u>	<u>23,865</u>	<u>20,40,306</u>

Schedule 6**Self Assessment tax paid**

<u>Name of the Bank and BSR Code</u>	<u>Date of deposit</u>	<u>Challan Sl.no.</u>	<u>Amount paid</u>
State Bank of India - 0002271	31-Jul-2024	91973	28,192

Bank A/csBank Accounts in IndiaBank Name and Account No.

State Bank of India - 62131196106

<u>IFS Code</u>	<u>Type of Account</u>
SBIN0021130	Savings

Date : 31-Jul-2024

Place : MANGALAGIRI

(NAGA RAJU GUNTI)

आयकर विभाग
INCOME TAX DEPARTMENT



भारत सरकार
GOVT. OF INDIA

GAJULA SRINIVASA RAO

CHANDRAIAH GAJULA

10/08/1973

Permanent Account Number

AKUPG0010C

G. Srinivasa Rao
Signature



25112005

G. Srinivasa Rao

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	AKUPG0010C		
Name	SRINIVASA RAO GAJULA		
Address	CHANDANA JEWELLERY , DOOR .8/171 A , KARIVEPAKU VARI VEEDHI , REVENUE WARD NO 8, MANGALAGIR , GUNTUR DISTRICT , 02-Andhra Pradesh , 91-India , 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	203745470280722

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		15,58,970
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2,15,999
	Interest and Fee Payable	5	10,580
	Total tax, interest and Fee payable	6	2,26,579
	Taxes Paid	7	2,26,579
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Accreted Income & 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

Income Tax Return submitted electronically on 28-07-2022 19:32:28 from IP address 175.101.66.188 and verified by SRINIVASA RAO GAJULA having PAN AKUPG0010C on 28-07-2022 20:07:51 using XUZTYSCX5I generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AKUPG0010C03203745470280722B219738BC0CA76A9234678EBAAAE070C3ED8A364

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Code :- 1690

Name : Mr. SRINIVASA RAO GAJULA
Father's Name : Mr. GAJULA CHANDRAIAH
Address(O) : CHANDANA JEWELLERY, DOOR .8/171 A, KARIVEPAKU VARI VEEDHI, REVENUE WARD NO 8, MANGALAGIR, GUNTUR DISTRICT, ANDHRA PRADESH-522503
Email ID : gajula.srinivasarao6666@gmail.com
Mobile No. : 8008000077
GST No. :
Permanent Account No : AKUPG0010C Date of Birth : 10/08/1973
AADHAR No. : 992163948758
Sex : Male
Status : Individual Resident Status Resident
Previous year : 2021-2022 Assessment Year : 2022-2023
Ward/Circle : "ITO,WARD-2(1), GUNTUR"/2 Return : ORIGINAL
Nature of Business or Profession : OTHER SERVICES N.E.C. - 21008 (MAKING OF GOLDORNAMETS AND PURITY TESTING CHARGES RECEIVED),MANUFACTURE OF JEWELLERY - 04093 (MANUFACTURE AND SALE GOLD ORNAMENTS)

Computation of Total Income (as per 115BAC)

<u>Income Heads</u>	<u>Income Before Set off</u>	<u>Income After Set off</u>
Income From Business or Profession	1442133	1442133
Income from Other Sources	116836	116836
Gross Total Income		1558969
Less : Deduction under Chapter VIA		0
Total Income		1558969
Rounding off u/s 288A		1558970
Income Taxable at Normal Rate		1558970
Income Taxable at Special Rate		0
Agricultural Income		10000

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates ((260000 - 250000) * 0.05)	208191	
Total Tax		208191
Less : Tax Rebate on Agriculture Income	500	
Tax Payable		207691
Add : Health and Education Cess		8308
Total		215999
Less : TDS/TCS		4341
Assessed Tax		211658
Add : Interest		10580
u/s 234B	8464	
8464[4M]+0[0M]		
u/s 234C	2116	
(2116)		

Less : Tax Deposited u/s 140A	222238
Amount Payable	0
Tax Rounded Off u/s 288 B	0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

1442133

Business Income u/s 44AD

Gross Receipts (Banking channel)	0	
Gross Receipts (Other mode)	13847532	
Total Gross Receipts	13847532	
Actual Profit	1442133	
Actual Profit %age is	10.41%	
Deemed Profit @6% on Gross Receipts (Banking channel)	0	
Deemed Profit @8% on Gross Receipts (Other mode)	1107803	
Deemed Profit against Turnover	1107803	
Higher of Assessable profit	1442133	
Business Income From 44AD		1442133

Income From CHANDANA HALLMARKING CENTER

Share in Profit Exempt u/s 10(2A) style="text-align: right;">-1396

Income From KOWSIK DIAMONDS

Income From CHANDANA HALLMARKING CENTER

Share in Profit Exempt u/s 10(2A) style="text-align: right;">-1396

Total of Business & Profession

1442133

Income From Other Sources

116836

Interest on Bank Savings

Sb Interest style="text-align: right;">736

Other Interest

Interest on Petty Advances style="text-align: right;">116100

Total Income

116836

Total of Other Sources

116836

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
BHARGAVA SAI KOLLI	VPNB02619B	206C		3354600	3355
Total				3354600	3355
BANSILAL HARI KISHAN SONI GOLD & SILVER	HYDB01492B	194Q	BP-Income From Business Profession	986000	986
Total				986000	986

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
HDFC Bank-MANGALAGIR	0510080	28/07/2022	14920	222238

44AD Turnover Detail

Description	Turnover(Non Banking)	Turnover (Banking Channel)	Gross Turnover	Actual Profit	Actual Profit (%)
M/S CHANDANA JEWELLERY WORKS&CHANDANA GOLD TESTING	13847532	0	13847532	1442133	10.41
Total	13847532	0	13847532	1442133	

Interest Calculation Detail

234B		
	$(211600-0) \times 4(M) \times 1\% =$	8464
		8464
234C		
	$((211658 \times 100\%) - 0) \times 1(M) \times 1\% =$	2116
Total Interest		10580

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
CHANDANA HALLMARKING CENTER	AALFC5523B	YES	20	-1396	-350208
KOWSIK DIAMONDS	AAXFK9424H	NO	50	0	325000
CHANDANA HALLMARKING CENTER	AALFC5523B	NO	20	-1396	0
Total			0	-2792	-25208

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
CHANDANA HALLMARKING CENTER [AALFC5523B]	0	0	0	0	0
KOWSIK DIAMONDS [AAXFK9424H]	0	0	0	0	0
CHANDANA HALLMARKING CENTER [AALFC5523B]	0	0	0	0	0
Total	0	0	0	0	0

Jurisdiction: Return for Asst. Year: 2021-2022 filed with Ward: "ITO,WARD-2(1), GUNTUR" on vide receipt No. 0

Return Filing Due Date : 31/10/2022

Return Filing Section : 139(1)

Interest Calculated Upto : 28/07/2022


Details of Bank Accounts :

No of Bank Account :- 6

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62221153909	Saving
2	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62195067798	Saving
3	BARB0MANGUN	BANK OF BARODA-MANGALAGIRI	54120100000756	Saving

4	BARBOMANDAD	BANK OF BARODA-MANDADAM	57160100000151	Saving
5	BARBOMANDAD	BANK OF BARODA-MANDADAM	54120200000053	Current
6	BARBOMANGUN	BANK OF BARODA-MANGALAGIRI	54120200000016	Current

Verified By : SRINIVASA RAO GAJULA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AKUPG0010C		
Name	SRINIVASA RAO GAJULA		
Address	CHANDANA JEWELLERY, DOOR .8/171 A, KARIVEPAKU VARI VEEDHI, REVENUE WARD NO 8, MANGALAGIR, 02-Andhra Pradesh, GUNTUR DISTRICT, 91-INDIA, 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	329113410300623
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	12,66,880
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,64,923
	Interest and Fee Payable	6	5,736
	Total tax, interest and Fee payable	7	1,70,659
	Taxes Paid	8	1,70,657
	(+) 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
Income Tax Return submitted electronically on <u>30-Jun-2023 16:04:13</u> from IP address <u>175.101.66.188</u> and verified by <u>SRINIVASA RAO GAJULA</u> having PAN <u>AKUPG0010C</u> on <u>30-Jun-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7WKER562JI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 AKUPG0010C033291134103006238312130046e0c9c0dadf7d6f998f3f17aeb19c65		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Code :- 1690

Name : Mr. SRINIVASA RAO GAJULA
Father's Name : Mr. GAJULA CHANDRAIAH
Address(O) : CHANDANA JEWELLERY, DOOR .8/171 A, KARIVEPAKU VARI VEEDHI, REVENUE WARD NO 8, MANGALAGIR, GUNTUR DISTRICT, ANDHRA PRADESH-522503
Email ID : gajula.srinivasarao6666@gmail.com
Mobile No. : 8008000077
GST No. :
Permanent Account No : AKUPG0010C Date of Birth : 10/08/1973
AADHAR No. : 992163948758
Gender : Male
Status : Individual Resident Status Resident
Previous year : 2022-2023 Assessment Year : 2023-2024
Ward/Circle : "ITO,WARD-2(1), GUNTUR"/2 Return : ORIGINAL
Nature of Business or Profession : OTHER SERVICES N.E.C. - 21008 (MAKING OF GOLDORNAMETS AND PURITY TESTING CHARGES RECEIVED),MANUFACTURE OF JEWELLERY - 04093 (MANUFACTURE AND SALE GOLD ORNAMENTS)

Computation of Total Income (as per 115BAC)

<u>Income Heads</u>	<u>Income Before Set off</u>	<u>Income After Set off</u>
Income From Business or Profession	1244932	1244932
Income from Other Sources	21946	21946
Gross Total Income		1266878
Less : Deduction under Chapter VIA		0
Total Income		1266878
Rounding off u/s 288A		1266880
Income Taxable at Normal Rate		1266880
Income Taxable at Special Rate		0
Agricultural Income		146800

TAX CALCULATION

Basic Exemption Limit Rs.	250000	
Tax at Normal Rates (396800 - 250000) * 0.05	165920	
Total Tax		165920
Less : Tax Rebate on Agriculture Income	7340	
Tax Payable		158580
Add : Health and Education Cess		6343
Total		164923
Less : TDS/TCS		21497
Assessed Tax		143426
Add : Interest		5736
u/s 234B	4302	
4302[3M]+0[0M]		
u/s 234C	1434	
(1434)		

Less : Tax Deposited u/s 140A	149160
Amount Payable	0
Tax Rounded Off u/s 288 B	0

COMPREHENSIVE DETAIL

Income from Business & Profession Details		1244932
Business Income u/s 44AD		
Gross Receipts (Banking channel)	0	
Gross Receipts (Other mode)	13618507	
Total Gross Receipts	13618507	
Actual Profit	1244932	
Actual Profit %age is	9.14%	
Deemed Profit @6% on Gross Receipts (Banking channel)	0	
Deemed Profit @8% on Gross Receipts (Other mode)	1089481	
Deemed Profit against Turnover	1089481	
Higher of Assessable profit	1244932	
Business Income From 44AD		1244932
Income From CHANDANA HALLMARKING CENTER		
Share in Profit Exempt u/s 10(2A)	-73375	
Income From KOWSIK DIAMONDS		
Total of Business & Profession		1244932

Income From Other Sources		21946
Interest on Bank Savings		
Sb Interest	21946	21946
Total Income		21946
Total of Other Sources		21946

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
BANSILAL HARI KISHAN SONI GOLD & SILVER	HYDB01492B	194Q	BP-Income From Business Profession	10942100	10943
Total				10942100	10943
STATE BANK OF INDIA	MUMS99303B	206C		1036088	10554
Total				1036088	10554

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
STATE BANK OF INDIA-MANGALAGIRI	0008964	30/06/2023	89017	149160

44AD Turnover Detail

Description	Turnover(Non Banking)	Turnover (Banking Channel)	Gross Turnover	Actual Profit	Actual Profit (%)
M/S CHANDANA JEWELLERY	13618507	0	13618507	1244932	9.14

WORKS&CHANDANA GOLD TESTING				
Total	13618507	0	13618507	1244932

Interest Calculation Detail

234B		
(143400-0) x 3(M) x 1% =	4302	
		4302
234C		
((143426 x 100%) - 0) x 1(M) x 1% =	1434	1434
Total Interest		5736

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit sharing Ratio(%)	Share of Profit	Capital Balance ason 31st March
CHANDANA HALLMARKING CENTER	AALFC5523B	YES	20	-73375	0
KOWSIK DIAMONDS	AAXFK9424H	NO	50	0	0
Total			0	-73375	0

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
CHANDANA HALLMARKING CENTER [AALFC5523B]	0	0	0	0	0
KOWSIK DIAMONDS [AAXFK9424H]	0	0	0	0	0
Total	0	0	0	0	0


Jurisdiction: Return for Asst. Year: 2022-2023 filed with Ward: "ITO,WARD-2(1), GUNTUR" on vide receipt No. 0

Return Filing Due Date : 31/07/2023 **Return Filing Section :** 139(1)

Interest Calculated Upto : 30/06/2023

Details of Bank Accounts :				
No of Bank Account :- 6				
Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62221153909	Saving
2	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62195067798	Saving
3	BARB0MANGUN	BANK OF BARODA-MANGALAGIRI	54120100000756	Saving
4	BARB0MANDAD	BANK OF BARODA-MANDADAM	57160100000151	Saving
5	BARB0MANDAD	BANK OF BARODA-MANDADAM	54120200000053	Current
6	BARB0MANGUN	BANK OF BARODA-MANGALAGIRI	54120200000016	Current

Verified By : SRINIVASA RAO GAJULA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2024-25
PAN	AKUPG0010C		
Name	SRINIVASA RAO GAJULA		
Address	CHANDANA JEWELLERY, DOOR .8/171 A, KARIVEPAKU VARI VEEDHI, REVENUE WARD NO 8, MANGALAGIR , GUNTUR DISTRICT , Andhra Pradesh, INDIA, 522503		
Status	Individual	Form Number	ITR-3
Filed u/s	139(1)- On or Before due date	e-Filing Acknowledgement Number	692741081121124
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	13,27,350
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,49,843
	Interest and Fee Payable	6	7,524
	Total tax, interest and Fee payable	7	1,57,367
	Taxes Paid	8	1,57,372
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	(+) 0
This return has been digitally signed by <u>SRINIVASA RAO GAJULA</u> in the capacity of <u>Self</u> having PAN <u>AKUPG0010C</u> from IP address <u>175.101.108.92</u> on <u>12-Nov-2024 11:32:33</u> DSC SI.No & Issuer <u>4092802</u> & <u>25388883CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN</u>			
System Generated Barcode/QR Code			
AKUPG0010C036927410811211240f0474493e12cbac30cdcdaea8b63e1f6c88156f			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Code :- 1690

Name : Mr. SRINIVASA RAO GAJULA
Father's Name : Mr. GAJULA CHANDRAIAH
Address(O) : CHANDANA JEWELLERY, DOOR .8/171 A, KARIVEPAKU VARI VEEDHI, REVENUE WARD NO 8, MANGALAGIR, GUNTUR DISTRICT, ANDHRA PRADESH-522503
Email ID : gajula.srinivasarao6666@gmail.com
Mobile No. : 8008000077
GST No. :
Permanent Account No : AKUPG0010C Date of Birth : 10/08/1973
Gender : Male
Status : Individual Resident Status Resident
Previous year : 2023-2024 Assessment Year : 2024-2025
Ward/Circle : "ITO,WARD-2(1), GUNTUR"/2 Return : ORIGINAL
Nature of Business or Profession : MANUFACTURE OF JEWELLERY - 04093 (MANUFACTURE AND SALE GOLD ORNAMENTS),OTHER SERVICES N.E.C. - 21008 (MAKING OF GOLDORNAMETS AND PURITY TESTING CHARGES RECEIVED)

Computation of Total Income (as per 115BAC)

<u>Income Heads</u>	Income Before Set off	Income After Set off
Income from Salary	0	0
Income From Business or Profession	1319781	1319781
Income from Other Sources	7567	7567
Gross Total Income		1327348
Less : Deduction under Chapter VIA		0
Total Income		1327348
Rounding off u/s 288A		1327350
Income Taxable at Normal Rate		1327350
Income Taxable at Special Rate		0
Agricultural Income		183500

TAX CALCULATION

Basic Exemption Limit Rs.	300000	
Tax at Normal Rates	153255	
((483500 - 300000) * 0.05)		
Total Tax		153255
Less : Tax Rebate on Agriculture Income	9175	
Tax Payable		144080
Add : Health and Education Cess		5763
Total		149843
Less : TDS/TCS		66172
Assessed Tax		83671
Add : Interest		7524
u/s 234B	6688	
6688[8M]+0[0M]		
u/s 234C	836	

(836)

Less : Tax Deposited u/s 140A

Amount Payable

91200

-5

Tax Rounded Off u/s 288 B

0

COMPREHENSIVE DETAIL

Income from Business & Profession Details

1319781

Business Income u/s 44AD

Gross Receipts (Banking channel)

19364583

Gross Receipts (Other mode)

0

Total Gross Receipts

19364583

Actual Profit

1319781

Actual Profit %age is

6.82%

Deemed Profit @6% on Gross Receipts

1161875

(Banking channel)

Deemed Profit @8% on Gross Receipts (Other mode)

0

Deemed Profit against Turnover

1161875

Higher of Assessable profit

1319781

Business Income From 44AD

1319781

Income From CHANDANA HALLMARKING CENTER

Share in Profit Exempt u/s 10(2A)

-56773

Income From KOWSIK DIAMONDS

Total of Business & Profession

1319781

Income From Other Sources

7567

Interest on Bank Savings

7567

Sb Interest

7567

Total Income

7567

Total of Other Sources

7567

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of Income	Amount Paid	TDS Amount
NARAYANA RAO BATTU	HYDN04791D	206C		24436000	24438
LM AUTOTECH PRIVATE LIMITED	VPNL01822C	206C		3068000	30680
Total				27504000	55118
BANSILAL HARI KISHAN SONI GOLD & SILVER	HYDB01492B	194Q	BP-Income From Business Profession	11053100	11054
Total				11053100	11054

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
-	0002271	11/11/2024	34035	91200

44AD Turnover Detail

Description	Turnover(Non Banking)	Turnover (Banking)	Gross Turnover	Actual Profit	Actual Profit (%)

		Channel)			
M/S CHANDANA JEWELLERY WORKS&CHANDANA GOLD TESTING	0	19364583	19364583	1319781	6.82
Total	0	19364583	19364583	1319781	

Summary Information In a case where regular books of account of business or profession are not maintained					
Balance Sheet		Profit And Loss		Profit And Loss (Profession)	
Stock-in-trade	37942945	Gross receipts	-		
Cash Balance	54629	Gross profit	-		
		Expenses	-		
		Net profit	-		

Interest Calculation Detail

234B		
	$(83600-0) \times 8(M) \times 1\% =$	6688
		6688
234C		
	$((83671 \times 100\%) - 0) \times 1(M) \times 1\% =$	836
Total Interest		7524

Details of Interest, Remuneration, Profit and Closing Capital Balances in Partnership Firms

Name of Firm	PAN	Liabe to Audit	Profit shariing Ratio(%)	Share of Profit	Capital Balance ason 31st March
CHANDANA HALLMARKING CENTER	AALFC5523B	YES	20	-56773	-480356
KOWSIK DIAMONDS	AAXFK9424H	NO	50	0	321043
Total			0	-56773	-159313

Detail of Taxable Income Received From Firm

Name of Firm [PAN]	Remuneration	Interest	Total	Expenses Claimed	Net Income
CHANDANA HALLMARKING CENTER [AALFC5523B]	0	0	0	0	0
KOWSIK DIAMONDS [AAXFK9424H]	0	0	0	0	0
Total	0	0	0	0	0

Jurisdiction: Return for Asst. Year: 2023-2024 filed with Ward: "ITO,WARD-2(1), GUNTUR" on vide receipt No. 0

Return Filing Due Date : 31/10/2024
Due Date Extended 15/11/2024
upto :
Interest Calculated 12/11/2024
Upto :

Return Filing Section : 139(1)
Notification No : Circular No. 13/2024

Details of Bank Accounts :
No of Bank Account :- 6

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62221153909	Saving
2	SBIN0021130	STATE BANK OF INDIA-MANGALAGIRI	62195067798	Saving
3	BARB0MANGUN	BANK OF BARODA-MANGALAGIRI	54120100000756	Saving
4	BARB0MANDAD	BANK OF BARODA-MANDADAM	57160100000151	Saving
5	BARB0MANDAD	BANK OF BARODA-MANDADAM	54120200000053	Current
6	BARB0MANGUN	BANK OF BARODA-MANGALAGIRI	54120200000016	Current

Additional Information for Business Income		
1.	Method of Accounting	Mercantile
2.	Method of Valuation of Closing Stock - Raw Material	At Cost or At Market Rate whichever is less
3.	Method of Valuation of Closing Stock - Finished Goods	At Cost or At Market Rate whichever is less

Verified By : SRINIVASA RAO GAJULA

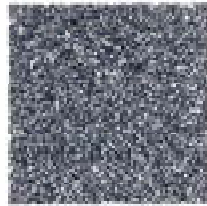


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Government of India

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Unique Identification Authority of India

8652501 Enrolment No.: 2739/70475/01043

To
కందుల నాగర్జున
Kandula Nagarjuna
S/O Sanyanarayana,
4-304,
old masjid center,
sharif bazar,
VTC: Mangalagiri,
PO: Mangalagiri,
District: Guntur,
State: Andhra Pradesh,
PIN Code: 522503,
Mobile: 8977002528



మీ ఆధార్ సంఖ్య / Your Aadhaar No. :

2995 1283 6508

VID : 9158 5990 6346 3140

నా ఆధార్, నా గుర్తింపు



భారత ప్రభుత్వం
Government of India



కందుల నాగర్జున
Kandula Nagarjuna
పుట్టిన తేదీ/DOB: 01/07/1991
పురుషుడు/ MALE

ఆధార్ అనేది గుర్తింపు సాధ్యం కాదు, పౌరత్వం లేదా పుట్టిన తేదీ కి సంబంధించినది కాదు. అది ప్రమాణ్యం కాదు. అందుకే ఆధార్ (ఆన్లైన్ ప్రమాణ్యం లేదా QR కోడ్ / ఆఫ్లైన్ XML ద్వారా సాధ్యం చేయవచ్చు).
Aadhaar is proof of identity, not of citizenship or date of birth, it should be used with verification (online authentication, or scanning of QR code / offline XML).

2995 1283 6508

నా ఆధార్, నా గుర్తింపు



సమాచారం / INFORMATION

- ఆధార్ అనేది గుర్తింపు సాధ్యం కాదు, పౌరత్వం లేదా పుట్టిన తేదీ కి సంబంధించినది కాదు. అది ప్రమాణ్యం కాదు. అందుకే ఆధార్ (ఆన్లైన్ ప్రమాణ్యం లేదా QR కోడ్ / ఆఫ్లైన్ XML ద్వారా సాధ్యం చేయవచ్చు).
- ఆధార్ లేదా UIDAI వెబ్సైటుపై ప్రమాణ్యం చేయడానికి కావాల్సిన అన్ని అవసరాలు లేదా ఆధార్ QR కోడ్ యాన్లైన్ అప్లోడ్ చేయడానికి లేదా www.uidai.gov.inలో అప్లోడ్ చేయడానికి అన్ని అవసరాలు QR కోడ్ ద్వారా యాన్లైన్ అప్లోడ్ చేయవచ్చు.
- ఆధార్ ప్రమాణ్యం చేయడానికి అవసరం.
- ఆధార్ వివరాలను చేపట్టే తేదీ ముందే ప్రతి 10 సంవత్సరాల తర్వాత గుర్తింపు చేయడానికి అవసరం. అందుకే ఆధార్ ను సరిదిద్దండి.
- వివిధ ప్రభుత్వ మరియు ప్రభుత్వాల ప్రయోజనాలను గురించిన ఆధార్ నుండి సమాచారం.
- మీ మొబైల్ నెట్ నెట్ నెట్ నెట్ ఆధార్ లో అప్డేట్ చేయండి.
- ఆధార్ నుండి సమాచారం mAadhaar యాన్లైన్ లో అప్డేట్ చేయండి.
- ఆధార్/ఆధార్ బయోమెట్రిక్స్ అప్లోడ్ చేయడానికి లేదా ఆధార్/ఆధార్ బయోమెట్రిక్స్ నుండి అప్లోడ్ చేయండి.
- ఆధార్ నుండి సమాచారం అప్లోడ్ చేయడానికి అవసరం.
- Aadhaar is proof of identity, not of citizenship or date of birth (DOB). DOB is based on information supported by proof of DOB document specified in regulations, submitted by Aadhaar number holder.
- This Aadhaar letter should be verified through either online authentication by UIDAI-appointed authentication agency or QR code scanning using mAadhaar or Aadhaar QR Scanner app available in app stores or using secure QR code reader app available on www.uidai.gov.in.
- Aadhaar is unique and secure.
- Documents to support identity and address should be updated in Aadhaar after every 10 years from date of enrolment for Aadhaar.
- Aadhaar helps you avail of various Government and Non-Government benefits/services.
- Keep your mobile number and email id updated in Aadhaar.
- Download mAadhaar app to avail of Aadhaar services.
- Use the feature of Lock/Unlock Aadhaar/biometrics to ensure security when not using Aadhaar/biometrics.
- Entities seeking Aadhaar are obligated to seek consent.

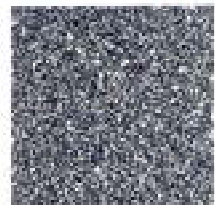


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Unique Identification Authority of India



చిరునామా:
S/O Sanyanarayana, 4-304, old masjid center,
sharif bazar, Mangalagiri, Guntur,
Andhra Pradesh - 522503

Address:
S/O Sanyanarayana, 4-304, old masjid center,
sharif bazar, Mangalagiri, PO: Mangalagiri, DIST: Guntur,
Andhra Pradesh - 522503



2995 1283 6508

VID : 9158 5990 6346 3140

1847 | help@uidai.gov.in | www.uidai.gov.in

Kandula Nagarjuna



Kandula Nagaraja

FORM ITR-V	<p style="text-align: center;">INDIAN INCOME TAX RETURN VERIFICATION FORM</p> <p style="text-align: center;">[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-7 filed but NOT verified electronically] (Please see Rule 12 of the Income-tax Rules, 1962)</p>		<p style="text-align: center;">Assessment Year 2021-22</p>
Name	NAGARJUNA KANDULA		
PAN	DTZPK2883Q	Form Number	ITR-4
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	551488000310322
VERIFICATION			
<p>I, NAGARJUNA KANDULA son/ daughter of Satyanarayana , solemnly declare that to the best of my knowledge and belief, the information given in the return which has been submitted by me vide acknowledgement number 551488000310322 is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as Self and I am also competent to make make this return and verify it. I am holding permanent account number DTZPK2883Q</p>			
Signature >			
Date of submission	31-Mar-2022	Source IP address	10.1.82.90
System Generated Barcode/QR Code	 <p style="text-align: center;">DTZPK2883Q04551488000310322EE91E28DD562E500CE5D8528A346C8103C58CEFC</p>		
<p>Instructions:</p> <ol style="list-style-type: none"> 1. Please send the duly signed (preferably in blue ink) Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by ORDINARY POST OR SPEED POST ONLY, so as to reach within 120 days from date of submission of ITR. Alternately, you may e-verify the electronic transmitted return data using Aadhaar OTP or Login to e-Filing account through Net-Banking login or EVC obtained generated using Pre-Validated Bank Account/Demat Account or EVC generated through Bank ATM. 2. If Form ITR-V is received beyond the 120th day of electronic transmission of the return data or e-Verified beyond the 120th day of electronic transmission of the return data, then the day on which the return is e-Verified or the Form ITR-V is received at Centralized Processing Centre, Income Tax Department, Bengaluru would be treated as the date of filing the Income Tax Return and all consequences of Income Tax Act, 1961, shall accordingly will be applicable. 3. Form ITR-V shall not be received in any other office of the Income Tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail Id registered in the e-Filing account. <p style="color: red;">On successful verification, the return filing acknowledgement can be downloaded from e-Filing portal as a proof of completion of process of filing the return of Income.</p>			

NAME OF ASSESSEE : NAGARJUNA KANDULA
PAN : DTZPK2883Q
FATHER'S NAME : Satyanarayana
RESIDENTIAL ADDRESS : 4-304, Old Maszid Centre, Sharaf Bazar, Mangalagiri, Guntur District,
ANDHRA PRADESH-522503
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2021 - 2022
WARD NO : **FINANCIAL YEAR** : 2020 - 2021
GENDER : MALE **DATE OF BIRTH** : 01/07/1991
EMAIL ADDRESS : srinu.itax2012@gmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : UCO BANK
MICR CODE : 522028503
IFSC CODE : UCBA0002541
ADDRESS : MANGALAGIRI
ACCOUNT NO. : 25410110078587
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 698523

PROFIT U/S 44AD - BUSINESS

PROFIT DEEMED U/S 44AD @ 6% OF RS. 9871716	592303
PROFIT DECLARED U/S 44AD	698523
PROFIT (HIGHER OF THE ABOVE)	<u>698523</u>

GROSS TOTAL INCOME 698523

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	150000	
80GG DEDUCTION IN RESPECT OF RENTS PAID [SEE NOTE 1]	60000	
TOTAL DEDUCTIONS	<u>210000</u>	
TOTAL INCOME		<u>488523</u>
TOTAL INCOME ROUNDED OFF U/S 288A		488520

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 238520 (488520-250000) @ 5%	11926	
TAX ON RS. 488520		<u>11926</u>
		11926
LESS : REBATE U/S 87A		<u>11926</u>
ADD: FEE PAYABLE U/S 234F		<u>1000</u>
		1000
<u>LESS SELF ASSESSMENT TAX U/S 140A</u>		
hdfc bank ltd - 0510308 - 33865 - 31-03-2022	1000	<u>1000</u>
TAX PAYABLE		NIL

DETAIL OF DEDUCTION U/S 80C

Lic And Others	150000
TOTAL	<u>150000</u>

NOTES :-

1. MINIMUM OF 185148(240000 - 54852(548523/10)) AND 137131(548523/4) AND 60000(5000 * 12)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	Annual value of outward supplies as per the GST returns filed
37DTZPK2883Q2Z8	8440716
37DTZPK2883Q1Z9	1431000
Total	9871716

Financial Particulars of Business	
Sundry creditors	9852366
Total capital and liabilities	9852366
Inventories	12073582
Sundry debtors	652160
Cash-in-hand	25631
Total assets	12751373

NAGARJUNA KANDULA
 S/o Satyanarayana
 D No 4-304
 Old Maszid Centre
 Sharaf Bazar, Mangalagiri
Guntur District - 522503

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2021

PARTICULARS	Amount	PARTICULARS	Amount
To Opening Stock	7,525,859.00	By Sales	9,871,716.00
To Purchases	13,010,841.00		
To. Freight Inwards	162,358.00	By Closing Stock	12,073,582.00
To GROSS PROFIT	1,246,240.00		
Total	21,945,298.00	Total	21,945,298.00
To Salaries	198,000.00	By Gross Profit	1,246,240.00
To Elec charges	25,923.00		
To Municipal Taxes	12,038.00		
To Shop Rents	144,000.00		
To Traveling charges	58,021.00		
To Telephon Charges	16,817.00		
To Sadar Expences	88,169.00		
To Depreciation	4,749.00		
To Net Profit	698,523.00		
Total	1,246,240.00	Total	1,246,240.00

NAGARJUNA KANDULA

NAGARJUNA KANDULA
S/o Satyanarayana
D No 4-304
Old Maszid Centre
Sharaf Bazar, Mangalagiri
Guntur District - 522503

BALANCE SHEET AS AT 31/03/2021

(Amount in Rs.)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
Opening balance	841,385.00		
Add:Net Profit	698,523.00	Furniture	16,262.00
	<u>1,539,908.00</u>	Motor Cycle	16,670.00
Less:Drawings	412,567.00		
	<u>1,127,341.00</u>	CURRENT ASSETS	
		Debtors	652,160.00
Un Secured Loans	1,819,919.00	Closing Stock	12,073,582.00
CURRENT LIABILITIES		CASH & BANK BALANCES	
Sundry Creditors	9,852,366.00	Cash in hand	25,631.00
		Cash at Bank	15,321.00
TOTAL	<u><u>12,799,626.00</u></u>	TOTAL	<u><u>12,799,626.00</u></u>

NAGARJUNA KANDULA

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	DTZPK2883Q		
Name	NAGARJUNA KANDULA		
Address	4-304 , Old Maszid Centre , Sharaf Bazar , Mangalagiri, Guntur District , 02-Andhra Pradesh , 91-INDIA , 522503		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-Belated	e-Filing Acknowledgement Number	864008180241222

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		4,98,570
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	1,000
	Total tax, interest and Fee payable	6	1,000
	Taxes Paid	7	5,832
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 4,830
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

Income Tax Return submitted electronically on 24-Dec-2022 17:15:03 from IP address 10.128.2.1 and verified by NAGARJUNA KANDULA having PAN DTZPK2883Q using duly signed ITR-V form received at "Centralized Processing Centre, Income Tax Department, Bengaluru - 560500" on 15-Jan-2023

System Generated

Barcode/QR code



DTZPK2883Q048640081802412226903b178d1a9f0df353cb3173171887109f45f7

DONOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE : NAGARJUNA KANDULA
PAN : DTZPK2883Q
FATHER'S NAME : Satyanarayana
RESIDENTIAL ADDRESS : 4-304, Old Maszid Centre, Sharaf Bazar, Mangalagiri, Guntur District,
ANDHRA PRADESH-522503
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2022 - 2023
WARD NO : **FINANCIAL YEAR** : 2021 - 2022
GENDER : MALE **DATE OF BIRTH** : 01/07/1991
EMAIL ADDRESS : atomsmedicalt@gmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : UCO BANK
MICR CODE : 522028503
IFSC CODE : UCBA0002541
ADDRESS : MANGALAGIRI
ACCOUNT NO. : 25410110078587
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL
IMPORT DATE : AIS : TIS : 26AS : 24-12-2022 12:17 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 702358

PROFIT DEEMED U/S 44AD @ 6% OF RS. 9392456	563548
PROFIT DECLARED U/S 44AD	702358
PROFIT (HIGHER OF THE ABOVE)	<u>702358</u>

GROSS TOTAL INCOME 702358

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	143787
80GG DEDUCTION IN RESPECT OF RENTS PAID [SEE NOTE 1]	60000
TOTAL DEDUCTIONS	<u>203787</u>
TOTAL INCOME	<u>498571</u>
TOTAL INCOME ROUNDED OFF U/S 288A	498570

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL
TAX ON RS. 248570 (498570-250000) @ 5%	<u>12428</u>
TAX ON RS. 498570	<u>12428</u>
LESS : REBATE U/S 87A	<u>12428</u>

LESS TAX DEDUCTED AT SOURCE

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	151
SECTION 206CR: TCS ON PURCHASE OF GOODS	<u>5681</u>
	<u>5832</u>
	-5832

ADD: FEE PAYABLE U/S 234F	<u>1000</u>
REFUNDABLE	-4832
TAX ROUNDED OFF U/S 288B	<u>(4830)</u>

DETAIL OF DEDUCTION U/S 80C

Others	<u>143787</u>
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TOTAL

143787

NOTES :-

1. MINIMUM OF 64143(120000 - 55857(558571/10)) AND 139643(558571/4) AND 60000(5000 * 12)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	Annual value of outward supplies as per the GST returns filed
37DTZPK2883Q1Z9	512800
37DTZPK2883Q2Z8	8879656
Total	9392456

Financial Particulars of Business	
Sundry creditors	14213607
Total capital and liabilities	14213607
Inventories	18905249
Sundry debtors	342563
Cash-in-hand	20134
Total assets	19267946

NAGARJUNA KANDULA
S/o Satyanarayana
D No 4-304
Old Maszid Centre
Sharaf Bazar, Mangalagiri
Guntur District - 522503

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2022

PARTICULARS	Amount	PARTICULARS	Amount
To Opening Stock	12,077,597.00	By Sales	9,392,456.00
To Purchases	14,738,721.00		
To. Freight Inwards	202,359.00	By Closing Stock	18,905,249.00
To GROSS PROFIT	1,279,028.00		
Total	<u>28,297,705.00</u>	Total	<u>28,297,705.00</u>
To Salaries	204,000.00	By Gross Profit	1,279,028.00
To Elec charges	28,634.00		
To Municipal Taxes	14,503.00		
To Shop Rents	150,000.00		
To Traveling charges	65,748.00		
To Telephon Charges	17,021.00		
To Sadar Expences	92,637.00		
To Depreciation	4,127.00		
To Net Profit	702,358.00		
Total	<u>1,279,028.00</u>	Total	<u>1,279,028.00</u>

NAGARJUNA KANDULA


NAGARJUNA KANDULA
S/o Satyanarayana
D No 4-304
Old Maszid Centre
Sharaf Bazar, Mangalagiri
Guntur District - 522503

BALANCE SHEET AS AT 31/03/2022

(Amount in Rs.)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
Opening balance	1,127,341.00		
Add:Net Profit	702,358.00	Furniture	14,636.00
	<u>1,829,699.00</u>	Motor Cycle	14,170.00
Less:Drawings	232,012.00		
	<u>1,597,687.00</u>	CURRENT ASSETS	
		Debtors	342,563.00
Un Secured Loans	3,502,315.00	Closing Stock	18,905,249.00
		CASH & BANK BALANCES	
CURRENT LIABILITIES		Cash in hand	20,134.00
Sundry Creditors	14,213,607.00	Cash at Bank	16,857.00
TOTAL	<u><u>19,313,609.00</u></u>	TOTAL	<u><u>19,313,609.00</u></u>

NAGARJUNA KANDULA

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	DTZPK2883Q		
Name	NAGARJUNA KANDULA		
Address	4-304 , Old Maszid Centre, Sharaf Bazar , Mangalagiri, Guntur District , 02-Andhra Pradesh, 91- INDIA, 522503		
Status	Individual	Form Number	ITR-4
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	592424470301223
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,99,830
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	996
	(+) 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
Income Tax Return submitted electronically on <u>30-Dec-2023 12:26:28</u> from IP address <u>10.131.36.1</u> and verified by <u>NAGARJUNA KANDULA</u> having PAN <u>DTZPK2883Q</u> on <u>30-Dec-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____			
System Generated			
Barcode/QR Code	DTZPK2883Q0459242447030122315ea7eeacc210d3cb1696575932be90b1fc0e08d		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

NAME OF ASSESSEE : NAGARJUNA KANDULA
PAN : DTZPK2883Q
FATHER'S NAME : Satyanarayana
RESIDENTIAL ADDRESS : 4-304, Old Maszid Centre, Sharaf Bazar, Mangalagiri, Guntur District, ANDHRA PRADESH-522503
STATUS : INDIVIDUAL **ASSESSMENT YEAR** : 2023 - 2024
WARD NO : **FINANCIAL YEAR** : 2022 - 2023
GENDER : MALE **DATE OF BIRTH** : 01/07/1991
EMAIL ADDRESS : atomsmedicalt@gmail.com
RESIDENTIAL STATUS : RESIDENT
NAME OF BANK : UCO BANK
MICR CODE : 522028503
IFSC CODE : UCBA0002541
ADDRESS : MANGALAGIRI
ACCOUNT NO. : 25410110078587
OPTED FOR TAXATION : NO
U/S 115BAC
RETURN : ORIGINAL (FILING DATE : 30/12/2023 & NO. : 592424470301223)
IMPORT DATE : AIS : 26-08-2023 05:14 PM TIS : 26-08-2023 05:14 PM
26AS : 26-08-2023 05:14 PM

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION 624770

PROFIT DEEMED U/S 44AD @ 8% OF RS. 7561928	604955	
PROFIT DECLARED U/S 44AD	624770	
PROFIT (HIGHER OF THE ABOVE)	<u>624770</u>	

INCOME FROM OTHER SOURCES 25891

UCO BANK (AAACU3561B.AB787)	111	
HDFC BANK LIMITED (AAACH2702H.AB772)	725	
HDFC BANK LIMITED (AAACH2702H.AB772)	455	
CONTRACT INCOME	24600	
TOTAL	<u>25891</u>	

GROSS TOTAL INCOME 650661

LESS DEDUCTIONS UNDER CHAPTER-VIA

80C DEDUCTION	150000	
80TTA INTEREST ON DEPOSITS IN SAVINGS ACCOUNT	<u>836</u>	
TOTAL DEDUCTIONS		<u>150836</u>

TOTAL INCOME 499825

TOTAL INCOME ROUNDED OFF U/S 288A 499830

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 250000	NIL	
TAX ON RS. 249830 (499830-250000) @ 5%	<u>12492</u>	
TAX ON RS. 499830		<u>12492</u>
		12492
LESS : REBATE U/S 87A		<u>12492</u>

LESS TAX DEDUCTED AT SOURCE

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	246	246
	<u> </u>	<u>-246</u>

ADD: FEE PAYABLE U/S 234F		<u>1000</u>
		754

TAX ROUNDED OFF U/S 288B		750
LESS SELF ASSESSMENT TAX U/S 140A		
STATE BANK OF INDIA - 0002271 - 27653 - 30-12-2023	750	750
TAX PAYABLE		NIL

DETAIL OF DEDUCTION U/S 80C

Others	150000
TOTAL	150000

Information regarding Turnover/Gross Receipt Reported for GST	
GSTIN	Annual value of outward supplies as per the GST returns filed
37DTZPK2883Q1Z9	1443100
37DTZPK2883Q2Z8	6118828
Total	7561928

Financial Particulars of Business	
Sundry creditors	14786382
Total capital and liabilities	14786382
Inventories	21575673
Sundry debtors	120231
Cash-in-hand	2151
Total assets	21698055

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from savings bank	Other Source	194A	836.00	836.00	836.00	Nil		
2	Interest from deposit	Other Source	194A	455.00	455.00	455.00	Nil	0.00	-455.00
3	Business receipts	Business		24600.00	24600.00	0.00	24600.00	0.00	Nil
4	GST turnover	Profit & Loss A/c		7561928.00	7561928.00	0.00	7561928.00	0.00	Nil
5	GST purchases	Profit & Loss A/c		9408267.00	9408267.00	0.00	9408267.00		

NAGARJUNA KANDULA
S/o Satyanarayana
D No 4-304
Old Maszid Centre
Sharaf Bazar, Mangalagiri
Guntur District - 522503

TRADING, PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31/03/2023

PARTICULARS	Amount	PARTICULARS	Amount
To Opening Stock	18,905,249.00	By Sales	7,561,928.00
To Purchases	9,408,267.00		
		By Closing Stock	21,575,673.00
To GROSS PROFIT	824,085.00		
Total	29,137,601.00	Total	29,137,601.00
To Salaries	120,000.00	By Gross Profit	824,085.00
To Elec charges	10,632.00		
To Shop Rents	36,000.00		
To Traveling charges	7,522.00		
To Telephon Charges	2,599.00		
To Sadar Expences	18,973.00		
To Depreciation	3,589.00		
To Net Profit	624,770.00		
Total	824,085.00	Total	824,085.00

NAGARJUNA KANDULA

NAGARJUNA KANDULA
S/o Satyanarayana
D No 4-304
Old Maszid Centre
Sharaf Bazar, Mangalagiri
Guntur District - 522503

BALANCE SHEET AS AT 31/03/2023

(Amount in Rs.)

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
Opening balance	1,597,687.00		
Add:Net Profit	624,770.00	Furniture	13,172.00
	<u>2,222,457.00</u>	Motor Cycle	12,044.00
Less:Drawings	102,121.00		
	<u>2,120,336.00</u>	CURRENT ASSETS	
		Debtors	120,231.00
Un Secured Loans	4,896,754.00	Closing Stock	21,575,673.00
		CASH & BANK BALANCES	
CURRENT LIABILITIES		Cash in hand	2,151.00
Sundry Creditors	14,786,382.00	Cash at Bank	80,201.00
TOTAL	<u><u>21,803,472.00</u></u>	TOTAL	<u><u>21,803,472.00</u></u>

NAGARJUNA KANDULA

आयकर विभाग
INCOME TAX DEPARTMENT

भारत सरकार
GOVT. OF INDIA

व्यक्ति लेखा संख्या कार्ड
Permanent Account Number Card

ECRPP9557E



नाम / Name
PADAVALA MAHESH

पिता का नाम / Father's Name
SHAMMAN PADAVALA

जन्म की तिथि / Date of Birth
20/07/1980

P. Mahesh
Signature

P. Mahesh

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	ECRPP0557E		
Name	MAHESH PADAVALA		
Address	11-873 , Sramika Nagar , Mangalagiri , 02-Andhra Pradesh , 91-INDIA , 522503		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	670366760140622

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		4,85,700
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) 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

Income Tax Return submitted electronically on 14-Jun-2022 17:43:47 from IP address 45.249.79.174 and verified by MAHESH PADAVALA having PAN ECRPP0557E on 14-Jun-2022 using Electronic Verification Code XWR7MUBKLI generated through Aadhaar OTP mode.

System Generated

Barcode/QR code



ECRPP0557E04670366760140622c4ca71481659548eda2e8f07071c45f87bd3f4d0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2022-2023

Name : Mahesh Padavala
Father's Name : Brahmam
Address : 11-873
Sramika Nagar, Mangalagiri - 522 503

Previous Year : 2021-2022
PAN : ECRPP 0557 E
Aadhaar No. : 4819 1420 3145
Date of Birth : 24-Aug-1985
Status : Individual
Resident

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
Business: Presumptive profits u/s 44AD	1		4,70,448	
<i>Income chargeable under the head "Business and Profession"</i>				4,70,448
■ Income from other sources				
Interest income	2		<u>15,254</u>	
<i>Income chargeable under the head "other sources"</i>				15,254
■ Total Income				<u>4,85,702</u>
Total income rounded off u/s 288A				4,85,700
<i>Tax on total income</i>				11,785
Rebate u/s 87A				11,785
Tax after rebate				<u>0</u>
■ Balance tax payable				<u>0</u>

Schedule 1

Presumptive Profits-u/s 44AD

	Turnover / Receipts	%	Profits
Gross Receipts during the year	12,48,998	37.67	4,70,448

Schedule 2


Interest income (other than NSC/KVP interest)

<i>Name of the Bank</i>	Interest
<u>Other Interest</u>	
Interest from others	15,254

Bank A/c: State Bank of India 62135363040 IFSC: SBIN0021130

Date : 14-Jun-2022
Place : Mangalagiri

(MAHESH PADAVALA)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	ECRPP0557E		
Name	MAHESH PADAVALA		
Address	11-873 , Sramika Nagar , Mangalagiri , 02-Andhra Pradesh, 91- INDIA, 522503		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	307869610270623
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,94,830
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) 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
Income Tax Return submitted electronically on <u>27-Jun-2023 16:46:54</u> from IP address <u>45.249.79.174</u> and verified by <u>MAHESH PADAVALA</u> having PAN <u>ECRPP0557E</u> on <u>31-Jul-2023</u> using paper ITR-Verification Form /Electronic Verification Code <u>7UL8RKZ2LI</u> generated through <u>Aadhaar</u> OTP <u> </u> mode			
System Generated Barcode/QR Code	 ECRPP0557E043078696102706235fc5c7a73d16cbbaf301dcc8a3f268c4c0e297d4		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Name : Mahesh Padavala
Father's Name : Brahmam
Address : 11-873
 Sramika Nagar, Mangalagiri - 522 503

Previous Year : 2022-2023
PAN : ECRPP 0557 E
Aadhaar No. : 4819 1420 3145
Date of Birth : 24-Aug-1985
Status : Individual
 Resident

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
Business: Presumptive profits u/s 44AD	1		84,878	
<i>Income chargeable under the head "Business and Profession"</i>				84,878
■ Income from other sources				
Interest income	2		18,524	
Income from making of gold ornaments	3		4,05,632	
<i>Income chargeable under the head "other sources"</i>				4,24,156
■ Gross Total Income				5,09,034
<i>Deductions under Chapter VI-A</i>				
<i>Investment u/s 80C, CCC, CCD</i>				
Tuition fees		14,200		
<i>Deduction subject to ceiling u/s 80CCE</i>				14,200
■ Total Income				4,94,834
Total income rounded off u/s 288A				4,94,830
<i>Tax on total income</i>				12,242
Rebate u/s 87A				12,242
Tax after rebate				0
■ Balance tax payable				0

Schedule 1

Presumptive Profits-u/s 44AD

	Turnover / Receipts	%	Profits
Gross Receipts during the year	8,00,702	10.6	84,878

Schedule 2

Interest income (other than NSC/KVP interest)

<u>Name of the Bank</u>	<u>Interest</u>
<u>Other Interest</u>	
Interest from others	18,524

Schedule 3**Income: Income from making of gold ornaments**


<u>Income details</u>	<u>Amount</u>
Income from making gold ornaments	4,05,632
<i>Taxable income</i>	<u><u>4,05,632</u></u>

Bank A/c: State Bank of India 62135363040 IFSC: SBIN0021130

Date : 29-Nov-2024

Place : Mangalagiri

(MAHESH PADAVALA)

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year
[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)			2024-25
PAN	ECRPP0557E		
Name	MAHESH PADAVALA		
Address	11-873 , Sramika Nagar, Mangalagiri , GUNTUR , 02-Andhra Pradesh, 91- INDIA, 522503		
Status	Individual	Form Number	ITR-4
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	190936960290724
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	5,80,910
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) 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
Income Tax Return electronically transmitted on <u>29-Jul-2024 19:08:21</u> from IP address <u>45.249.78.38</u> and verified by <u>MAHESH PADAVALA</u> having PAN <u>ECRPP0557E</u> on <u>29-Nov-2024</u> using paper ITR-Verification Form /Electronic Verification Code <u>TA9KU7WDUI</u> generated through <u>Aadhaar OTP</u> mode			
System Generated Barcode/QR Code	 ECRPP0557E04190936960290724b7eec153de341fb95342b09fb1b64b9ba02df097		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT)."

Name : Mahesh Padavala
Father's Name : Brahmam
Address : 11-873
 Sramika Nagar, Mangalagiri - 522 503

Previous Year : 2023-2024
PAN : ECRPP 0557 E
Aadhaar No. : 4819 1420 3145
Date of Birth : 24-Aug-1985
Status : Individual
 Resident
 Tax u/s 115BAC

Statement of Income

	Sch.No	Rs.	Rs.	Rs.
■ Profits and gains of Business or Profession				
Business: Presumptive profits u/s 44AD	1		1,20,325	
<i>Income chargeable under the head "Business and Profession"</i>				1,20,325
■ Income from other sources				
Interest income	2		306	
Income from making of gold ornaments	3		4,60,274	
<i>Income chargeable under the head "other sources"</i>				4,60,580
■ Total Income				5,80,905
Total income rounded off u/s 288A				5,80,910
<i>Tax on total income</i>				14,046
Rebate u/s 87A				14,046
Tax after rebate				0
■ Balance tax payable				0

Schedule 1

<u>Receipts Mode</u>	<u>Turnover / Receipts</u>	<u>%</u>	<u>Profits</u>
Cash and Non-A/c payee modes	9,54,120	12.61	1,20,325

Schedule 2

Interest income (other than NSC/KVP interest)

<u>Name of the Bank</u>	<u>Interest</u>
Interest on Savings a/c	
Karur Vysysa Bank	216
Union Bank of India	62
Bank of India	28
<i>Total</i>	306

Schedule 3

Income: Income from making of gold ornaments

<u>Income details</u>	<u>Amount</u>
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Income from making gold ornaments	4,60,274
<i>Taxable income</i>	<u>4,60,274</u>

Bank A/csBank Accounts in IndiaBank Name and Account No.

State Bank of India - 62135363040

IFS Code Type of Account

SBIN0021130

Savings

Date : 29-Jul-2024

Place : Mangalagiri

(MAHESH PADAVALA)