

Independent Auditor's Report

To the Members of **SRM INTERNATIONAL SCHOOLS**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **SRM INTERNATIONAL SCHOOLS** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

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

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



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

 (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

 (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.



- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.



Place:-Faridabad

Date: 05/09/2025

UDIN: 25509728BMTQTD3035

For Subhash Singh And Associates
Chartered Accountants
FRN: 0021750N


Subhash Chandra Singh
(Proprietor)
Membership No. 509728

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company has maintained proper records showing full particulars of intangible assets;
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, working



capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non charging of interest on the loan.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2025 for a period of more than six months from the date they became payable.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix)
 - (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2025. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) Based on our audit procedures and according to the information given by the management, moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.



- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

 (b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable

- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

 (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

 (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

 (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

Based on our examination, the company has incurred cash losses in the financial year and in the immediately preceding financial year. Amount of cash loss during current financial year is Rs.(1,27,65,869) and in the immediately preceding financial year is Rs.(1,56,41,385).

- (xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.



(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xix) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.



For Subhash Singh And Associates
Chartered Accountants
FRN: 0021750N

Subhash Chandra Singh
(Proprietor)
Membership No. 509728

Place:-Faridabad
Date: 05/09/2025

SRM INTERNATIONAL SCHOOLS
 PLOT NO-7, LOWER GROUND FLOOR, L.S.C., B-1, VASANT KUNJ, NEW DELHI-110070
CIN-U80903DL2019NPL347284
BALANCE SHEET AS AT 31.03.2025

PARTICULARS	Note No.	Amount in '000		
		Figures at the end of the current reporting period	Figures at the end of the previous reporting period	
<u>I.EQUITY AND LIABILITIES</u>				
<u>(1) Shareholder's Funds</u>				
(a) Share Capital	1	100.00	100.00	
(b) Reserve and surplus	2	(67,889.97)	(54,494.26)	
<u>(2) Non-Current Liabilities</u>				
(a) Unsecured Loan	3	32,172.55	31,644.55	
<u>(2) Current Liabilities & Provision</u>				
(a) Trade Payable	4	56,549.54	42,592.42	
(b) Other Current Liabilities	5	1,503.09	2,050.38	
Total Equity & Liabilities		22,435.20	21,893.09	
<u>II. ASSETS</u>				
<u>(1) Non-Current Assets</u>				
(a) Property Plant and Equipment and Intangible Assets	6	1,132.46	1,082.27	
(i) Property Plant and Equipment		1,132.46	1,082.27	
(ii) Intangible assets		-	-	
(iii) Capital work-in-Progress		-	-	
(b) Other Non Current Asset	7	377.72	377.72	
(c) Deferred Tax Assets		14,115.47	14,115.47	
<u>(2) Current Assets</u>				
(a) Cash and cash equivalents	8	2,217.93	3,479.66	
(b) Other current assets	9	4,591.62	2,837.97	
Total Assets		22,435.20	21,893.09	
NOTES TO ACCOUNTS	14			
<i>Schedules referred to above and notes attached there to form an integral part of Balance Sheet</i>				
<i>This is the Balance Sheet referred to in our Report of even date.</i>				
FOR SUBHASH SINGH AND ASSOCIATES CHARTERED ACCOUNTANTS		FOR SRM INTERNATIONAL SCHOOLS		
(CA SUBHASH SINGH) FCA Membership No. : 509728 Firm Reg. No.: 021750N UDIN: 25509728 B M I Q T D 3035		HIMMAT SINGH JHALA DIN-02938619 (DIRECTOR)	SONU KANWAR DIN-06552939 (DIRECTOR)	
		PLACE: NEW DELHI DATE : 05/09/2025		



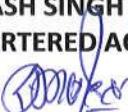
SRM INTERNATIONAL SCHOOLS

PLOT NO-7, LOWER GROUND FLOOR, L.S.C., B-1, VASANT KUNJ, NEW DELHI-110070

CIN-U80903DL2019NPL347284

PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED ON MARCH 31, 2024

Amount in '000

S.No.	Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from operations	10	19,532.10	13,019.01
II	Other Income		47.78	12.77
III	Total Revenue (I +II)		19,579.87	13,031.78
IV	Expenses:			
	Employee Benefit	11	10,047.16	8,775.13
	Manpower Services		5,070.43	4,956.40
	Transportation Services		7,831.16	6,716.46
	Note Book & Work Book		3,965.15	2,967.45
	Finance Costs		1.09	1.04
	Other Administrative Expenses	12	5,430.77	5,256.68
	Depreciation	13	629.85	579.83
	Total Expenses (IV)		32,975.59	29,253.00
V	Profit before exceptional and extraordinary items and tax		(13,395.72)	(16,221.22)
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		(13,395.72)	(16,221.22)
VIII	Extraordinary Items		-	-
IX	Profit Before Tax(VII-VIII)		(13,395.72)	(16,221.22)
X	Tax Expense:			
	(1) Current tax			
	(2) Deferred tax			
XI	Profit and Loss for the year from Continuing Operations	(IX-X)	(13,395.72)	(16,221.22)
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		(13,395.72)	(16,221.22)
XVI	Earning per equity share:			
	(1) Basic		(1.34)	(1.62)
	(2) Diluted		(1.34)	(1.62)
<i>Schedules referred to above and notes attached there to form an integral part of Balance Sheet</i>				
<i>This is the Profit & Loss Statement referred to in our Report of even date.</i>				
FOR SUBHASH SINGH AND ASSOCIATES				
CHARTERED ACCOUNTANTS				
				
(CA SUBHASH SINGH)				
FCA				
Membership No. : 509728				
Firm Reg. No.: 021750N				
UDIN: 25509728 BM1QTD3035				
				
FOR SRM INTERNATIONAL SCHOOLS				
				
HIMMAT SINGH JHALA				
DIN-02938619				
(DIRECTOR)				
				
SONU KANWAR				
DIN-06552939				
(DIRECTOR)				
PLACE: NEW DELHI				
DATE : 05/09/2025				

SRM INTERNATIONAL SCHOOLS

Notes Forming Integral Part of the Balance Sheet as at March 31, 2025

Note 1 : Share Capital

Particulars	Figures as at the end of Current reporting		Figures as at the end of Previous reporting		Amount in '000
	Number of shares	Rs.	Number of shares	Rs.	
AUTHORIZED CAPITAL					
10,000 EQUITY SHARES OF RS 10/- EACH	10,000	100.00	10,000	100.00	
ISSUED , SUBSCRIBED & PAID UP CAPITAL					
10,000 EQUITY SHARES OF RS 10/- EACH	10,000	100.00	10,000	100.00	
TOTAL	10,000	100.00	10,000	100.00	

Reconciliation of share capital at the begining and close of the accounting period

Particulars	Figures as at the end of Current reporting		Figures as at the end of Previous reporting		Amount in '000
	Number of shares	Rs.	Number of shares	Rs.	
Shares outstanding at the begining of the year	10,000	100.00	10,000	100.00	
Share issued during the year					
Share bought back during the year					
Shares outstanding at the end of the year	10,000	100.00	10,000	100.00	
TOTAL	10,000	100	10,000	100	

The company has only one class of equity shares having a par value of R.10/- per share.
Each holder of equity share is entitled to one vote per share.

List of Shareholders holding more than 5% share capital for Current Reportig Period

Name of Shareholders	No. of Shares	%	Value/Share	Amount in '000	
				Total Value	
Himmat Singh Jhala	9,300	93.00	10	93.00	
Sonu Kanwar	700	7.00	10	7.00	
TOTAL	10,000	100			100

List of Shareholders holding more than 5% share capital for Previous Reportig Period

Name of Shareholders	No. of Shares	%	Value/Share	Amount in '000	
				Total Value	
Himmat Singh Jhala	9,300	93.00	10	93.00	
Sonu Kanwar	700	7.00	10	7.00	
TOTAL	10,000	100			100

Shares Held by Promotors during Current Reporting Period

Promotor's Name	No of shares	% of total shares	% Change during the year
Himmat Singh Jhala	9,300	93.00	-
Sonu Kanwar	700	7.00	-
	10000	100	-

Shares Held by Promotors during Previous Reporting Period

Promotor's Name	No of shares	% of total shares	% Change during the year
Himmat Singh Jhala	9,300	93.00	-
Sonu Kanwar	700	7.00	-
	10000	100	-



SRM INTERNATIONAL SCHOOLS

Notes Forming Integral Part of the Balance Sheet as at March 31, 2025

Note 2 : Reserves and Surplus

Particulars	Amount in '000	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Brought forward profit	(54,494.26)	(38,273.04)
Income tax short and excess		
Add : Profit and Loss for the period	(13,395.72)	(16,221.22)
TOTAL	(67,889.97)	(54,494.26)

Note 3 : Long Term Borrowings

Particulars	Amount in '000	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Himmat Singh Jhala	17,974.24	18,460.24
Ratan Singh Jhala	4,279.81	2,779.81
Sonu Kanwar	9,918.50	10,404.50
TOTAL	32,172.55	31,644.55

Note 4 : Trade Payable

Particulars	Amount in '000	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sundry Creditors for Material/Supplies	56,549.54	42,592.42
TOTAL	56,549.54	42,592.42

Note 5 : Other Current Liabilities

Particulars	Amount in '000	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Expenses Payable	753.62	853.60
Advance Fee Received	623.29	1,076.65
Audit Fee Payable	11.80	5.90
TDS Payable	44.72	57.14
ESIC Payable	12.39	9.73
EPF Payable	57.28	47.35
TOTAL	1,503.09	2,050.38



FIXED ASSETS

PARTICULARS	GROSS BLOCK AS ON 01-04-2024	ADDITIONS	DELETION	GROSS BLOCK AS ON 31-03-2025	DEPRECIATION TILL 31.03.2024	DEPRECIATION REVERSED	DEPRECIATION DURING THE YEAR	TOTAL DEPRECIATION TILL 31.03.2025	NET BLOCK AS ON 31.03.2025	NET BLOCK AS ON 31.03.2024	Amount in '000
LIBRARY BOOKS	325.14	-		325.14	307.70		1.15	308.85	16.30	17.44	
NETWORKING & INSTALLATION	76.80	206.81	76.80	76.80	72.16	0.80	1.15	72.95	3.84	4.64	
SMART CLASSES EQUIPMENT	1,179.35	187.83		1,366.16	1,011.12	142.61	1,153.73	232.43	168.23	168.23	
FURNITURE AND FIXTURES	703.59	18.96		891.42	171.75	202.90	374.65	516.77	516.77	531.84	
ELECTRICAL FITTINGS	69.31	104.08		88.27	40.00	13.50	53.50	34.77	34.77	29.31	
WEBSITE	123.08	87.99	4.60	227.16	65.64	55.69	121.33	105.83	105.83	57.45	
PLAY SCHOOL EQUIPMENT	227.57	133.03		92.59	83.59	2.14	85.73	6.86	6.86	4.40	
SPORTS EQUIPMENTS	449.74	24.74		360.60	173.14	94.41	267.55	93.04	93.04	54.43	
LABORATORY EQUIPMENTS	522.13	-		474.48	272.98	104.98	377.96	96.52	96.52	176.76	
FIRE FIGHTING EQUIPMENTS				522.13	484.36	11.66	496.02	26.11	26.11	37.77	
TOTAL	3,764.70	680.04		4,444.75	2,682.44		629.85	3,312.28	1,132.46	1,082.27	
PREVIOUS YEAR	3,126.66	638.05		3,764.71	2,102.61		579.83	2,682.44	1,082.27	1,024.05	

Note: 6



SRM INTERNATIONAL SCHOOLS

Notes Forming Integral Part of the Balance Sheet as at March 31, 2025

Note 7 : Other Non Current Assets

Particulars	Figures as at the end of current reporting period	Amount in '000	
		Figures as at the end of previous reporting period	
Preliminary Opening Balance	13.11		13.11
Less: Amount W/o	-		-
Balance	13.11		13.11
Preoperative Expenses	364.62		364.62
Less: Amount W/o	-		-
Balance	364.62		364.62
TOTAL	377.72		377.72

Note 8 : Cash & Cash Equivalents

Particulars	Figures as at the end of current reporting period	Amount in '000	
		Figures as at the end of previous reporting period	
Cash-in-Hand			
Cash Balance & Imprest	550.72		418.36
Sub Total (A)	550.72		418.36
Bank Balance	1,667.21		3,061.30
Sub Total (B)	1,667.21		3,061.30
TOTAL (A+B)	2,217.93		3,479.66

Note 9 : Other Current Assets

Particulars	Figures as at the end of current reporting period	Amount in '000	
		Figures as at the end of previous reporting period	
Sundry Debtors	4,260.83		2,628.75
Loan & Advances	123.33		3.50
FD for EMD	199.84		199.84
First Aid Medicine	7.62		5.88
TOTAL	4,591.62		2,837.97



SRM INTERNATIONAL SCHOOLS

Notes Forming Integral Part of the Profit and Loss A/c as at March 31,2025

Note 10 : Revenue From Operation

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Exam Fee	54.30	6.30
Registration Fee	59.00	99.50
Transportation Charges	4,473.80	2,723.48
Tution Fee	14,661.85	9,993.12
Uniform Fee	283.14	196.60
TOTAL	19,532.10	13,019.01

Note 11 : Employees Benefit

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Salary & Wages	9,589.03	8,066.06
EPF Expenses	341.76	565.68
ESIC Expense	109.83	106.02
Staff Welfare	6.55	37.37
TOTAL	10,047.16	8,775.13

Note 12 : Other Administrative Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advertisement & Publicity charges	374.12	-
Audit Fee	11.80	5.90
School Building Rent	2,124.00	2,124.00
Conveyance Expenses	53.89	30.58
General Expenses	31.40	7.68
Electricity Expenses	646.59	580.29
Fees & Subscription	319.63	56.90
School Function & Events	428.00	147.26
Communication Charges	434.67	890.19
Printing & Stationery	127.27	236.41
Repair & Maint General	782.64	878.98
Repair & Maint Computer	32.52	75.13
Interest & Late Fee	13.33	7.47
Miscellaneous Expenses	50.91	215.88
TOTAL (A+B)	5,430.77	5,256.68

Note 13 : Depreciation

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Depreciation	629.85	579.83
TOTAL	629.85	579.83



SRM INTERNATIONAL SCHOOLS

Notes Forming Integral Part of the Profit and Loss A/c as at March 31, 2025

Note 4A. TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
MSME	-	-	-	-	-
Others	13,960.61	42,588.92	-	-	56,549.54
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	13,960.61	42,588.92	-	-	56,549.54

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 Year	1-2 Year	2-3 Year	More than 3 Years	
MSME	-	-	-	-	-
Others	3,047.61	39,544.81	-	-	42,592.42
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	3,047.61	39,544.81	-	-	42,592.42



SRM INTERNATIONAL SCHOOL

CIN NUMBER: U80903DL2019NPL347284

NOTES ON ACCOUNTS

Note- 14

NOTES ON ACCOUNTS FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2025

SIGNIFICANT ACCOUNTING POLICIES

1. METHOD OF ACCOUNTING

- a) The company follows the historical cost convention and generally accepted accounting policies in the preparation of financial statements. This is first year of the company. The company was incorporated on 14.03.2019
- b) The company generally follows the accrual system of accounting in preparation of accounts. There is no change in the policy from last year.

2. FIXED ASSETS

Fixed assets are carried at cost of acquisition less accumulated depreciation and impairment loss, if any. Cost is inclusive of freight, applicable duties, taxes (excluding cenvat & surcharge and cess thereon) and other directly attributable costs to bring the assets to their working condition /for intended use.

3. REVENUErecognition

Income is recognized on accrual basis.

4. PROVISION FOR TAXATION

Income tax liability is ascertained on the basis of assessable profit computed in accordance with the provisions of Income Tax Act, 1961. Deferred tax is recognized using current rates of taxes on timing difference between taxable income and accounting income which originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax Assets are recognized only when there is a reasonable certainty of the asset being capable of reversal in one or more subsequent periods / years.

5. RELATED PARTY DISCLOSURE

- a) Related Party Disclosures, as required by Accounting Standard (AS-18), "Related Party Disclosures", are given below:

I. Key Managerial Personnel - Directors

Mr. Himmat Singh Jhala
Mrs. Sonu Kanwar



SRM INTERNATIONAL SCHOOL

CIN NUMBER: U80903DL2019NPL347284

II. Firms / Corporate Bodies in which companies / Directors / Relatives of Director's are involved.

- a. Tiger 4 India Limited
- b. Tiger 4 Services India Private Limited
- c. CRK Enterprises LLP

Name of Related Party	Relationship	Nature of Payment	Amount in '000
			Amount paid (Rs)
Tiger 4 India Limited	Common Director	Services Availed	12,768.46
CRK Enterprises LLP	Related party	Material Purchase	4,620.60
Tiger 4 Services India Private Limited	Common Director	Services Availed	464.57

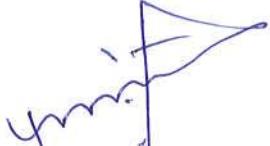
AS PER AUDIT REPORT OF EVEN DATE ATTACHED

FOR SUBHASH SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS


SUBHASH SINGH
(M.NO.-509728)

PLACE: NEW DELHI
DATE: 05/09/2025

FOR SRM INTERNATIONAL SCHOOLS


HIMMAT SINGH JHALA
DIN-02938619
DIRECTOR


SONU KANWAR
DIN-06552939
DIRECTOR

UDIN: 25509728BM1QTD3035



FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of

Name	SRM INTERNATIONAL SCHOOLS
Address	PKT 1 L.S.C G/F, 7 SEC B, , Vasant Kunj Near Delhi Jal Board , 09-Delhi , 91-India , Pincode - 110070
PAN	ABBCS7426D
Aadhaar Number of the assessee, if available	

was conducted by **us** **SUBHASH SINGH & ASSOCIATES** in pursuance of the provisions of the **Income-tax Act, 1961**,

and I annex hereto a copy of **our** audit report dated **24-Sep-2025** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025**
- the audited balance sheet as at **31-Mar-2025** ; and
- documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.

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

3. In **my** opinion and to the best of **my** information and according to examination of books of account including other relevant documents and explanations given to **me**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

SI. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the assessee, hence information as required vide Clause 22 of Chapter V of MSMED Act, 2006 is not been given.

Accountant Details

Name	Subhash Chandra Singh
Membership Number	509728
FRN(Firm Registration Number)	0021750N
Address	136, Ground Floor Front , Sector 34, Ashoka Enclave Part 1 , 12-Haryana , 91-India , Pincode - 121003
Date of signing Tax Audit Report	27-Sep-2025
Place	Faridabad
Date	27-Sep-2025

This form has been digitally signed by **SUBHASH CHANDRA SINGH** having PAN **BAVPS0080A** from IP Address **122.171.130.206** on **27/09/2025 06:53:27 PM** Dsc Sl.No and issuer **21925317512CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA**

FORM 3CD [See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	SRM INTERNATIONAL SCHOOLS
2. Address of the Assessee	PKT 1 L.S.C G/F, 7 SEC B, , Vasant Kunj Near Delhi Jal Board , 09-Delhi , 91-India , Pincode - 110070
3. Permanent Account Number (PAN)	ABBCS7426D
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	

Sl. No.	Type	Registration /Identification Number
No records added		

5. Status	Company
6. Previous year	01-Apr-2024 to 31-Mar-2025
7. Assessment year	2025-26

8. Indicate the relevant clause of section 44AB under which the audit has been conducted
--

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Third Proviso to sec 44AB : Audited under any other law
2	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?	No
Section under which option exercised	

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
No records added		

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

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).
--

Sl. No.	Sector	Sub Sector	Code
1	EDUCATION SERVICES	Secondary/ senior secondary education	17002

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

Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	Cash Book
2	Bank Book
3	Journal
4	Ledger
5	Sales Register

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash Book (Computerized)	PKT 1 L.S.C G/F, 7 SEC B,		NEW DELHI	110070	91-India	09-Delhi
2	Bank Book (Computerized)	PKT 1 L.S.C G/F, 7 SEC B,		NEW DELHI	110070	91-India	09-Delhi
3	Journal (Computerized)	PKT 1 L.S.C G/F, 7 SEC B,		NEW DELHI	110070	91-India	09-Delhi
4	Ledger (Computerized)	PKT 1 L.S.C G/F, 7 SEC B,		NEW DELHI	110070	91-India	09-Delhi
5	Sales Register (Computerized)	PKT 1 L.S.C G/F, 7 SEC B,		NEW DELHI	110070	91-India	09-Delhi

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
1	Cash Book
2	Bank Book
3	Journal
4	Ledger
5	Sales Register

12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, 44BBC, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	No
--	----

(c). If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
	No records added		

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

No

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

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	As per accounting policies & notes to financial statements
2	ICDS II - Valuation of Inventories	As per accounting policies & notes to financial statements
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	As per accounting policies & notes to financial statements
5	ICDS V - Tangible Fixed Assets	As per Fixed Assets and Depreciation Chart annexed in FORM 3CD
6	ICDS VII - Governments Grants	NA
7	ICDS IX - Borrowing Costs	NA
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.

14.(a). Method of valuation of closing stock employed in the previous year

Lower of Cost or Market Rate

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl. No.	Description	Amount
	No records added	

(b). The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any.

Sl. No.	Description	Amount
		No records added

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country	State		
No records added									

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115B AD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Plant and Machinery @ 15%	15	₹3,71,910	₹0	₹0	₹3,71,910	₹2,37,104	₹2,37,104	₹0	₹0	₹88,391	₹ 5,20,623
2	WDV	Plant and Machinery @ 40%	40	₹4,73,733	₹0	₹0	₹4,73,733	₹2,06,810	₹2,06,810	₹0	₹0	₹2,51,399	₹ 4,29,144
3	WDV	Furnitures & Fittings @ 10%	10	₹6,18,669	₹0	₹0	₹6,18,669	₹2,36,128	₹2,36,128	₹0	₹0	₹83,514	₹ 7,71,283

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20. (a).Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Sl. No.	Description	Amount
		No records added

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 22,083	15-May-2024	₹ 22,083	15-May-2024
2	Provident Fund	₹ 22,964	15-Jun-2024	₹ 22,964	14-Jun-2024

3	Provident Fund	₹ 23,772	15-Jul-2024	₹ 23,772	15-Jul-2024
4	Provident Fund	₹ 26,119	15-Aug-2024	₹ 26,119	15-Aug-2024
5	Provident Fund	₹ 28,151	15-Sep-2024	₹ 28,151	14-Sep-2024
6	Provident Fund	₹ 27,266	15-Oct-2024	₹ 27,266	14-Oct-2024
7	Provident Fund	₹ 27,606	15-Nov-2024	₹ 27,606	15-Nov-2024
8	Provident Fund	₹ 27,733	15-Dec-2024	₹ 27,733	14-Dec-2024
9	Provident Fund	₹ 27,494	15-Jan-2025	₹ 27,494	15-Jan-2025
10	Provident Fund	₹ 27,456	15-Feb-2025	₹ 27,456	15-Feb-2025
11	Provident Fund	₹ 27,272	15-Mar-2025	₹ 27,272	13-Mar-2025
12	Provident Fund	₹ 27,489	15-Apr-2025	₹ 27,489	12-Apr-2025
13	Any fund setup under the provisions of ESI Act, 1948	₹ 1,570	15-May-2024	₹ 1,570	14-May-2024
14	Any fund setup under the provisions of ESI Act, 1948	₹ 1,595	15-Jun-2024	₹ 1,595	12-Jun-2024
15	Any fund setup under the provisions of ESI Act, 1948	₹ 1,758	15-Jul-2024	₹ 1,758	15-Jul-2024
16	Any fund setup under the provisions of ESI Act, 1948	₹ 2,266	15-Aug-2024	₹ 2,266	14-Aug-2024
17	Any fund setup under the provisions of ESI Act, 1948	₹ 2,231	15-Sep-2024	₹ 2,231	14-Sep-2024
18	Any fund setup under the provisions of ESI Act, 1948	₹ 2,148	15-Oct-2024	₹ 2,148	14-Oct-2024
19	Any fund setup under the provisions of ESI Act, 1948	₹ 2,193	15-Nov-2024	₹ 2,193	15-Nov-2024
20	Any fund setup under the provisions of ESI Act, 1948	₹ 2,368	15-Dec-2024	₹ 2,368	14-Dec-2024

please note: Post filing, the complete records will be available for download as a separate file in the download section.

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21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

No records added

Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)

Sl. No.	Particulars	Amount
	No records added	

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India.

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred to settle proceedings initiated in relation to contravention under such law as notified by the Central Government in the Official Gazette in this behalf

Sl. No.	Particulars	Amount
	No records added	

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No records added						

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
						No records added							

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

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
						No records added						

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
						No records added								

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

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

iv. Fringe benefit tax under sub-clause (ic)	₹ 0
v. Wealth tax under sub-clause (iia)	₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iib)	₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	₹ 0

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee,if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											

viii. Payment to PF /other fund etc. under sub-clause (iv)	₹ 0
ix. Tax paid by employer for perquisites under sub-clause (v)	₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	
---	--

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

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

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

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

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7);	₹0
(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);	₹0
(g). Particulars of any liability of a contingent nature;	

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	
--	--

Sl. No.	Particulars	Amount
---------	-------------	--------

No records added

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹0

22. (i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act)

₹0

(ii) Total amount required to be paid to a micro or small enterprise, as referred to in section 15 of the MSMED Act, during the previous year

₹0

(iii) Of amount referred to in (ii) above, amount

(a) paid up to time given under section 15 of the MSMED Act

₹0

(b) not paid up to time given under section 15 of the MSMED Act and inadmissible for the previous year

₹0

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Tiger 4 India Limited	AADCT3974E		COMMON DIRECTOR	MANPOWER & TRANSPORT SERVICES AVAILED	₹1,24,27,529
2	CRK ENTERPRISES LLP	AAQFC1182P		RELATED PARTY	PURCHASE OF MATERIAL	₹46,20,601
3	HIMMAT SINGH JHALA	AKBPJ7090A		DIRECTOR	RENT	₹10,62,000
4	SONU KANWAR	CXBPK9887K		DIRECTOR	RENT	₹10,62,000
5	SONU KANWAR	CXBPK9887K	859833636984	DIRECTOR	LOAN REPAYMENT	₹4,86,000
6	TIGER 4 SERVICES INDIA PRIVATE LIMITED	AAKCT8428J		COMMON DIRECTOR	MANPOWER & TRANSPORT SERVICES AVAILED	₹4,74,054

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of Income credited to Profit and Loss account	Amount of Income not credited to Profit and Loss account	Total Amount of income	Section	Description of Transaction	Computation if any
		No records added					

26.i. In respect of any sum referred to in clause section 43B, the liability for which:

A. pre-existed on the first day of the previous year but was not allowable in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
		No records added	₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
		No records added	₹ 0

B. was incurred in the previous year and for clauses other than clause (h) of section 43B was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 44,724
2	Sec 43B(b)-provident/superannuation/gratuity/other fund	EPF	₹ 57,277
3	Sec 43B(b)-provident/superannuation/gratuity/other fund	ESIC Payable	₹ 12,387

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
Opening Balance	₹ 0	
Credit Availed	₹ 0	
Credit Utilized	₹ 0	
Closing /Oustanding Balance	₹ 0	

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
			No records added	

Clause 28 to omitted from AY 2025-26 and onwards

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?

(Applicable till AY 2024-25)

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
				No records added		

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
	No records added	

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

b. Please furnish the following details:

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

C a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
No records added		

31. a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system	vii(a) Code of the nature of such (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted
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								through a bank account ?	by an account payee cheque or an account payee bank draft.
1	RATAN SINGH JHALA	, 1,,, VAJMIYA, VALLABH NAGAR, UDAIPUR, UDAI PUR, RAJASTHAN, 313601	AKZPJ6170F	913754127895	₹15,00,000	No	₹42,79,813	Yes	Electronic clearing system

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	i) Name of the person from whom specified sum is received	ii) Address of the person from whom specified sum is received	iii(a) Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	iii(b) Aadhaar Number of the person from whom specified sum is received, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	v(a) Code of the nature of such amount (as mentioned in field (iv) above)	v(b) Please Specify	vi) In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
No records added									

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

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Nature of transaction	v) Amount of receipt	vi) Date of receipt

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of receipt

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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Nature of transaction	v) Amount of payment	vi) Date of payment

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of payment

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

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
No records added										

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
					No records added

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

Sl. No.	i) Name of the payer	ii) Address of the payer	iii(a) Permanent Account Number (if available with the assessee) of the payer	iii(b) Aadhaar Number of the payer, if available	iv) Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
					No records added

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks
						Amount	Order U/s	Date of order	
1	2019-2020	Loss from business other than loss from speculative business and specified business	₹ 11800	₹	₹ 0	₹11800	143(1)	22-Sep-2019	NA
2	2020-2021	Loss from business other than loss from speculative business and specified business	₹ 14949900	₹	₹ 0	₹14949900	143(1)	23-Jan-2021	NA
3	2020-2021	Unabsorbed depreciation	₹ 216660	₹	₹ 0	₹216660	143(1)	23-Jan-2021	NA
4	2021-2022	Loss from business other than loss from speculative business and specified business	₹ 12634827	₹	₹ 0	₹12634827	143(1)	12-Jan-2022	NA
5	2021-2022	Unabsorbed depreciation	₹ 360221	₹	₹ 0	₹360221	143(1)	12-Jan-2022	NA

6	2022-2023	Unabsorbed depreciation	₹ 241228	₹	₹ 0	₹241228	143(1)	21-Oct-2022	NA
7	2023-2024	Loss from business other than loss from speculative business and specified business	₹ 12231826	₹	₹ 0	₹12231826	143(1)	24-Oct-2023	NA
8	2023-2024	Unabsorbed depreciation	₹ 309953	₹	₹ 0	₹309953	143(1)	24-Oct-2023	NA
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?									No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?									No
If yes, please furnish the details of the same.									₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?									No
If yes, please furnish the details of the same.									₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.									No
If yes, please furnish the details of the same.									₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	DELS76712G	193	Interest on securities	₹59,000	₹59,000	₹59,000	₹5,900	₹0	₹0	₹0
2	DELS76712G	194C	Payments to contractors	₹1,36,76,148	₹1,36,76,148	₹1,36,76,148	₹2,83,285	₹0	₹0	₹0
3	DELS76712G	194-I	Rent	₹1,80,000	₹18,00,000	₹18,00,000	₹1,80,000	₹0	₹0	₹0
4	DELS76712G	192	Salary	₹8,70,664	₹8,70,664	₹8,70,664	₹30,750	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ? Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	DELS76712G	24Q	31-Jul-2024	31-Jul-2024	Yes	
2	DELS76712G	24Q	31-Oct-2024	28-Oct-2024	Yes	

3	DELS76712G	24Q	31-Jan-2025	17-Jan-2025	Yes
4	DELS76712G	24Q	31-May-2025	29-May-2025	Yes
5	DELS76712G	26Q	31-Jul-2024	31-Jul-2024	Yes
6	DELS76712G	26Q	31-Oct-2024	28-Oct-2024	Yes
7	DELS76712G	26Q	31-Jan-2025	17-Jan-2025	Yes
8	DELS76712G	26Q	31-May-2025	31-May-2025	Yes

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ? Yes

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
			Amount Date of payment
No records added			

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

(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

B. Finished products :

C. By-products

36. In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms :-
(Applicable till AY 2020-21)

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?
Please furnish the following details:-

No

Sl. No.	Amount received	Date of receipt
	No records added	

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?

No

b. If yes, please furnish the following details:-

Sl. No.	(i) Amount received (in Rs.)	(ii) Cost of acquisition of shares bought back
	No records added	

37. Whether any cost audit was carried out ?

No

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

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

No

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

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

No

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

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	19532095		13019008	
(b)	Gross profit / Turnover	-7381795	19532095	-37.79	-10396441
(c)	Net profit / Turnover	-13395715	19532095	-68.58	-16221220
(d)	Stock-in-Trade / Turnover	0	19532095	0.00	0
(e)	Material consumed / Finished goods produced	0	0	0.00	0

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

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
			No records added			

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	Subhash Chandra Singh
Membership Number	509728
FRN(Firm Registration Number)	0021750N
Address	136, Ground Floor Front , Sector 34, Ashoka Enclave Part 1 , 12-Haryana , 91-India , Pincode - 121003
Place	Faridabad
Date	27-Sep-2025

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	25-Dec-2024	25-Dec-2024	₹ 34,456	₹ 0	₹ 0	₹ 0	₹ 34,456
	2	05-May-2024	05-May-2024	₹ 69,620	₹ 0	₹ 0	₹ 0	₹ 69,620
	3	22-Aug-2024	22-Aug-2024	₹ 1,28,008	₹ 0	₹ 0	₹ 0	₹ 1,28,008
	4	19-Dec-2024	19-Dec-2024	₹ 5,020	₹ 0	₹ 0	₹ 0	₹ 5,020
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)

					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	31-Jul-2024	31-Jul-2024	₹ 1,02,720	₹ 0	₹ 0	₹ 0	₹ 1,02,720
	2	20-Mar-2025	20-Mar-2025	₹ 1,04,090	₹ 0	₹ 0	₹ 0	₹ 1,04,090
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	22-Aug-2024	22-Aug-2024	₹ 1,87,825	₹ 0	₹ 0	₹ 0	₹ 1,87,825
	2	30-Jun-2024	30-Jun-2024	₹ 8,988	₹ 0	₹ 0	₹ 0	₹ 8,988
	3	15-Dec-2024	15-Dec-2024	₹ 9,971	₹ 0	₹ 0	₹ 0	₹ 9,971
	4	16-Jan-2025	16-Jan-2025	₹ 4,600	₹ 0	₹ 0	₹ 0	₹ 4,600
	5	18-Nov-2024	18-Nov-2024	₹ 24,744	₹ 0	₹ 0	₹ 0	₹ 24,744

Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				No records added

This form has been digitally signed by **SUBHASH CHANDRA SINGH** having PAN BAVPS0080A from IP Address 122.171.130.206 on 27/09/2025 06:53:27 PM Dsc Sl.No and issuer 21925317512CN=SignX sub-CA for Class 3 Individual 2022,C=IN,O=FuturiQ Systems Private Limited,OU=Sub-CA