

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

BALANCE SHEET AS ON 31ST MARCH, 2025

(Rs. In 00)

	Particular	Note	As at 31-Mar-25 Rs.	As at 31-Mar-24 Rs.
I. EQUITY AND LIABILITIES:				
1	Shareholders' Funds:			
	a. Share Capital	2	9500.00	9500.00
	b. Reserves & Surplus	3	-142993.93	-129821.02
	c. Money received against share warrants		-	-
			-133493.93	-120321.02
2	Share Application Money Pending Allotment		-	-
3	Non-Current Liabilities:			
	a. Long - Term Borrowings		-	-
	b. Deferred tax liabilities (Net)		-	-
	c. Other Long term liabilities		-	-
	d. Long-term provisions		-	-
4	Current Liabilities:			
	a. Short-term borrowings	4	574893.38	520307.85
	b. Trade payables	5	-	-
	c. Other Current Liabilities	6	696817.79	731512.04
	d. Short-term provisions		-	-
			1271711.18	1251819.90
	TOTAL		1138217.25	1131498.88
II. ASSETS:				
1	Non-Current Assets:			
	a. Property Plant & Equipment:			
	(i) Property Plant & Equipment	7	969222.77	972514.74
	(ii) Intangible assets		-	-
	(iii) Capital Work-in-Progress		-	-
	(iv) Intangible assets under development		-	-
	b. Non Current Investments		-	-
	c. Deferred tax assets (net)	8	9082.64	9283.37
	d. Long Term Loans and Advances		-	-
	e. Other Non-Current Assets		-	-
			978305.41	981798.11
2	Current assets:			
	a. Current investments		-	-
	b. Inventories		-	-
	d. Trade Receivable		-	-
	e. Cash and Cash Equivalents	9	57421.11	37642.62
	f. Short-term loans and advances		-	-
	g. Other current assets	10	102490.72	112058.14
			159911.83	149700.76
	TOTAL		1138217.25	1131498.88
	Significant Accounting Policies	1		

The accompanying notes form an integral part of the standalone Financial Statement

In terms of our report of even date attached

FOR D S GUPTA & CO.

Chartered Accountant

FR.No. 018948C

D. S. Gupta

Partner

M.No. 077066

Place :- Jaipur

Date :02.09.2025



For & On behalf of the Board of Directors

For Apeksha InfraDevelopers Pvt. Ltd.

Chandra Prakash Prajapati

DIN: 07035990

Director

Director

Manoj Agarwal

DIN: 03177508

Director

For Apeksha InfraDevelopers Pvt. Ltd.

UDIN:25077066BMIWXF4963

Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(Rs. In 00)

Particular	Note	For the Year ended 31-Mar-25 Rs.	For the Year ended 31-Mar-24 Rs.
I. INCOME			
Revenue from Operations	11	-	-
Other Income	12	-	17171.61
Total Revenue		-	17171.61
II. EXPENSES			
Construction and Project Development Expenses	13	-	-
Employee Benefits Expenses		-	-
Finance Cost	14	-	-
Depreciation and Amortization Expenses	7	222.22	302.46
Administrative and Other expenses	15	12749.96	14773.95
Total Expenses		12972.18	15076.41
Profit / (Loss) Before Extraordinary and Exceptional Items and Tax		-12972.18	2095.20
Extraordinary/ Exceptional Items			-
Profit / (Loss) Before Tax		-12972.18	2095.20
Less : Provision for Taxation			
Current tax		-	-
Deffered tax		200.73	220.39
Earlier Year tax		-	362.90
Profit / (Loss) After Tax		-13172.91	1511.91
Balance Carried to Balance Sheet		-13172.91	1511.91
Significant Accounting policies	1		

The accompanying notes form an integral part of the standalone Financial Statement 16-25

In terms of our report of even date attached
FOR D S GUPTA & CO.
Chartered Accountant
FR.No. 018948C



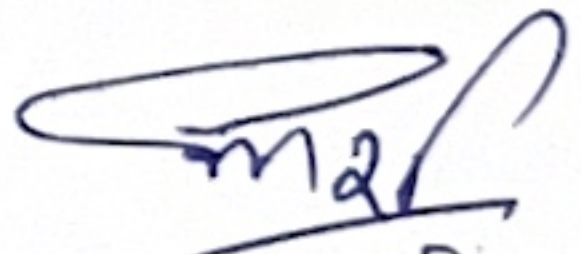
D. S. Gupta
Partner
M.No. 077066
Place :-Jaipur
Date :-02.09.2025

For & On behalf of the Board of Directors

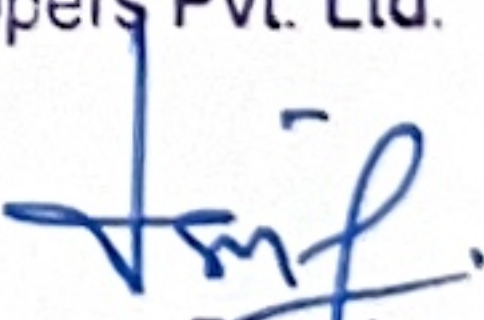
Chandra Prakash Prajapati Director
DIN: 07035996 Apeksha InfraDevelopers Pvt. Ltd.

Manoj Agarwal
DIN: 03177508

UDIN:25077066BMIWXF4963


Director

For Apeksha InfraDevelopers Pvt. Ltd.


Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

NOTE '1' : SIGNIFICANT ACCOUNTING POLICIES AND OTHER NOTES TO ACCOUNTS:

CORPORATE INFORMATION AND NATURE OF OPERATIONS

Apeksha Infra Developers Private limited (the 'Company') was incorporated on September 11, 2012 vide registration no.U70101RJ2012PTC040081 under the Companies Act, 1956. The Company was incorporated with the main object of carrying on business as builder and developer of residential units.

A. SIGNIFICANT ACCOUNTING POLICIES:

1 ACCOUNTING CONCEPTS:

- i) The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014, (as amended) and other relevant provisions of the Companies Act, 2013.

All the assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets and their realization in cash and cash equivalent, the Company has ascertained its operating cycle to be 12 months for the purpose of current – non-current classification of assets and liabilities.

ii) USE OF ESTIMATES:

The preparation of financial statements in conformity with the GAAP requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements, the reported amounts of revenues and expenses during the reported period and the disclosures relating to contingent liabilities as of the date of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in outcomes different from the estimates. Difference between actual results and estimates are recognised in the period in which the results are known or materialise.

Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Any revision to accounting estimates is recognised prospectively in the current and future periods.

2. REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from sale of developed property is recognized upon transfer of all significant risks and rewards of ownership of such property, as per the terms of the contracts entered into with buyers, which generally coincides with the firming up of the sales contracts/ agreements.

Other Income is recognized as per accrual basis



For Apeksha Infra Developers Pvt. Ltd.

Director

For Apeksha Infra Developers Pvt. Ltd.

Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

3 FIXED ASSETS

Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use

Capital Work-in-Progress is stated at the amount expended up to the date of Balance Sheet.

4 DEPRECIATION:

Tangible Assets and Intangible Assets:

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value Method(WDV). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 and on addition/deletions during the year, on pro-rata basis for the period of use.

Depreciation on assets sold, discarded, demolished or scrapped, is provided upto the date on which the said asset is sold, discarded, demolished or scrapped.

5 IMPAIRMENT

If there is an indication of impairment based on internal and external factors, the carrying amount of assets are reviewed at each balance sheet date.

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable amount. An asset's recoverable amount is the higher of its net selling price and value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the cost of disposal.

An impairment loss, if any, is charged to the Statement of Profit and Loss in the year in which the asset is identified as impaired. Impairment loss recognised in prior years is reversed when there is an indication that impairment loss recognised for the asset no longer exists or has decreased.

6 INVENTORIES

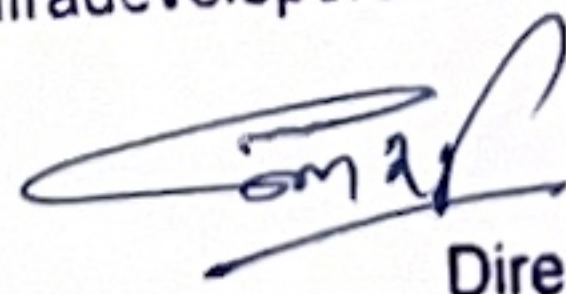
Inventories are valued at lower of cost and net realizable value. Cost includes cost of land development rights, materials, services, borrowing costs and other related overheads.

7 TAXES ON INCOME

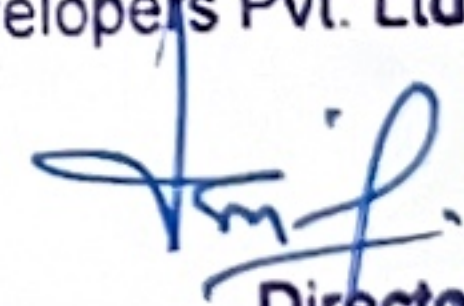
Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years.



For Apeksha Infradevelopers Pvt. Ltd.


Director

For Apeksha Infradevelopers Pvt. Ltd.


Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2025 AND STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by same governing taxation laws. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

8 **BORROWING COSTS**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized along with the cost of that asset. Other borrowing costs are recognized as an expense in the year in which they are incurred.

9 **INVESTMENTS :**

Investments, that are intended to be held for not more than one year, are classified as current investments. All other investments are classified as long term investments / non-current investments.

Long term investments are carried at cost of acquisition inclusive of expenditure incidental to acquisition after deducting provisions made, if any, for diminution in value of investments other than temporary, determined separately for each individual investment. Current investments are stated at lower of cost and fair value determined for each category of investments.

10 **EARNING PER SHARE:**

Basic earnings are calculated by dividing the net profit/(loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings are computed by adjusting the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year for the effects of all dilutive potential equity shares.

11 **PROVISION, CONTINGENT LIABILITIES & CONTINGENT ASSETS**

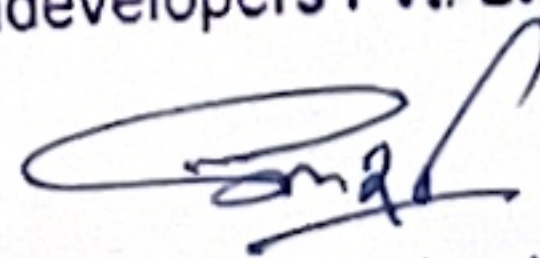
Provisions are recognised when the firm has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognised but are disclosed in notes.

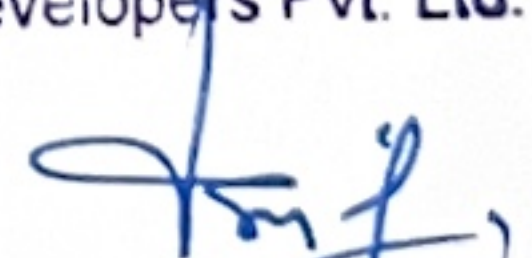
Contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent assets are not recognised in financial statements and are disclosed in notes when it is virtually certain that economic benefits will inflow to the company.



For Apeksha Infra developers Pvt. Ltd.


Director

For Apeksha Infra developers Pvt. Ltd.


Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

	(Rs. In 00)
As at 31-Mar-25 Amount (Rs.)	As at 31-Mar-24 Amount (Rs.)

NOTE '2' : SHARE CAPITAL:

Authorised Capital

1,00,000 Equity Shares of Rs. 10/- each (Previous Year : 1,00,000 Equity Shares of Rs. 10/- each)	10000.00	10000.00
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Issued, Subscribed And Fully Paid-Up Capital

95,000 (Previous Year : 95,000) Equity Shares of Rs. 10/- each fully paid up	9500.00	9500.00
TOTAL	9500.00	9500.00

Notes:

1 Details of Equity shareholders holding more than 5% shares in the company

Name of Shareholder	As at 31.03.2025		As at 31.03.2024	
	%	No. of Shares	%	No. of Shares
Manoj Agarwal	5.26	5,000	5.26	5,000
Savita Agarwal	5.26	5,000	5.26	5,000
Jaisansria Infra LLP	5.26	5,000	5.26	5,000
Apeksha Housing Private Limited	84.21	80,000	84.21	80,000
Total	100.00	95,000	100.00	95,000

2 Reconciliation of opening and closing number of Equity Shares

Particulars	As at 31.03.2025	As at 31.03.2024
Equity shares outstanding at the beginning of the year	95,000	95,000
Add: Equity shares issued during the year	-	-
Less: Equity shares bought back during the year	-	-
Equity shares outstanding at the end of the year	95,000	95,000

As, per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares

4 Terms /rights attached to shares issued subscribed & paid-up

- The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The company has not declared any dividend.
- There are no equity shares issued as fully paid up pursuant to any contract in consideration of other than cash or bought back during the preceding five years.

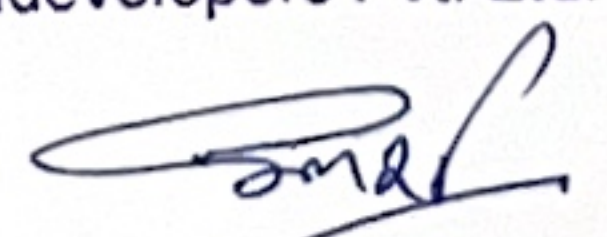
NOTE '3' : RESERVES & SURPLUS:

Surplus: Profit / (Loss)

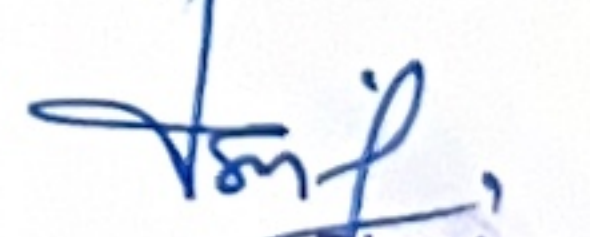
Opening Balance	-129821.02	-131332.93
Add: Net Profit/(loss) for the current period	-13172.91	1511.91
Amount Available for Appropriation	-142993.93	-129821.02
Less: Appropriations	-	-
Closing Balance	-142993.93	-129821.02
TOTAL	-142993.93	-129821.02



For Apeksha Infradevelopers Pvt. Ltd.


Director

For Apeksha Infradevelopers Pvt. Ltd.


Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

	(Rs. In 00)
	As at
	31-Mar-25
	Amount
	(Rs.)
NOTE '4' : BORROWINGS:	
Non Current Liabilities	
Long term Borrowings:	
	-
	-
Current Liabilities	
Short term Borrowings:	
Secured	
Current maturities of term loan	-
Unsecured	
Intercompany Loans	520307.85
TOTAL	574893.38

Short Term Unsecured Loan from Intercompany are repayable on demand.

NOTE '5' : TRADE PAYABLES:

Trade Payables	-
TOTAL	-

NOTE '6' : OTHER CURRENT LIABILITIES:

Statutory Liabilities	8455.88	7945.23
Other payable	657456.15	692298.15
Advance Against Sale of Land	30905.77	30905.77
Payable Against Purchase of land	-	362.90
Provision for Income Tax	696817.79	731512.04
TOTAL	696817.79	731512.04

NOTE '7' : Fixed Assets (Seprate Given):

NOTE "8" : DEFERRED TAX ASSETS (NET OF LIABILITY):

a) Deferred Tax Liability	200.73	220.39
Difference between book depreciation and depreciation under I.T.Act		
b) Deferred Tax Assets	9283.37	9503.76
Opening Deferred Tax Assets	-	-
Carried forward Business/Depreciation losses	-	-
Difference between book depreciation and depreciation under I.T.Act	9082.64	9283.37
c) Net Deferred Tax Assets (b-a)		

NOTE '9' : CASH AND CASH EQUIVALENTS:

Cash in hand (As certified by the Management)	53666.91	35666.91
Balance with bank		
In Current Accounts	3754.20	1975.71
In Fixed Deposit	57421.11	37642.62
TOTAL	57421.11	37642.62



For Apeksha InfraDevelopers Pvt. Ltd.

[Signature]
Director

For Apeksha InfraDevelopers Pvt. Ltd.

[Signature]
Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

(Rs. In 00)

As at
31-Mar-25
Amount
(Rs.)

As at
31-Mar-24
Amount
(Rs.)

NOTE '10' : OTHER CURRENT ASSETS

Advances Recoverable

Unsecured and considered good

Receivable against Sale of Land
Other Advances
Advance income tax (Net of Provisions)
Income Taxr Refund (21-22)
TDS RECEIABLE

-17300.00
119695.92
-
94.80
102490.72

-17300.00
129263.34
-
94.80
112058.14

Notes:

Loans and advances have a value realisable in the ordinary course of the business at least equal to the amount at which they are stated.

NOTE '11': Revenue From Operation:

Sale of product

TOTAL

NOTE '12': OTHER INCOME:

Interest On IT Refund
Profit on Sale
Balance written /off

TOTAL

NOTE '13': CONSTRUCTION AND PROJECT DEVELOPMENT EXPENSES:

Purchase of Plot

TOTAL

NOTE '14' : FINANCE COST:

TOTAL

NOTE '15' : ADMINISTRATIVE AND OTHER EXPENSES:

Audit Fees
Bank Charges
ISIN Exp
Compensation Ag. Land
Conveyance
Interest on TDS
ROC Exp
late fees (TDS)
Salary
legal & Profesional Exp
Loss On sale of Assets
Repair & Maintance Exp
Demand IT

300.00
4.72
338.57
-
-
176.00
-
11480.67
450.00
-
-
-

300.00
4.72
-
4500.00
206.44
1.50
-
-
7104.85
653.00
1993.44
10.00

TOTAL

12749.96

14773.95



For Apeksha InfraDevelopers Pvt. Ltd.

Director

For Apeksha InfraDevelopers Pvt. Ltd.

Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

NOTE '16': DUE TO MICRO, SMALL & MEDIUM ENTERPRISES

The Company has not received any communication from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act have not been given.

	(Rs. In 00)	(Rs. In 00)
	31-Mar-25 (Rs.)	31-Mar-24 (Rs.)
NOTE '17': CONTINGENT LIABILITIES:	NIL	NIL
NOTE '18': EARNING PER SHARE		
Profit/(Loss) after tax as per Profit & Loss A/c	-13172.91	1511.91
Weighted Average number of Equity Shares	95,000	95,000
Basic and Diluted Earning per share	(13.87)	1.59
NOTE '19': C.I.F. VALUE OF IMPORTS	NIL	NIL
NOTE '20': EXPENDITURE IN FOREIGN CURRENCY	NIL	NIL
NOTE '21': EARNING IN FOREIGN CURRENCY	NIL	NIL

NOTE '22': SEGMENT REPORTING

As the Company's business activity falls within a single primary business segment, viz., "Real Estate Development" within India, the disclosure requirements of Accounting Standard (AS-17) "Segment Reporting" notified by Companies Accounting Standards (Rules), 2006 is not applicable to the Company.

The Company operates primarily in India and there is no other significant geographical segment.

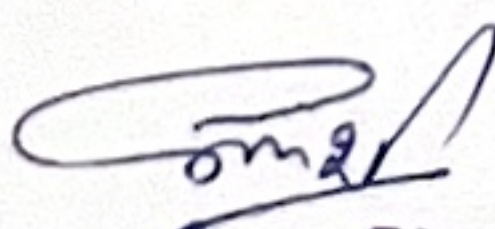
NOTE '23: (a) Relationships :

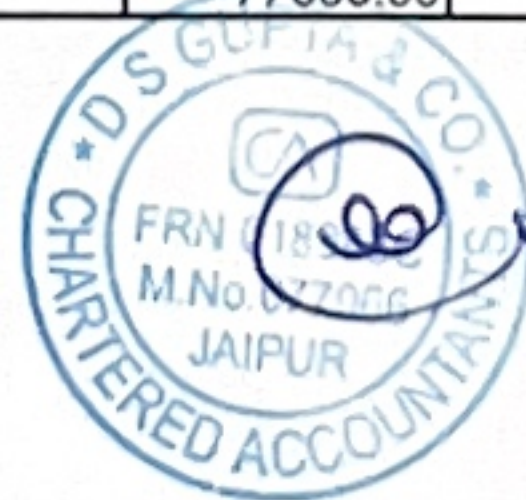
- i) Key Management Personnel & Relatives: Manoj Agarwal
Chandra Prakash Prajapati
- ii) Other Entities : Apeksha Housing Private Limited
Madan Lal housing LLP
Vista Tradecomm Pvt Ltd

(b) Transactions with related party :

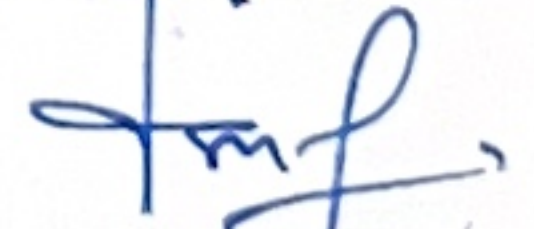
	31.03.2025			31.03.2024		
Particulars	Key Management Personnel & their Relatives (Rs.)	Associate Entities (Rs.)	Total (Rs.)	Key Management Personnel & their Relatives (Rs.)	Associate Entities (Rs.)	Total (Rs.)
A. Transactions:						
<u>Unsecured Loans Taken</u>		91530.29	91530.29		40657.34	40657.34
Apeksha Housing Private Limited	-	90630.29	90630.29	-	36627.34	36627.34
Madan Lal housing LLP	-	900.00	900.00	-	2200.00	2200.00
Vista Tradecomm Pvt Ltd	-	0.00	0.00	-	1830.00	1830.00
<u>Unsecured Loans paid</u>		12567.42	12567.42		0.00	0.00
Apeksha Housing Private Limited	-	0.00	0.00	-	0.00	0.00
Vista Tradecomm Pvt Ltd	-	12567.42	12567.42	-	0.00	0.00
Madan Lal housing LLP	-	0.00	0.00	-	0.00	0.00
<u>Salary / Incentives</u>						
Chandra Prakash Prajapati	-	6630.67	6630.67	-	5958.27	5958.27
	-	-	-	-	-	-
B. Outstanding:						
<u>Payables/Unsecured Loans</u>	690.99	169180.29	169871.28	656.33	112307.34	112963.67
Chandra Prakash Prajapati	690.99	0.00	690.99	656.33	0.00	656.33
Apeksha Housing Private Limited	-	90630.29	90630.29	-	30627.34	30627.34
Madan Lal housing LLP	-	900.00	900.00	-	2200.00	2200.00
Vista Tradecomm Pvt Ltd	-	0.00	0.00	-	1830.00	1830.00
Shrikrishna Land Developers	-	77650.00	77650.00	-	77650.00	77650.00

For Apeksha InfraDevelopers Pvt. Ltd.


Director



For Apeksha InfraDevelopers Pvt. Ltd.


Director

APEKSHA INFRADEVELOPERS PRIVATE LIMITED

NOTE '24': The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary as required in Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

NOTE '25' Figures have been rounded off to the nearest of rupees hundreds .

In terms of our report of even date attached
FOR D S GUPTA & CO.
Chartered Accountant
FR.No. 018948C



D. S. Gupta
Partner
M.No. 077066
Place :-Jaipur

Date :02.09.2025



For & On behalf of the Board of Directors

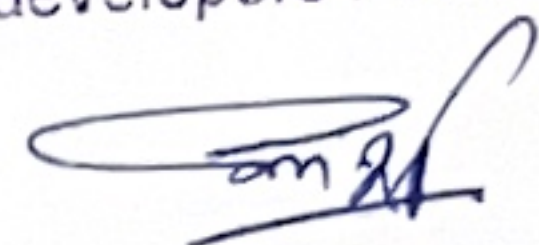
Chandra Prakash Prajapati
DIN: 07035990

Director

Manoj Agarwal
DIN: 03177508
Director

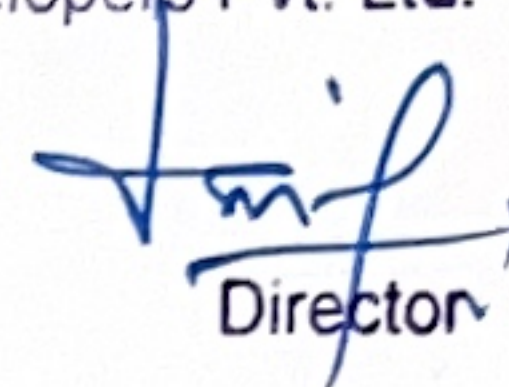
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For Apeksha Infradevelopers Pvt. Ltd.



Director

For Apeksha Infradevelopers Pvt. Ltd.


Director

Amount (Rs.)

NOTE 7 :Property Plant & Equipment

S.No.	Particulars	Gross Block			Depreciation			Net Carrying Value			
		Balance 01.4.2024	Addition	Disposals	Balance As at 31.03.2025	As at 01.04.2024	For the Year	Disposals	Upto As at 31.03.2025	Balance 31.03.2025	Balance 31.3.2024
	A. Tangible Assets:										
1	Land	971635.94	-	3069.75	968566.19	-	-	-	-	968566.19	971635.94
2	AC	2197.28	-	-	2197.28	2046.20	39.11	-	2085.31	111.97	151.08
3	Computer	604.50	-	-	604.50	593.03	-	-	593.03	11.47	11.47
4	Furniture & fixture	8392.47	-	-	8392.47	7699.58	179.39	-	7878.97	513.50	692.89
5	Fan	62.47	-	-	62.47	56.81	1.47	-	58.28	4.19	5.66
6	Motor cycle	180.00	-	-	180.00	171.00	-	-	171.00	9.00	9.00
7	Cooler	87.00	-	-	87.00	78.30	2.25	-	80.55	6.45	8.70
	Total	983159.66	0.00	3069.75	980089.91	10644.92	222.22	-	10867.14	969222.77	972514.74
	B. Capital Work-in-Progress										
2	Development Cost	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B)	983159.66	0.00	3069.75	980089.91	10644.92	222.22	-	10867.14	969222.77	972514.74

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	AAKCA9283A		
Name	APEKSHA INFRADEVELOPERS PRIVATE LIMITED		
Address	403,ALANKAR PLAZA, CENTRAL SPINE , VIDHYA DHAR NAGAR , JAIPUR , 27-Rajasthan, 91-INDIA, 302023		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	900256021011025

Taxable Income and Tax Details	Current Year business loss, if any	1	13,74,419
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	0
Accreted Income 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

Income Tax Return electronically transmitted on 01-Oct-2025 13:02:25 from IP address
112.133.217.119 and verified by MANOJ AGARWAL having PAN ABEPA9305K on
01-Oct-2025 using paper ITR-Verification Form /Electronic Verification Code _____ generated through
_____ mode

System Generated

Barcode/QR Code



AAKCA9283A06900256021011025451794f3d80b4bbd60eeeb5eb59a958a23c5fb5b

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	APEKSHA INFRADEVELOPERS PRIVATE LIMITED		
Address	403,ALANKAR PLAZA,CENTRAL SPINE,VIDHYA DHAR NAGAR,JAIPUR,RAJASTHAN,302023		
E-Mail	accounts@apekshagroup.com		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward	ITO WD 1(1), JPR	Year Ended	31.3.2025
PAN	AAKCA9283A	Incorporation Date	11/09/2012
Residential Status	Resident		
Nature of Business	OTHER SERVICES-Other services n.e.c.(21008),Trade Name:APEKSHA INFRA DEVELOPERS P LTD		
A.O. Code	RJN-W-101-01		
Filing Status	Original	Acknowledgement No.:	900256021011025
Return Filed On	01/10/2025		
Last Year Return Filed u/s	Normal		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)		-12,74,996
Profit as per Profit and Loss a/c	-12,97,218	
Add:		
Depreciation Debited in P&L A/c	22,222	
Total	-12,74,996	
Allowable depreciation is Rs. 99423/- but restricted to Rs. 0/- available profits.		
Gross Total Income		-12,74,996
Gross Total Income as -ve figure is not allowed in return form.		0
Total Income		0
Round off u/s 288 A		0
Calculation for Mat		-12,97,218
Profit as per Part II of Schedule III	-13,17,291	
Add:		
Deferred Tax Liability	20,073	
Total	-12,97,218	
Tax calculated @ 15.0% on Book Profit is Rs. 0		
Tax Due @ 25% (Turnover for Fin. Year 2022-23 is less than 400 Crore)	0	
Tax Payable	0	
Due Date for filing of Return October 31, 2025		

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

1.Total income as per Normal provisions	0
2. Adjustments according to section 115BAA/115BAB	
(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions	0
Gross Total Income as per Normal provisions	0
(ii) Disallowed Deductions under section 115BAA / 115BAB	

No Deduction exists

(iii) Disallowed Brought Forward Loss related to Above Deductions

NA 0 0

3. Gross Total Income (1+2) 0

Deduction under Chapter VIA under heading C other than 80JJAA 0

Total Income after Adjustments under section 115BAA/115BAB 0

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	0	
b. Surcharge on (a) above	0	
c. Education cess on (a+b) above	0	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		0
2a. Tax Payable on Total Income	0	
b. Surcharge on 2a	0	
c. Education cess on (2a+2b)	0	
d. Gross tax liability (2a + 2b + 2c)		0
3. Amount of MAT liability available for credit in subsequent assessment years(1d-2d)		0

Assessment Year	Brought Forward	Set off	Carried Forward
2024-2025	32685	0	32685
Total	32685	0	32685

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			1374419		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	NIL	NIL	NIL		NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		NIL	1374419	NIL	

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2017-2018(01/11/2017)	49228	0	0
2018-2019(31/10/2018)	936107	0	936107
2019-2020(31/10/2019)	230085	0	230085
2021-2022(08/02/2022)	1380956	0	1380956
2022-2023(24/09/2022)	19586	0	19586
2023-2024(12/10/2023)	38840	0	38840
Current Year Loss			1274996
Total	2654802	0	3880570

Statement of Short term Gain losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2017-2018(01/11/2017)	282274	0	0

2023-2024(12/10/2023)	145046	0	145046
Total	427320	0	145046

Statement of Long term Gain losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2018-2019(31/10/2018)	4596207	0	4596207
2019-2020(31/10/2019)	4186054	0	4186054
2021-2022(08/02/2022)	9794824	0	9794824
2022-2023(24/09/2022)	12133203	0	12133203
Total	30710288	0	30710288

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
Upto 2017-2018(01/11/2017)	1394940	0	1394940
2018-2019(31/10/2018)	417141	0	417141
2019-2020(31/10/2019)	356688	0	356688
2020-2021(25/03/2021)	305426	0	305426
2021-2022(08/02/2022)	179093	0	179093
2022-2023(24/09/2022)	154343	0	154343
2023-2024(12/10/2023)	133166	0	133166
Current Year Loss			99423
Total	2940797	0	3040220

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
COOLER	15%	2015	0	0	2015	0	0	2015	302	1713
MOTER CYCLE	15%	3856	0	0	3856	0	0	3856	578	3278
ELECTRICAL ITEM	15%	1338	0	0	1338	0	0	1338	201	1137
Computer	40%	311	0	0	311	0	0	311	124	187
Furniture and Fitting including electric Fitting	10%	308884	0	0	308884	0	0	308884	30888	277996
AC	15%	47076	0	0	47076	0	0	47076	7061	40015
CAR	15%	401790	0	0	401790	0	0	401790	60269	341521
Total		765270	0	0	765270	0	0	765270	99423	665847

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	No Record Found	0		



Signature

(MANOJ AGARWAL)

For APEKSHA INFRADEVELOPERS
PRIVATE LIMITED

Date-01.10.2025

NAME OF ASSESSEE : APEKSHA INFRADEVELOPERS PRIVATE LIMITED A.Y. 2025-2026 PAN : AAKCA9283A
Code :A-1757

CompuTax : A-1757 [APEKSHA INFRADEVELOPERS PRIVATE LIMITED]
