S P A R K & Associates
Chartered Accountants LLP

F-371, INDRA VIHAR
Kota, 324007(Rajasthan)
E-mail: vishnu93201@rediffmail.com
Ph.: 0744-2984847

AUDITOR'S REPORT

We have Audited the annexed Receipt & Payment account, Income & Expenditure for the Year ended 31st March 2025 and the Balance Sheet as on 31st March 2025 of the **ADARSH PRAGYA VIDHYA MANDIR SAMITI**

467, DADABARI EXTENTION,KOTA, RAJASTHAN-324009 as per prescribed rules and regulations

We report that :

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet, The Income and Expenditure Account are in the agreement with the books of account maintained by the trust.
3. In our opinion and to the best of our information and according to the explanation given to us, The said accounts give a true and fair view :-

   a) In the case of Balance Sheet, of the state of affairs of the trust as on 31-03-2025 and
   b) In the case of Income and Expenditure Account Deficit of the trust during the Year Ended 31st March 2025.

FOR S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP

Place: KOTA

Date: :05/11/2025

CA Vishnu Garg

Partner

MRN: 407875

UDIN: 25407875BMKROI4253

Acknowledgement Number:744390871051225 **Date of filing : 05-Dec-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

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

Assessment Year 2025-26

PAN	AAAAA6054D		
Name	ADARSH PRAGYA VIDHYA MANDIR SAMITI		
Address	467, DADABARI EXT. , DADABARI EXT. , KOTA , 27-Rajasthan, 91-INDIA, 324005		
Status	AOP/BOI	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	744390871051225

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	23,89,460
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	4,23,112
	Interest and Fee Payable	5	21,605
	Total tax, interest and Fee payable	6	4,44,717
	Taxes Paid	7	4,44,719
	(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by ANIL DASWANI in the capacity of Authorised Signatory having PAN ADUPD2876Q from IP address 59.91.72.149 on 05-Dec-2025 18:58:48 DSC Sl.No & Issuer 4213899 & 855444264006764380 1CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated Barcode/QR Code

AAAAA6054D057443908710512256 4d48dfdde9de53d6447a8c4a963ee148cb2f846

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

CODE NO.	**: ADARSH**		
NAME OF ASSESSEE	**: ADARSH PRAGYA VIDHYA MANDIR SAMITI**		
PAN	**: AAAAA6054D**		
OFFICE ADDRESS	: 467, DADABARI EXT., DADABARI EXT., KOTA, RAJASTHAN-324005		
STATUS	: AOP	ASSESSMENT YEAR	: 2025 - 2026
SUB-STATUS	: ANY OTHER AOP/BOI		
WARD NO	: ITO 1(2)	FINANCIAL YEAR	: 2024 - 2025
D.O.I.	: 03/04/1998		
MOBILE NO.	: 9887093201		
EMAIL ADDRESS	: camdhar@gmail.com		
NATURE OF BUSINESS	: MEDICAL COLLEGE		
STOCK VALUATION METHOD	: COST OR MARKET VALUE WHICH EVER IS LOWER		
METHOD OF ACCOUNTING	: COMPUTERISED		
NAME OF BANK	: BANK OF BARODA		
IFSC CODE	: BARB0KOTRAJ		
ACCOUNT NO.	: 08370200000930		
OPTED FOR TAXATION U/S 115BAC	: YES		
RETURN	: ITR-5 : ORIGINAL (FILING DATE : 05/12/2025 & NO. : 744390871051225)		
IMPORT DATE	: AIS : 23-05-2025 03:00 PM	TIS : 23-05-2025 03:00 PM	26AS : 03-09-2025 05:15 PM
COMPUTATION DATE	: 12-01-2026 03:52 PM		

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS OR PROFESSION			23,89,464
Business			
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		23,89,464	
ADD : DEPRECIATION DISALLOWED		1,41,05,534	
		1,64,94,998	
LESS : ALLOWED DEPRECIATION		-1,41,05,534	
		23,89,464	
GROSS TOTAL INCOME			23,89,464
TOTAL INCOME			23,89,464
TOTAL INCOME ROUNDED OFF U/S 288A			23,89,460

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 3,00,000	NIL	
TAX ON RS. 4,00,000 (7,00,000 - 3,00,000) @ 5%	20,000	
TAX ON RS. 3,00,000 (10,00,000 - 7,00,000) @ 10%	30,000	
TAX ON RS. 2,00,000 (12,00,000 - 10,00,000) @ 15%	30,000	
TAX ON RS. 3,00,000 (15,00,000 - 12,00,000) @ 20%	60,000	
TAX ON RS. 8,89,460 (23,89,460 - 15,00,000) @ 30%	2,66,838	
TAX ON RS. 23,89,460		4,06,838
		4,06,838
ADD: HEALTH AND EDUCATION CESS @ 4%		16,274
		4,23,112
LESS TAX DEDUCTED AT SOURCE		
SECTION 194A: OTHER INTEREST	84,443	
SECTION 194N: PAYMENT OF CERTAIN AMOUNTS IN CASH	7,366	
SECTION 194I(B): SECTION 194I(B)	1,77,500	2,69,309
		1,53,803
ADD INTEREST PAYABLE		
INTEREST U/S 234B	13,842	

INTEREST U/S 234C	7,763	21,605
		1,75,408
TAX PAYABLE ROUNDED OFF U/S 288B		1,75,410
LESS SELF ASSESSMENT TAX U/S 140A		
0290071 - 02185 - 04/12/2025	1,75,410	1,75,410
TAX PAYABLE		NIL

FIXED ASSETS

Particulars	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Dep for the Year	WDV as on 31/03/2025
			More than 180 Days (Before 04/10/24)	Less than 180 Days (On or After 04/10/24)				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PLANT AND MACHINARY	15%	4,06,80,124.00	45,56,215.00	33,10,687.00	0.00	4,85,47,026.00	70,33,753.00	4,15,13,273.00
FURNITURE	10%	41,29,483.00	7,20,087.00	45,143.00	8,477.00	48,86,236.00	4,86,366.00	43,99,870.00
BUILDING	10%	5,71,08,319.00	1,42,085.00	56,55,455.00	55,688.00	6,28,50,171.00	60,02,245.00	5,68,47,926.00
COMPUTER								
COMPUTER	40%	6,43,743.00	46,100.00	3,92,349.00	0.00	10,82,192.00	3,54,407.00	7,27,785.00
BOOKS								
BOOKS	40%	4,96,797.00	70,327.00	9,565.00	0.00	5,76,689.00	2,28,763.00	3,47,926.00
Total		**10,30,58,466.00**	**55,34,814.00**	**94,13,199.00**	**64,165.00**	**11,79,42,314.00**	**1,41,05,534.00**	**10,38,36,780.00**

ADARSH PRAGYA VIDHYA MANDIR SAMITI
467, DADABARI EXTENTION,
KOTA, RAJASTHAN-324009

Balance Sheet as on 31-03-2025

Liabilities	Sch.	Amount	Assets	Sch.	Amount
Capital Account	1	86155683.98	Fixed Assets	5	251376928.37
Secured Loans	2	36792713.33	Investments	6	20757548.46
Unsecured Loans	3	8823037.44	Loans & Advances	7	434224967.06
Current Liabilities	4	585879502.78	Cash & Bank Balances	8	6515967.00
			Other Current Assets	9	4775526.64
Total		**717650937.53**	**Total**		**717650937.53**

For : Adarsh Pragya Vidhya Mandir Samiti

FOR S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP

SPARK & ASSOCIATES ★ M.No.-407875 ★ KOTA ★ Chartered Accountants LLP

CA Vishnu Garg
(Partner)
M.No.407875
UDIN: 25407875BMKROI4253

DATE: 05/11/2025
PLACE: KOTA

ADARSH PRAGYA VIDHYA MANDIR SAMITI

467, DADABARI EXTENTION,

KOTA, RAJASTHAN-324009

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31st MARCH 2025

EXPENDITURE	Amount	INCOME	Amount
To Hostel & Mess Expenses	5326207.30	By Education Fee & Related Receipts	140561486.89
To Salary Expenses	79088437.00	By Rental Income	1559945.10
To Advertisement Charges	547419.25	By Interest Income	662902.27
To Audit Fees	35000.00		
To Bank Charges	1665040.02		
To CDE Programme & Saminar Expenses	1062578.00		
To Depreciation	14105532.82		
To Electricity & Water Expenses	6736611.12		
To EPF	237968.00		
To ESI	60960.00		
To Insurance Expenses	386361.00		
To Bank Interest	2289331.86		
To Medical & Hospital Laboratory Expenses	5490814.27		
To Office Expenses	297368.00		
To College Function Exp.	344291.00		
To Postage & Courier Services	24942.00		
To Printing & Stationery	444091.00		
To Professional & Legal Charges	829800.00		
To Rental Expenses	73000.00		
To Cleaning Expenses	44460.00		
To UD Tax & Other Charges	1274682.48		
To Repairs & Maintance Expenses	6880231.00		
To Stipend & Incentive Expenses	8590470.00		
To Telephone Expenses	70230.00		
To Travelling Expenses	1794012.00		
To Uniform & Others Expenses	91348.00		
To University & Afflitation Expenses	1125700.00		
To Vehical Fuel & Related Expenses	1477984.00		
To Surplus For the Year	2389464.14		
Total	**142784334.26**	**Total**	**142784334.26**

For : Adarsh Pragya Vidhya Mandir Samiti

FOR S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP

SPARK & ASSOCIATES M.No.-407875 KOTA Chartered Accountants LLP

CA Vishnu Garg
(Partner)
M.No.407875
UDIN: 25407875BMKROI4253

DATE: 05/11/2025
PLACE: KOTA

ADARSH PRAGYA VIDHYA MANDIR SAMITI
467, DADABARI EXTENTION,
KOTA, RAJASTHAN-324009

Schedule -1: Capital Fund

Particulars	Amount
Corpus Fund	39,261,688.00
General Fund:	44,504,531.84
Add : Surplus For the Year	2,389,464.14
Total	**86155683.98**

Schedule -2: Secured Loans

Particulars	Amount
Bank of Baroda Overdraft Account	8625024.29
Axis Bank Ltd 924030061039267 DDC	12596280.00
Canara Bank Overdraft Account	70901.03
BOB Car Loan 36580600000907	56597.00
BOB Car Loan 36580600000929	238762.00
Canara Bank Car Loan 57846003000078	415273.00
ICICI Vehicle Loan 00044189654	395871.00
ICICI Vehicle Loan 00048624535	8761895.00
ICICI Vehicle Loan 00049189918	5560605.00
SBI Car Loan 38017138430	71505.01
Total	**36,792,713.33**

Schedule -3: Unsecured Loans

Particulars	Amount
Gokul Chand Dharmdas Saluja	1034000.00
Radha Daswani	887500.00
Shaleen daswani	6901537.44
Total	**8,823,037.44**

SPARK & ASSOCIATES
M. No.-407875
KOTA
Chartered Accountants LLP

Schedule -4: Current Liabilities

Particulars	Amount
Provisions	
Electric Charges Payble	323,347.00
EPF & ESI Payable	46,000.00
Audit Fee Payable	35,000.00
Professional & Legal Exp Payable	16,500.00
Tele. Expenses Payable	1,415.00
Rent Payable	782,500.00
Sundry Creditors	73,459,469.29
Educational Batch	
BDS Batch	313,435,401.25
MDS-Batch	74,123,380.27
Nursing Batch	6,969,230.00
Salary Payable	
Teaching & other Salary Payable	30,852,288.09
Stipend & Incentive Payable	54,284,971.88
Outstanding Liabilities	31,550,000.00
Total	**585,879,502.78**

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ M. No.-107875

Schedule -5: Fixed Assets

15% Plant & Machinery

		Additions					
Fixed Assets	Opening Balance	More than180 Days	Less than 180 Days	Deletation	Total	Depreciation	Closing Balance
Aircondition-AC	2884009.13	1599327.00	1044122.00		5527458.13	750809.57	4776648.56
Anesthesia Apparatus MC	0.00	230000.00	0.00		230000.00	34500.00	195500.00
Biometric Machine	2097.97				2097.97	314.69	1783.27
BP Digital Instruments	0.00	6496.00	1232.00		7728.00	1066.80	6661.20
Cerestream RVG 5100 Digital	91694.30				91694.30	13754.15	77940.16
Coller Mic & Receiver	3113.46				3113.46	467.02	2646.44
Electri Fixtures & Fittings	3011625.47	605014.00	250409.00		3867048.47	561276.60	3305771.88
Fax Panasonic Machine	27285.88				27285.88	4092.88	23193.00
Freeze & W Machine	0.00	317000.00			317000.00	47550.00	269450.00
Heat Pump Sc-H-350	350930.53				350930.53	52639.58	298290.95
Hospital & Medical Equipment	7767095.64				7767095.64	1165064.35	6602031.29
Inverter Microteki3 4000SW	0.00	165000.00	43000.00		208000.00	27975.00	180025.00
Kitchen Instruction	236686.47	27000.00			263686.47	39552.97	224133.50
Mobiles	210208.86		175452.00		385660.86	44690.23	340970.63
Plant & Mc.	2654220.48	579116.00	1780417.00		5013753.48	618531.75	4395221.74
RO Livpure	486490.51	115950.00			602440.51	90366.08	512074.43
RVG 5200 DIGITAL-90184900	70470.48				70470.48	10570.57	59899.91
RVG Arestream - JJJCO502	83539.06				83539.06	12530.86	71008.20
Solar Water Heater	18761.32				18761.32	2814.20	15947.13
Tamron 90 Mmf	6610.22				6610.22	991.53	5618.69
TV LED OLED	0.00	179000.00	16055.00		195055.00	28054.13	167000.88
X-Cube Pump Assemby 9018	13965.82				13965.82	2094.87	11870.94
Bus Rj 14 PA 0480	83209.49				83209.49	12481.42	70728.07
Car Accord Rj 20 CC 3976	120308.58				120308.58	18046.29	102262.29
Car Amaze Rj 20 CD 2493	129806.76				129806.76	19471.01	110335.74
Car Ambulance Rj 20 PA 1934	19496.73				19496.73	2924.51	16572.22
Car Asta I-20 01.0 Turbo Rj 20	712922.36				712922.36	106938.35	605984.01
Car BMW Rj 20 CG 2832	5480266.54				5480266.54	822039.98	4658226.56
Car Elite I-20 Rj 20 CF 6980	348862.74				348862.74	52329.41	296533.33
Car Grand i10 Sportz RJ 20 CJ 7499	0.00	732312.00			732312.00	109846.80	622465.20
Car Honda Accord Rj 20 CC 0070	77730.02				77730.02	11659.50	66070.52
Car Honda City Rj 20 CH2393	1007472.06				1007472.06	151120.81	856351.25
Car Honda Civic Rj 20 CG 6505	1124087.90				1124087.90	168613.18	955474.71
Car Jaguar Rj 20 CE 0457	120990.16				120990.16	18148.52	102841.64
Car Jazz Rj 20 CG 6404	473198.49				473198.49	70979.77	402218.71
Car Od 8q RJ 20CJ7909	10533580.80				10533580.80	1580037.12	8953543.68
Car Omini Rj 20 FA 0092	59161.92				59161.92	8874.29	50287.63
Car Tata Winger Rj 20 PA 4273	38795.91				38795.91	5819.39	32976.52
Car Traveller Rj 20 PA 2016	68756.81				68756.81	10313.52	58443.29
Motor Cycle Pilser Rj 20 NS 1544	30699.49				30699.49	4604.92	26094.57
Traveller T2 MB 4020 HP-38 G 4945	2331972.10	0.00			2331972.10	349795.82	1982176.29
TOTAL	**40680124.46**	**4556215.00**	**3310687.00**	**0.00**	**48547026.46**	**7033752.44**	**41513274.01**

SPARK & ASSOCIATES ★ M. No.-407875 KOTA ★ Chartered Accountants LLP

10 % Furniture

PARTICULARS	OPENING BAL	MORE THAN 180 DAYS	LESS THAN 180 DAYS	Deletation	Total	DEPRECIATION	CLOSING BALANCE
Furniture & Fixture	4046363.34	720087.00	45143.00	8477.00	4803116.34	478054.48	4325061.86
Sports Items	83119.84				83119.84	8311.98	74807.86
TOTAL	**4129483.18**	**720087.00**	**45143.00**	**8477.00**	**4886236.18**	**486366.47**	**4399869.72**

40% COMPUTER

PARTICULARS	OPENING BAL	MORE THAN 180 DAYS	LESS THAN 180 DAYS		Total	DEPRECIATION	CLOSING BALANCE
Computer Systems	515501.88	46100.00	357635.00		919236.88	296167.75	623069.13
LCD & Projector	128241.14		34714.00		162955.14	58239.26	104715.89
TOTAL	**643743.02**	**46100.00**	**392349.00**	**0.00**	**1082192.02**	**354407.01**	**727785.01**

40% Other Assets

PARTICULARS	OPENING BAL	MORE THAN 180 DAYS	LESS THAN 180 DAYS		Total	DEPRECIATION	CLOSING BALANCE
Library Books	496796.97	70327.00	9565.00		576688.97	228762.59	347926.38
TOTAL	**496796.97**	**70327.00**	**9565.00**	**0.00**	**576688.97**	**228762.59**	**347926.38**

10% building

PARTICULARS	OPENING BAL	MORE THAN 180 DAYS	LESS THAN 180 DAYS		Total	DEPRECIATION	CLOSING BALANCE
CONSTRUCTION IPD-6	1641151.73	0	0	0	1641151.73	164115.17	1477036.56
Building Construction DDC	36066100.97	0	0	0	36066100.97	3606610.10	32459490.87
Building Construction Arogya Ngr 004	0.00	0	3540000	0	3540000.00	177000.00	3363000.00
Building Construction Balaji Mkt 04	0.00	0	2115455	0	2115455.00	105772.75	2009682.25
Building Construction Nursing	19401065.90	142085	0	55688	19487462.90	1948746.29	17538716.61
TOTAL	**57108318.60**	**142085.00**	**5655455.00**	**55688.00**	**62850170.60**	**6002244.31**	**56847926.29**

No DEPRECIATION

PARTICULARS	OPENING BAL	MORE THAN 180 DAYS	LESS THAN 180 DAYS		Total	DEPRECIATION	CLOSING BALANCE
Plots & Properties -RIICO IPB-19)	11139665.00	0	0		11139665.00	0.00	11139665.00
Plots & Properties -AROGYA NAGAR-04)	136400482.00	0			136400482.00	0.00	136400482.00
TOTAL	**147540147.00**	**0.00**	**0.00**	**0.00**	**147540147.00**	**0.00**	**147540147.00**
GRAND TOTAL	**250598613.23**	**5534814.00**	**9413199.00**	**64165.00**	**265482[illegible]**	**[illegible]105532.82**	**251376928.41**



Schedule -6: Investments

Particulars	Amount
FDR Axis 924040096494975	20,351,211.00
FDR Cnra Gen Hos-140078329477	160,866.66
Gold Coins	201,550.00
FDR ICICI 686813002960	43,920.80
Total	**20,757,548.46**

Schedule -7: Loans & Advances

Particulars	Amount
Anil Daswani	63848097.96
Anish Daswani	980000.00
Anupam Education Society	93348.00
Anupam Siksha Prasaran Samiti	3769275.00
Daswani Classes Ltd	54935064.00
Kanta Daswani	62276622.25
Kanwar Lal Daswani	41118181.00
Nishit Daswani	6414006.85
Priya Daswani	1800947.00
Priyanka Sadwani	2101000.00
Ram Kishan Verma	850000.00
Rekha Naryani	795000.00
Royal Modern Builders	1000000.00
Sheena Daswani	14117978.00
Shiv Kripa Creation	2000000.00
Vijay Daswani	178125447.00
Total	**434224967.06**

SPARK & ASSOCIATES ★ Chartered Accountants LLP ★ M. No. 407875

Schedule -8: Cash & Bank Balances

Particulars	Amount
Cash-in-hand	776,315.46
Bank Accounts	
Axis Bank Ltd- 921020024083753 Ddc	1071038.1
Axis Bank Ltd S Puram 922010044317371 DDC	717986.88
Axis Bank Ltd SB 924010041427794 DNC	2834371.69
Canara Bank Daswani Dntl & Gen Hosp.-120002598494	125191
Canara Bank Premium Ac M Ngr 120000493015 DDC	52015.4
Canara Bank Overdraft Account	64301.34
PNB Apvms Sb 4148000100115696	2875.78
PNB VN DDC-4148002100032665	840941.35
ICICI APVMS Account 688301702640	30930.00
Total	**6,515,967.00**

Schedule -9: Other Current Assets

Particulars	Amount
TDS Receivable	1653240.64
Security Amyush	400000.00
TCS Receivables	17486.00
Advance Payments	2704800.00
Total	**4,775,526.64**

For : Adarsh Pragya Vidhya Mandir Samiti

FOR S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP

SPARK & ASSOCIATES ★ M. No.-407875 ★ KOTA ★ Chartered Accountants LLP

DATE: 05/11/2025
PLACE: KOTA

CA Vishnu Garg
(Partner)
M.No.407875
UDIN: 25407875BMKROI4253

ADARSH PRAGYA VIDHYA MANDIR SAMITI

KOTA
For the year ending 31st March 2025

SCHEDULE ANNEXURED TO AND FORMING PART OF THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT AS ON 31-03-2025

NOTES FORMING PART TO ACCOUNTS

1. ACCOUNTING CONVENTION

The Financial Statement are prepared under the historical cost convention in accordance with applicable Accounting Standards.

2. METHOD OF ACCOUNTING

The Firm follows the mercantiles system of accounting.

3. FIXED ASSETS

Fixed Assets are stated at the cost of acquisition less accumulated depreciation.

4. DEPRECIATION

Depreciation on Fixed Assets have been provided in books of accounts as per Income Tax Rules.

5. SALES/ REVENUE RECOGNITION

Sales is recorded exclusive of taxes applicable.

6. Debit and credit balances are subject to confirmation with them.

7. Bank balance are subject to confirmation & reconcillation.

8. Electricity, Telephone, Mobile, Insurance have been taken on payment basis.

9. No provision has been made for Income Tax.

AS PER OUR REPORT OF EVEN DATE

For : Adarsh Pragya Vidhya Mandir Samiti

FOR S P A R K & ASSOCIATES CHARTERED ACCOUNTANTS LLP



CA Vishnu Garg
(Partner)
M.No.407875
UDIN: 25407875BMKROI4253

DATE: 05/11/2025
PLACE: KOTA

Acknowledgement Number:439013480051125

FORM 3CB [See rule 6G(1)(b)]

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

1. I have examined the **balance sheet** as on 31st March **2025** , and the **Profit and loss account** for the period beginning from **01-Apr-2024** to ending on **31-Mar-2025** attached herewith, of

Name	ADARSH PRAGYA VIDHYA MANDIR SAMITI
Address	467, DADABARI EXT. , DADABARI EXT. , P.I.P. Kota S.O , Ladpura , KOTA , 27-Rajasthan , 91-India , Pincode - 324005
PAN	AAAAA6054D
Aadhaar Number of the assessee, if available	

2. I certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **467, DADABARI EXT., DADABARI EXT., KOTA, RAJASTHAN-324005** and **0** branches.

3. a. I report the following observations/comments/discrepancies/inconsistencies if any: **AS PER NOTES TO ACCOUNTS**

   b. Subject to above,-

   A. I have obtained all the information and explanations which, to the best of **My** knowledge and belief, were necessary for the purposes of the audit.

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

   C. In **My** opinion and to the best of **My** information and according to the explanations given to **Me** the said accounts, read with notes thereon, if any, give a true and fair view:-

   i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2025** ; and

   ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.

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

5. In **My** opinion and to the best of **My** information and according to the 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:

Sl. No	Qualification Type	Observations/Qualifications
No records added		

Accountant Details

Name	VISHNU GARG
Membership Number	407875
FRN(Firm Registration Number)	0C400311
Address	F 371 , INDRA VIHAR , P.I.P. Kota S.O , Indrapura , KOTA , 27-Rajasthan , 91-India , Pincode - 324005
Date of signing Tax Audit Report	05-Nov-2025
Place	KOTA
Date	05-Nov-2025

This form has been digitally signed by **VISHNU GARG** having PAN **AHAPG6459L** from IP Address **IpAddress** on **05/11/2025 07:28:05 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**

Acknowledgement Number:439013480051125

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	ADARSH PRAGYA VIDHYA MANDIR SAMITI
2. Address of the Assessee	467, DADABARI EXT. , DADABARI EXT. , P.I.P. Kota S.O. , Ladpura , KOTA , 27-Rajasthan , 91-India , Pincode - 324005
3. Permanent Account Number (PAN)	AAAAA6054D
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 ?	No

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

5. Status	Association of Person
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	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 ?	Yes
Section under which option exercised	115BAC

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?	Yes

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 ?	No

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	HEALTH CARE SERVICES	Medical education	18017

(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				

Acknowledgement Number:439013480051125

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

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

(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)	467, DADABARI EXTENTION,		KOTA	324009	91-India	27-Rajasthan
2	Bank Book (Computerized)	467, DADABARI EXTENTION,		KOTA	324009	91-India	27-Rajasthan
3	Ledger (Computerized)	467, DADABARI EXTENTION,		KOTA	324009	91-India	27-Rajasthan
4	Journal (Computerized)	467, DADABARI EXTENTION,		KOTA	324009	91-India	27-Rajasthan

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

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

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			

Acknowledgement Number:439013480051125

(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	The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India on accrual Basis. Income & Expenditure are Generally Accounted For an accrual basis, except in case of Singnificant uncertainties. Tangible assets are carried at cost of acquisition, Less accumulated depreciation based on Written down value method. There is no change in policy of valuation of closing Stock From the last Accounting Year.
2	ICDS II - Valuation of Inventories	NA
3	ICDS III - Construction Contracts	NA
4	ICDS IV - Revenue Recognition	Details of Revenue Recognized during the year - Sale of Services - Rs.142784334
5	ICDS V - Tangible Fixed Assets	Accounting Policy For tangible Fixed assets has been Disclosed in Clause 13(F)(I) above.
6	ICDS VI - Changes in Foreign Exchange Rates	NA
7	ICDS VII - Governments Grants	NA
8	ICDS VIII - Securities	NA
9	ICDS IX - Borrowing Costs	NA
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	NA

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

(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)/115BAD(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	₹4,06,80,174	₹0	₹0	₹4,06,80,174	₹73,66,902	₹73,66,902	₹0	₹0	₹70,13,752	₹ 4,10,13,324
2	WDV	Furniture & Fittings @ 10%	10	₹41,29,433	₹0	₹0	₹41,29,433	₹7,65,230	₹7,65,230	₹8,477	₹0	₹4,96,366	₹ 43,89,820
3	WDV	Building @ 10%	10	₹5,71,08,319	₹0	₹0	₹5,71,08,319	₹57,97,540	₹57,97,540	₹55,688	₹0	₹80,00,244	₹ 5,68,47,927
4	WDV	Plant and Machinery @ 40%	40	₹11,40,540	₹0	₹0	₹11,40,540	₹5,18,341	₹5,18,341	₹0	₹0	₹5,83,170	₹ 10,75,711

Acknowledgement Number:439013480051125

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

No records added

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

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

Acknowledgement Number:439013480051125

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

Acknowledgement Number:439013480051125

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)

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.

Acknowledgement Number:439013480051125

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 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
			No records added			

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
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

Acknowledgement Number:439013480051125

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
			₹ 0

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.

Acknowledgement Number:439013480051125

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] No

Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
No records added														

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 ? No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
No records added						

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 ? No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred(i)	Earnings before interest,tax, depreciation and amortization (EBITDA) during the previous year(ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.(iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B.(iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B.(v)	
				Assessment Year	Amount	Assessment Year	Amount
No records added							

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ? No

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	vii(a) Code of the nature of such amount (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

Acknowledgement Number:439013480051125

							or bank draft or use of electronic clearing system through a bank account ?			draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	SHALEEN DASWANI	KOTA		₹9,64,043	No	₹69,01,537	Yes	Cheque		Account payee cheque
2	RADHA DASWANI	KOTA		₹5,82,500	No	₹8,87,500	Yes	Cheque		Account payee cheque

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

No records added

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

No records added

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

No records added

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

Acknowledgement Number:439013480051125

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
No records added					

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.
1	RENU DASWANI	KOTA			₹27,00,000	₹27,00,000	Yes	Cheque		Account payee cheque

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	
No records added									

Acknowledgement Number:439013480051125

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 ?	Not Applicable
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.	Not Applicable
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	JDHA06349A	192	Salary	₹2,41,28,159	₹1,80,48,720	₹1,80,48,720	₹19,26,225	₹0	₹0	₹0
2	JDHA06349A	194A	Interest other than Interest on securities	₹1,330	₹1,330	₹1,330	₹133	₹0	₹0	₹0
3	JDHA06349A	194C	Payments to contractors	₹41,94,858	₹41,94,858	₹41,94,858	₹77,482	₹0	₹0	₹0
4	JDHA06349A	194-I	Rent	₹2,00,000	₹2,00,000	₹2,00,000	₹20,000	₹0	₹0	₹0
5	JDHA06349A	194J	Fees for professional or technical services	₹5,20,000	₹5,20,000	₹5,20,000	₹62,000	₹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	JDHA06349A	24Q	31-Jul-2024	01-Aug-2024	Yes	
2	JDHA06349A	26Q	31-Jul-2024	31-Jul-2024	Yes	
3	JDHA06349A	24Q	31-Oct-	06-Nov-	Yes	

Acknowledgement Number:439013480051125

			2024	2024	
4	JDHA06349A	26Q	31-Oct-2024	06-Nov-2024	Yes
5	JDHA06349A	24Q	31-Jan-2025	27-Jan-2025	Yes
6	JDHA06349A	26Q	31-Jan-2025	27-Jan-2025	Yes
7	JDHA06349A	24Q	31-May-2025	15-May-2025	Yes
8	JDHA06349A	26Q	31-May-2025	19-May-2025	Yes

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

Please furnish

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
1	JDHA06349A	₹ 93	₹ 0	
2	JDHA06349A	₹ 2,393	₹ 0	
3	JDHA06349A	₹ 92	₹ 0	

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

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

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

A. Raw materials

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any

No records added

B. Finished products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any

No records added

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)

Acknowledgement Number:439013480051125

Sl. No.	Total amount of distributed profits	Amount of reduction as referred to in section 115-O(1A)(i)	Amount of reduction as referred to in section 115-O(1A)(ii)	Total tax paid thereon	Dates of payment with amounts(e).	
					Amount (i)	Date of payment (ii)

No records added

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 ? No

Please furnish the following details:-

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 ? Not Applicable

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	142784334			113109585		
(b)	Gross profit / Turnover	2389464	142784334	1.67	705232	113109585	0.62
(c)	Net profit / Turnover	2389464	142784334	1.67	705232	113109585	0.62
(d)	Stock-in-Trade / Turnover	0	142784334	0.00	0	113109585	0.00
(e)	Material consumed / Finished goods produced	0	0	0.00	0	0	0.00

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.

Acknowledgement Number:439013480051125

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	VISHNU GARG
Membership Number	407875
FRN(Firm Registration Number)	0C400311
Address	F 371 , INDRA VIHAR , P.I.P. Kota S.O , Indrapura , KOTA , 27-Rajasthan , 91-India , Pincode - 324005
Place	KOTA
Date	05-Nov-2025

Additions Details (From Point No.18)

Description of the Block of	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)

Acknowledgement Number:439013480051125

Assets/Class of Assets					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Sep-2024	01-Sep-2024	₹ 45,56,215	₹ 0	₹ 0	₹ 0	₹ 45,56,215
	2	01-Nov-2024	01-Nov-2024	₹ 33,10,687	₹ 0	₹ 0	₹ 0	₹ 33,10,687

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	01-Sep-2024	01-Sep-2024	₹ 7,20,087	₹ 0	₹ 0	₹ 0	₹ 7,20,087
	2	01-Nov-2024	01-Nov-2024	₹ 45,143	₹ 0	₹ 0	₹ 0	₹ 45,143

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)	
Building @ 10%	1	01-Sep-2024	01-Sep-2024	₹ 1,42,085	₹ 0	₹ 0	₹ 0	₹ 1,42,085
	2	01-Nov-2024	01-Nov-2024	₹ 56,55,455	₹ 0	₹ 0	₹ 0	₹ 56,55,455

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	01-Sep-2024	01-Sep-2024	₹ 46,100	₹ 0	₹ 0	₹ 0	₹ 46,100
	2	01-Nov-2024	01-Nov-2024	₹ 3,92,349	₹ 0	₹ 0	₹ 0	₹ 3,92,349
	3	01-Sep-2024	01-Sep-2024	₹ 70,327	₹ 0	₹ 0	₹ 0	₹ 70,327
	4	01-Nov-2024	01-Nov-2024	₹ 9,565	₹ 0	₹ 0	₹ 0	₹ 9,565

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
Furnitures & Fittings @ 10%	1	01-Sep-2024	₹ 8,477	☐

Description of the Block of Assets/Class of	Sl.	Date of	Amount	Whether deletions are out of purchases put to use for less than 180

Acknowledgement Number:439013480051125

Assets	No.	Sale		days
Building @ 10%	1	01-Aug-2024	₹ 55,688	☐

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

This form has been digitally signed by **VISHNU GARG** having PAN **AHAPG6459L** from IP Address **IpAddress** on **05/11/2025 07:28:05 PM** Dsc Sl.No and issuer **,C=IN,O=XtraTrust DigiSign Private Limited,OU=Certifying Authority**