

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	AALCR2633Q		
Name	RUKMAA INFRA PROJECTS PRIVATE LIMITED		
Address	PLOT NO. 55,, OFFICERS CAMPUS , , SIRSI ROAD VAISHALI NAGAR , JAIPUR , jaipur,JAIPUR , 27-Rajasthan, 91-INDIA, 302021		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	903372701191225
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	1,52,36,040
	Book Profit under MAT, where applicable	2	1,37,28,738
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	41,03,983
	Interest and Fee Payable	5	6,22,632
	Total tax, interest and Fee payable	6	47,26,615
	Taxes Paid	7	47,26,620
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 10
	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 <u>19-Dec-2025 15:13:39</u> from IP address <u>183.83.176.137</u> and verified by <u>KUMAR KISHORE</u> having PAN <u>BGUPK5934J</u> on <u>19-Dec-2025</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____			
System Generated	 AALCR2633Q0690337270119122597507da23f564767d07c441db79be808c1c78255		
Barcode/QR Code			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			

Name of Assessee	RUKMAA INFRA PROJECTS PRIVATE LIMITED		
Address	PLOT NO. 55,,OFFICERS CAMPUS ,,SIRSI ROAD VAISHALI NAGAR , JAIPUR,jaipur,JAIPUR,RAJASTHAN,302021		
Status	Company(Domestic)	Assessment Year	2025-2026
Ward	ITO WARD 3(1), JAIPUR	Year Ended	31.3.2025
PAN	AALCR2633Q	Incorporation Date	06/09/2021
Residential Status	Resident		
Particular of Business	Work Contractor		
Nature of Business	CONSTRUCTION-Building completion(06004),Trade Name:RUKMAA INFRA PROJECTS PRIVATE LIMITED		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost Price or Market Price Whichever is less		
A.O. Code	RJN-W-103-1		
GSTIN No.	08AALCR2633Q1ZQ		
Filing Status	Original		
Last Year Return Filed On	15/11/2024	Acknowledgement No.:	706408191151124
Last Year Return Filed u/s	Normal		
MSME Registration No:	UDYAMRJ170189473, Reg. Date: 13/09/2022, Type: MICRO, Activity: MFG		

Computation of Total Income [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)	1,52,36,041
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Profit as per Profit and Loss a/c	1,37,28,738
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Add:

Depreciation Debited in P&L A/c	5,66,755
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Interest on TDS	2,295
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Expenses Disallowed U/S 43B(h) for FY 2024-25	41,530
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Interet on Income tax	40,524
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Expenses disallowed for non deduction of TDS	12,06,326
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Total	1,55,86,168
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Less:

Preliminary expense allowed	1,000	
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Expenses allowed for FY 2023-24	8,331	
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Depreciation as per Chart u/s 32	3,40,796	
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	3,50,127
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	1,52,36,041
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Gross Total Income	1,52,36,041
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Total Income	1,52,36,041
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Round off u/s 288 A	1,52,36,040
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Calculation for Mat	1,37,28,738
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Profit as per part II and III of Schedule VI	98,49,546
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Add:

Income Tax u/s 40(a)(ii)	39,46,313
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Total	1,37,95,859
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Less:

Deferred Tax Assets	67,121	
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	67,121
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	1,37,28,738
Tax calculated @ 15.0% on Book Profit is Rs. 20,59,311	
Tax Due @ 25% (Turnover for Fin. Year 2022-23 is less than 400 Crore)	38,09,010
Surcharge @7%	2,66,631
	40,75,641
Health & Education Cess (HEC) @ 4.00%	1,63,026
	42,38,667
Mat Credit u/s 115JAA	1,34,684
	41,03,983
Interest u/s 234 A/B/C	6,17,632
Fee for default in furnishing return of income u/s 234F	5,000
	47,26,615
Round off u/s 288B	47,26,610
Deposit u/s 140A	47,26,620
Refundable (Round off u/s 288B)	10

Interest Charged (Rs.)

u/s 234A (1 Month)	41,039
u/s 234B (9 Month)	3,69,351
u/s 234C	2,07,242
(18,465+55,401+92,337+41,039)	
)	

Interest calculated up to December,2025, Due Date for filing of Return October 31, 2025
Due date extended to 10/12/2025 Circular No.15/2025

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

1.Total income as per Normal provisions	15236041
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	15236041
(ii) Disallowed Deductions under section 115BAA / 115BAB	
No Deduction exists	
(iii) Disallowed Brought Forward Loss related to Above Deductions	
NA	0
3. Gross Total Income (1+2)	15236041
Deduction under Chapter VIA under heading C other than 80JJAA	0
Total Income after Adjustments under section 115BAA/115BAB	15236041

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:19 Dec 2025

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6390009	18/12/2025	05190	ICICI BANK LTD. Connaught Place	41040
2	6390009	16/12/2025	05027	ICICI BANK LTD. Connaught Place	4685580
Total					4726620

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	2059311	
b. Surcharge on (a) above	144152	
c. Education cess on (a+b) above	88139	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		2291602
2a. Tax Payable on Total Income	3809010	
b. Surcharge on 2a	266631	
c. Education cess on (2a+2b)	163026	
d. Gross tax liability (2a + 2b + 2c)		4238667
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		1947065

Assessment Year	Brought Forward	Set off	Carried Forward
2024-2025	134684	134684	0
Total	134684	134684	0

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
MOTOR CAR	15%	2271976	0	0	2271976	0	0	2271976	340796	1931180
Total		2271976	0	0	2271976	0	0	2271976	340796	1931180

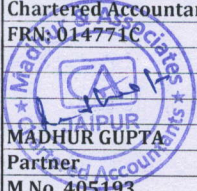
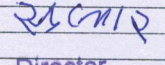
GST Turnover Detail

S.NO.	GSTIN	Turnover
1	08AALCR2633Q1ZQ	188545000
TOTAL		188545000

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	GST purchases	24922587		
2	GST turnover	0	GST turnover	188545000
3	Purchase of immovable property	80830220		
4	Sale of land or building	22101000		
	Business receipts		Trading Account->Sales/ Gross receipts of business	188545000
				188545000
				188545000

Signature
(KUMAR KISHORE)
For RUKMAA INFRA PROJECTS PRIVATE
LIMITED
Date-19.12.2025

RUKMAA INFRA PROJECTS PRIVATE LIMITED CIN: U45400RJ2021PTC076846 Plot No 55,Officers Campus,Sirsi Road,Vaishali Nagar,Jaipur 302021				
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025 (in ₹ Hundred, except equity share and per equity share data)				
PARTICULARS		NOTE NO.	FOR THE YEAR ENDED ON 31.03.2025	FOR THE YEAR ENDED ON 31.03.2024
	INCOME	7		
I	Revenue From Operations	7.1	18,85,450.00	1,89,000.00
II	Other Income	7.2	-	225.15
III	Total Income (I+II)		18,85,450.00	1,89,225.15
	EXPENDITURE	8		
	Cost of Material Consumed	8.1	4,51,086.36	5,27,844.22
	Purchase	8.2	5,48,571.40	-
	Changed in Inventories of Finished Goods, WIP & Stock In Trade	8.3	4,20,430.70	(7,39,661.61)
	Employee Benefit Expenses	8.4	12,020.00	10,443.56
	Finance Cost	8.5	90,897.48	1,44,309.62
	Depreciation & Amortization Expenses	8.6	5,667.55	8,241.83
	Other Expenses	8.7	2,19,489.14	2,18,136.24
	Total Expenses		17,48,162.62	1,69,313.86
V	Profit before exceptional and extraordinary items and tax		1,37,287.38	19,911.29
VI	Exceptional Items			
VII	Profit before extraordinary items and tax (V - VI)		1,37,287.38	19,911.29
VIII	Extraordinary Items			
IX	Profit before tax (VII - VIII)		1,37,287.38	19,911.29
X	Tax expense:	9		
	(1) Current tax		39463.13	3106.16
	(2) Deferred tax	9.1	(671.21)	(1,170.20)
XI	Profit/(Loss) from the period from continuing operations		98,495.46	17,975.33
XII	Profit/(Loss) from discontinuing operations			
XIII	Tax expense of discounting operations			
XIV	Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)			
XV	Profit/(Loss) for the period (XI + XIV)		98,495.46	17,975.33
XVI	Earning per equity share:			
	(1) Basic		0.49	0.09
	(2) Diluted		0.49	0.09
The accompanying notes form an integral part of these standalone financial statements				
As per our report of even date attached				
FOR MADHUR AND ASSOCIATES Chartered Accountants FRN: 014771C  MADHUR GUPTA Partner M.No. 405193		FOR RUKMAA INFRA PROJECTS PVT LTD Rukmaa Infra Projects Private Limited KISHORE KUMAR Director DIN:08048558  Director Rukmaa Infra Projects Private Limited SUPYAR DEVI Director DIN: 09298794  Director		
Place: Jaipur		Director		
Date: 20/09/2025				

RUKMA INFRA PROJECTS PRIVATE LTD

CIN: U45400RJ2021PTC076846

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Hundred)

1. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of accounting and preparation of financial statements

The following significant Accounting Policies have been adopted by the Company in preparing the financial statement of the Company.

- i. The Accounts have been prepared using historical cost convention and on the basis of going concern, with revenue recognized and expenses accounted for on accrual basis.
- ii. The accounting policies not referred to otherwise are consistent with generally accepted accounting principles followed in the Country.

b. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in the preparation of financial statements are prudent and reasonable.

c. Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and balance with banks. Cash equivalents are short term balances, highly liquid investments that are really convertible into known amount of cash and which are subject to insignificant risk of changes in value.

d. Foreign currency transaction and translations

The foreign exchange earnings and outgo of the Company for the financial year under reporting is NIL.

e. Inventories

Inventories are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.

f. Revenue recognition

Sales of Goods

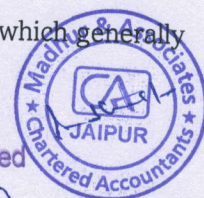
Sales are recognized on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

Rukmaa Infra Projects Private Limited

M. K. Mishra
Director

Rukmaa Infra Projects Private Limited

M. K. Mishra
Director



RUKMA INFRA PROJECTS PRIVATE LTD

CIN: U45400RJ2021PTC076846

g. The sale consideration of immovable property (other than capital assets) where ever is less than value adopted or assessed or assessable by any authority of a State Government, the difference is within the permissible 10% variation.

h. Property, Plant and Equipments

The gross block of Property, Plant and Equipment's are started at cost of acquisition/construction, including any cost attributable to bringing the assets to their working condition for their intended use.

i. Depreciation and amortization

Depreciation has been provided on the WDV method, as prescribed in schedule-II to the Companies Act, 2013 read with rules thereof (including any statutory modification or re-enactment thereof, for time being in force).

j. There are no contingent liabilities as 31.03.2025

k. No borrowing cost is attributable to fixed assets during FY 2024-25

l. Earnings per share

Basis earning per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

m. In the opinion of Board of directors, the aggregate value of current assets, loans and advances on realization in ordinary course of business will not be less than the amount at which these are stated in the balance sheet.

n. The Balances of all third parties are subject to verification & confirmation from such parties, the classification of Trade Receivables in terms of realization has been done on the basis of information and explanation provided by the management.

o. The classification of assets and liabilities as non-current and current are done on the basis of estimated time period of its receipt/adjustment and payment/adjustment respectively in future.

p. The company has used the borrowed fund from banks for the purpose it was taken during reporting period.

q. The company has not granted any Loans or Advances in the nature of loans to any promoters, Directors, KMPs and the related parties during financial year 2024-25

Rukmaa Infra Projects Private Limited

M. N. Singh
Director

Rukmaa Infra Projects Private Limited

R. C. Mehta
Director



RUKMA INFRA PROJECTS PRIVATE LTD**CIN: U45400RJ2021PTC076846****r. Payment to Auditors**

Particulars	Amount (in hundreds)
Audit Remuneration (including Tax)	Rs. 509.76/-
Other fees (including Tax)	-

s. As explained to us, no employee received remuneration in excess of limit laid down in under companies Act, 2013

t. Undisclosed income

The Company has no such income that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 so there is no requirement to record any such income in the books of accounts during F.Y. 2024-25

u. The company does not deal in Crypto Currency or Virtual Currency.

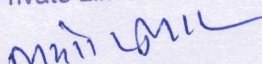
v. The Company has been sanctioned loan limits, from banks which were secured on the basis of security of current assets. The working capital (Overdraft) and BG limits were sanctioned by the banks. Requirement regarding submission of quarterly returns or statements of current assets were not raise by concerned lender. Said loan limit has been closed during the reporting period.

w. The applicability of MSMED Act, 2006 to the various suppliers/parties is disclosed as per information available to the best of our knowledge and accordingly disallowance of expenses regarding delayed payment to MSME creditors pursuant to section 43(B)(h) of Income Tax Act, 1961 is done and there are no any other MSME creditors as on 31.03.2025. No interest expenses booked or provision for payment of interest to such MSME creditors is booked, in books of accounts during FY 2024-25

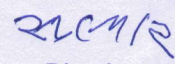
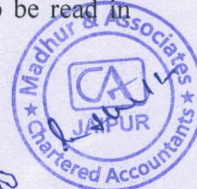
x. All the amounts as shown in Financial Statements ended on 31st March 2025 and 31st March 2024 are rounded off to nearest hundreds except equity shares and per equity share data and expressly mentioned.

y. Previous Year's figures are reworked, regrouped, rearranged wherever necessary. Amount and disclosures for preceding year are included as integral part of current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

Rukmaa Infra Projects Private Limited


 Director

Rukmaa Infra Projects Private Limited


 Director


RUKMAA INFRA PROJECTS PRIVATE LIMITED				
CIN: U45400RJ2021PTC076846				
Plot No 55, Officers Campus, Sirsi Road, Vaishali Nagar, Jaipur 302021				
BALANCE SHEET AS AT 31st MARCH, 2025				
	PARTICULARS	NOTE NO.	AS ON 31.03.2025	(Amount in Hundreds) AS ON 31.03.2024
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds	2		
(a)	Shares Capital	2.1	2,00,000.00	2,00,000.00
(b)	Reserve & Surplus	2.2	1,01,401.40	2,905.92
(c)	Money received against Share Warrants			
(2)	Share Application Money Pending Allotment			
(3)	Non-Current Liabilities	3		
(a)	Long term Borrowings	3.1	7,28,489.23	13,77,933.85
(b)	Deferred tax Liabilities (Net)			
(c)	Other Long term Liabilities			
(d)	Long term provisions			
(4)	Current Liabilities	4		
(a)	Short-term borrowings	4.1	5,545.66	5,125.74
(b)	Trade payables	4.2		
	(i) total outstanding dues of micro enterprises and small enterprises; and		641.86	293.30
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		91,340.78	31,215.55
(c)	Other current liabilities	4.3	21,919.23	46,747.14
(d)	Short-term provisions	4.4	40,963.13	3,538.16
	TOTAL		11,90,301.29	16,67,759.67
II	ASSETS			
(1)	Non-current assets	5		
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	5.1	12,477.66	18,145.21
(ii)	Intangible assets			
(iii)	Capital work-in-progress			
(iv)	Intangible assets under development			
(b)	Non-current investments			
(c)	Deferred Tax Assets (net)	5.2	1,938.15	1,266.94
(d)	Long term loans and advances	5.3	3,106.16	3,106.16
(e)	Other non-current assets			
(2)	Current Assets	6		
(a)	Current investments			
(b)	Inventories	6.1	10,64,569.30	14,85,000.00
(c)	Trade receivables			
(d)	Cash and cash equivalents	6.2	52,876.85	46,543.82
(e)	Short-term loans and advances			
(f)	Investment			
(g)	Other current assets	6.3	55,333.17	1,13,697.55
	TOTAL		11,90,301.29	16,67,759.67
The accompanying notes form an integral part of these standalone financial statements				
As per our report of even date attached				
FOR MADHUR AND ASSOCIATES		FOR RUKMAA INFRA PROJECTS PVT LTD		
Chartered Accountants				
FRN: 014771C				
		Rukmaa Infra Projects Private Limited		
MADHUR GUPTA		KISHORE KUMAR		
Partner		Director		
M.No. 405193		DIN:08048558		
Place: Jaipur		SUPYAR DEVI		
Date: 20/09/2025		Director		
		DIN: 09298794		
		Director		

RUKMAA INFRA PROJECTS PRIVATE LIMITED		
CIN: U45400RJ2021PTC076846		
Plot No 55,Officers Campus,Sirsi Road,Vaishali Nagar,Jaipur 302021		
NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS		
(in ₹ Hundred, except equity share and per equity share data)		
PARTICULARS	AS ON 31.03.2025	AS ON 31.03.2024
SHAREHOLDER'S FUND		NOTE-2
2.1 SHARE CAPITAL		
(I) AUTHORISED SHARE CAPITAL		
2000000 Equity Shares of Rs.10/- each	2,00,000.00	
1000000 Equity Shares of Rs.10/- each		1,00,000.00
Add: 1000000 Equity shares of Rs. 10/- each	-	1,00,000.00
	2,00,000.00	2,00,000.00
(II) ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL		
2000000 Equity Shares of Rs.10/- each, Fully paid up	200000.00	
1000000 Equity Shares of Rs.10/- each, Fully paid up		1,00,000.00
Add: 1000000 shares issued during the year of Rs.10/- each, Fully paid up	-	1,00,000.00
	2,00,000.00	2,00,000.00
Reconciliation of number of shares outstanding		
Particulars	No. of Shares 2024-25	No. of Shares 2023-24
Equity shares at the beginning of the year	20,00,000.00	10,00,000
Add: shares issued during the year via Right Issue	-	10,00,000
Equity shares outstanding at the end of the year	20,00,000.00	20,00,000
Shareholders, holding more than 5% of the total share capital		
Particulars	No of Shares held	% of Shareholding
Kishore kumar	10,00,000	50.00%
Supyar Devi	10,00,000	50.00%
Total	20,00,000	100.00%
Rights, preferences and restrictions attached to shares:		
The Company has only one class of equity shares having par value of Rs. 10 each and the holder of the equity share is entitled to one vote per share		
Shareholding of Promoters (Equity Shares) :		
Promoters	No. of Shares held	% Change during the year
	at the end of the year	% of total shares
Kishore kumar	1000000	0.00%
Supyar Devi	1000000	0.00%
Total	2000000	0.00%
		100.00%



Rukmaa Infra Projects Private Limited

M. H. L. M. L.
Director

Rukmaa Infra Projects Private Limited

R. G. C. R.
Director

2.2 RESERVE & SURPLUS		
a) Balance of Statement of Profit & Loss		
Opening Balance	2,905.92	(18,175.56)
Add: Profit/Loss of Current Year	1,37,287.38	19,911.29
Less: Deferred Tax Asset	(671.21)	(1,170.20)
Less: provision for Tax	39,463.13	3,106.16
Add: MAT FY 2023-24		3,106.16
Closing Balance	1,01,401.40	2,905.92
NON-CURRENT LIABILITIES		NOTE-3
3.1 Long-term borrowings		
Secured Loans		
(a) Term Loan from Bank		
HDFC Car Loan	9,724.45	15,270.11
(By way of hypothecation of motor vehicle)		
b. Adarsh Co-Operative Loan MT/8	-	6,98,446.22
c. Adarsh Cooperative Bank MT/11	-	4,80,717.52
d. IIFL	4,11,164.78	-
(Secured by way hypothecation of stock and other current assets)		
Total (a)	4,20,889.23	11,94,433.85
(b) Unsecured Loan		
Loans and advances from related parties;		
From Directors	3,07,600.00	1,83,500.00
Total (b)	3,07,600.00	1,83,500.00
Total (3)	7,28,489.23	13,77,933.85
CURRENT LIABILITIES		NOTE-4
4.1 Short- term borrowings		
a. Current maturity of Long -Term debts		
From Bank-Secured Loan		
HDFC Car Loan	5,545.66	5,125.74
(By way of hypothecation of motor vehicle)		
Total (b)	5,545.66	5,125.74
Total (4.1)	5,545.66	5,125.74
4.2 Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	641.86	293.30
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	91,340.78	31,215.55
(Trade payable ageing at Annexure- A)		
Total (4.2)	91,982.64	31,508.85
4.3 Other Current Liabilities		
Duties & Taxes		
Tds on Contractor	300.04	31.14
Tds On Professional fees	89.20	46.00

Rukmaa Infra Projects Private Limited

Rukmaa Infra Projects Private Limited

Advances		
Advances from Buyers	21,529.99	46,670.00
Total (4.3)	21,919.23	46,747.14
4.4 Short Term Provisions		
Provisions for Audit Fees	1,500.00	432.00
Provision for Tax	39,463.13	3,106.16
Total(4.4)	40,963.13	3,538.16
Total (4)	1,60,410.66	86,919.89
NON-CURRENT ASSETS		NOTE-5
5.1 Property, Plant and Equipment and Intangible assets		
Property, Plant and Equipment		
Motor car	12,477.66	18,145.21
Total (5.1)	12,477.66	18,145.21
5.2 Deffered Tax Assets(net)		
Deferred Tax Assets	1,938.15	1,266.94
Total (5.2)	1,938.15	1,266.94
5.3 Long Term Laons & Advances		
MAT FY 2023-24	3,106.16	3,106.16
Total 5.3	3,106.16	3,106.16
Total (5)	17,521.97	22,518.31
CURRENT ASSETS		NOTE-6
6.1 INVENTORIES		
Work-in-progress	10,64,569.30	14,85,000.00
Total (6.1)	10,64,569.30	14,85,000.00
6.2 Cash and Cash Equivalentents		
Cash at Bank		
ICICI bank	27,050.56	21,814.21



Rukmaa Infra Projects Private Limited

M. Mahur
Director

Rukmaa Infra Projects Private Limited

24/04/24

Director

Adarsh Credit Cooperative Bank CR/605	36.83	19.43
AU Bank RERA Account 70%	247.64	250.00
RERA 70% The Grand Arch I	250.00	250.00
Cash In Hand	25,291.82	24,210.18
Total (6.2)	52,876.85	46,543.82
6.3 Other Current Assets		
Deposits (Asset)		
Security Deposit JVVNL	925.00	
Adarsh Bank- Security Deposit	-	16,658.04
Advance to JVVNL	-	4,200.00
Adarsh Security Deposit MT/8	-	19,999.00
Prepaid Insurance	304.99	318.76
Advance to creditors	54,103.18	72,521.75
Total (6.3)	55,333.17	1,13,697.55
		NOTE-7
7.1 Revenue From Operations		
Sale of Goods		
Sale of Immovable property	18,85,450.00	1,89,000.00
Total (7.1)	18,85,450.00	1,89,000.00
7.2 Other Income		
Interest on FDR	-	159.25
Interest on IT Refund	-	65.90
Total (7.2)	-	225.15
EXPENDITURE		NOTE-7
8.1 Purchase		
Land/Plot	5,48,571.40	-
Total (8.1)	5,48,571.40	-
8.2 Cost of Material Consumed		
Construction Material	4,51,086.36	5,27,844.22
Total (8.2)	4,51,086.36	5,27,844.22
8.3 Change in Inventory of WIP		
a. Opening Stock	14,85,000.00	7,45,338.39
Add: Purchase	5,48,571.40	-
Add: Material Consumed	4,51,086.36	5,27,844.22
Add: Labour Expense	1,73,035.00	2,02,417.00
Add: Expenses Capitalize	-	1,42,493.20
Add: Other Direct Expenses	23,649.93	7,028.53
Less: Cost of Goods Sold	16,16,773.39	1,40,121.34
b. Closing Stock	10,64,569.30	14,85,000.00

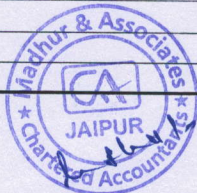
Rukmaa Infra Projects Private Limited

M. N. L. S.
Director

Rukmaa Infra Projects Private Limited

R. S. K. P.
Director

(Increase)/Decrease in Inventory (a-b)	4,20,430.70	(7,39,661.61)
8.4 Employee benefit expenses		
Staff salary	12,020.00	10,430.00
Staff Welfare	-	13.56
Total (8.4)	12,020.00	10,443.56
8.5 Finance cost		
Interest paid	74,452.26	1,44,309.62
Loan Processing fees	16,445.22	-
	-	-
Total (8.5)	90,897.48	1,44,309.62
8.6 Depreciation & Amortization Expenses		
On Property, Plant and Equipment	5,667.55	8,241.83
Total (8.6)	5,667.55	8,241.83
8.7 Other Expenses		
A. Direct Expenses		
Construction Expenses		
JDA Expenses	2,661.89	1,195.07
Map Approval Charges	20,988.04	5,833.46
Labour Expenses	1,73,035.00	2,02,417.00
Total (A)	1,96,684.93	2,09,445.53
Indirect Expenses		
Audit Fees	1,500.00	432.00
Conveyance Expenses	-	848.65
Legal & Professional Fees	-	813.00
Bank Charges	133.08	313.17
Brokerage	11,028.00	-
GST Expenses		64.80
Gas Installation Charges at Site	5,200.00	-
Interest on Income Tax	405.24	
Interest on TDS	22.95	25.20
Round Off		0.14
Roc Charges	66.08	95.20
Registry Charges	1,875.00	-
Bank OD Interest	-	250.02
Car Insurance	639.18	349.91
Fire NOC	1,715.14	1,338.84
Office Expenses	78.15	3,087.04
Project insurance	-	417.35
RERA charges	141.38	362.36
RERA Registration Fees	-	223.04
Tally Renew Expenses	-	70.00
Total (B)	22,804.21	8,690.71
Total 8.7	2,19,489.14	2,18,136.24



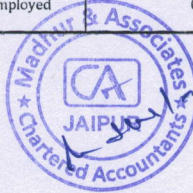
Rukmaa Infra Projects Private Limited

Mathur
Director

Rukmaa Infra Projects Private Limited

Rukma
Director

RUKMAA INFRA PROJECTS PRIVATE LIMITED						
RATIO FY 2024-25						
Ratios	Numerator	Denominator	Ratio FY 2024-25	Ratio FY 2023-24	Varian in %	(Amount in Hundreds)
Current ratio	Total current assets	Total current liabilities	7.34	18.99	61.35	Due to decrease in current assets and increase in liabilities
Debt-Equity ratio	Total Debt	Total Shareholders' equity	2.44	6.82	64.27	Decrease in loanliability and increase in shareholders fund
Debt service coverage ratio	Earning for Debt Service	Debt service	0.16	0.75	78.00	Increase in earnings
Return on equity ratio	Net Profit for the year less Preference dividend (if any)	Average total shareholders' equity	0.39	0.13	-209.37	increase in earnings
Inventory turnover ratio	Cost of Goods Sold	Average inventory	1.17	0.13	-831.78	Due to increase in sales
Net capital turnover ratio	Revenue from operations	working capital	1.86	0.12	-1434.89	Due to increase in sales
Net profit ratio	Net Profit for the year	Revenue from operations	0.05	0.10	45.07	increase in earnings
Return on capital employed	Profit before tax and finance costs	Capital employed	0.22	0.10	-113.28	increase in earnings



Rukmaa Infra Projects Private Limited

Signature
Director

Rukmaa Infra Projects Private Limited

Signature
Director

RUKMAA INFRA PROJECTS PRIVATE LIMITED

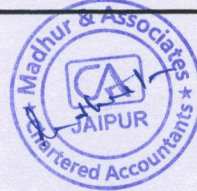
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CALCULATION OF DEFERRED TAX AS PER AS-22

For the Financial Year ended on 31st March, 2025

Note-9.1

PARTICULARS	(Amount in hundreds)
Opening balance of Deferred tax Assests / (Liability)	1266.94
A. Calculation of Deferred tax on Depreciation	
*WDV as per Income Tax Act	19,311.80
*WDV as per Companies Act, 2013	12,477.66
Difference (A)	6,834.14
B. Deferred Tax on Preliminary Expenses	
i. Expenses debited to Profit & loss a/c in FY 2021-22	250.00
ii. Expenses Allowable as per IT Act in FY 2021-22	10.00
iii. Expenses Allowable as per IT Act in FY 2022-23	10.00
iii. Expenses Allowable as per IT Act in FY 2023-24	10.00
iv. Expenses Allowable as per IT Act in FY 2024-25	10.00
Less: Permanent Difference	200.00
Difference (B)	10.00
C. Deferred Tax on Expenses u/s 43B(h)	
Expenses Disallowed in FY 2023-24	278.31
Expenses of FY 2023-24 allowed in FY 2024-25	83.31
Expenses disallowed u/s 43B(h) for FY 2024-25	195.00
Total (C)	610.30
Total difference	7,454.44
Deferred Tax Asset @ 26%	1,938.15
Net Deferred Tax Assests/ (Deferred Tax Liability)- carried to balance sheet	1,938.15
Net Deferred Tax Assests/ (Deferred Tax Liability)in Statement of Profit & Loss	671.21



Rukmaa Infra Projects Private Limited

M. K. Singh
Director

Rukmaa Infra Projects Private Limited

Q. C. H. R.
Director

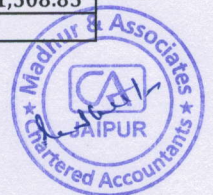
RUKMAA INFRA PROJECTS PRIVATE LIMITED					
Annexure- A			(Amount in Hundred)		
Trade Payables ageing schedule as on 31st March, 2025					
Particulars	Outstanding for period from due date of payment				
	Less than one year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	641.86	-	-	-	641.86
(ii) Others	82,989.24	6,251.26	2,100.28	-	91,340.78
(iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed dues- Others	-	-	-	-	-
Total	83,631.10	6,251.26	2,100.28	-	91,982.64
Annexure- A			(Amount in Hundred)		
Trade Payables ageing schedule as on 31st March, 2024					
Particulars	Outstanding for period from due date of payment				
	Less than one year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	293.30	-	-	-	293.30
(ii) Others	29,340.37	-	-	1,875.18	31,215.55
(iii) Disputed Dues- MSME	-	-	-	-	-
iv) Disputed dues- Others	-	-	-	-	-
Total	29,633.67	-	-	1,875.18	31,508.85

Rukmaa Infra Projects Private Limited

M. H. J. S.
Director

Rukmaa Infra Projects Private Limited

24/01/24
Director

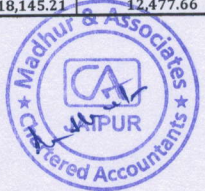


RUKMAA INFRA PROJECTS PRIVATE LIMITED										
PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS										
DEPRECIATION AS PER COMPANIES ACT, 2013										
For the Financial Year 31st March, 2025										
Note-4.1										(Amount in Hundred)
S.NO.	NAME OF ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK	
		BALANCE AS ON 01.4.2024	ADDITION	DEDUCTION	BALANCE AS ON 31.03.2025	BALANCE UPTO 01.04.2024	USEFUL LIFE IN YEARS	DEP. FOR THE YEAR	TOTAL DEP. AS ON 31.03.2025	BALANCE AS ON 31.03.2024
										BALANCE AS ON 31.03.2025
1	Motor car	31,446.03		-	31,446.03	13,300.82	8.00	5,667.55	18,968.37	18,145.21
										12,477.66
	Total	31,446.03		-	31,446.03	13,300.82		5,667.55	18,968.37	18,145.21
										12,477.66

Rukmaa Infra Projects Private Limited

mmil
Director

Rukmaa Infra Projects Private Limited
YCMR
Director



RUKMAA INFRA PROJECTS PRIVATE LIMITED											
CIN: U70109RJ2022PTC084100											
PROPERTY, PLANT & EQUIPMENTS & INTANGIBLE ASSETS											
DEPRECIATION CHART AS PER INCOME-TAX ACT											
For the Financial Year 31st March, 2025											
(Amount in Hundred)											
S.NO.	NAME OF ASSETS	OPENING BALANCE AS ON 01.04.2024	ADDITION		DELETIO N	TOTAL	RATES(%)	DEPRECIATION		TOTAL DEP. FOR THE YEAR	CLOSING BALANCE AS ON 31.03.2025
			UPTO 03/10/2024	AFTER 03/10/2024				FULL	HALF		
1	Motor car	22,719.76	-	-	-	22,719.76	15%	3,407.96	-	3,407.96	19,311.80
	TOTAL	22,719.76	-	-	-	22,719.76		3,407.96	-	3,407.96	19,311.80
Note: Depreciation has been rounded off											

Rukmaa Infra Projects Private Limited

Mmt VML
Director

Rukmaa Infra Projects Private Limited

24/04/24
Director

RUKMA INFRA PROJECTS PRIVATE LTD

CIN: U45400RJ2021PTC076846

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Hundred)

1. SIGNIFICANT ACCOUNTING POLICIES

a. Basis of accounting and preparation of financial statements

The following significant Accounting Policies have been adopted by the Company in preparing the financial statement of the Company.

- i. The Accounts have been prepared using historical cost convention and on the basis of going concern, with revenue recognized and expenses accounted for on accrual basis.
- ii. The accounting policies not referred to otherwise are consistent with generally accepted accounting principles followed in the Country.

b. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amount of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in the preparation of financial statements are prudent and reasonable.

c. Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and balance with banks. Cash equivalents are short term balances, highly liquid investments that are really convertible into known amount of cash and which are subject to insignificant risk of changes in value.

d. Foreign currency transaction and translations

The foreign exchange earnings and outgo of the Company for the financial year under reporting is NIL.

e. Inventories

Inventories are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.

f. Revenue recognition

Sales of Goods

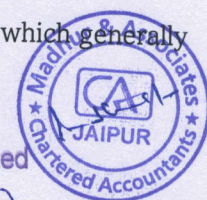
Sales are recognized on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

Rukmaa Infra Projects Private Limited

mndm
Director

Rukmaa Infra Projects Private Limited

27/3/25
Director



RUKMA INFRA PROJECTS PRIVATE LTD

CIN: U45400RJ2021PTC076846

g. The sale consideration of immovable property (other than capital assets) where ever is less than value adopted or assessed or assessable by any authority of a State Government, the difference is within the permissible 10% variation.

h. Property, Plant and Equipments

The gross block of Property, Plant and Equipment's are started at cost of acquisition/construction, including any cost attributable to bringing the assets to their working condition for their intended use.

i. Depreciation and amortization

Depreciation has been provided on the WDV method, as prescribed in schedule-II to the Companies Act, 2013 read with rules thereof (including any statutory modification or re-enactment thereof, for time being in force).

j. There are no contingent liabilities as 31.03.2025

k. No borrowing cost is attributable to fixed assets during FY 2024-25

l. Earnings per share

Basis earning per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

m. In the opinion of Board of directors, the aggregate value of current assets, loans and advances on realization in ordinary course of business will not be less than the amount at which these are stated in the balance sheet.

n. The Balances of all third parties are subject to verification & confirmation from such parties, the classification of Trade Receivables in terms of realization has been done on the basis of information and explanation provided by the management.

o. The classification of assets and liabilities as non-current and current are done on the basis of estimated time period of its receipt/adjustment and payment/adjustment respectively in future.

p. The company has used the borrowed fund from banks for the purpose it was taken during reporting period.

q. The company has not granted any Loans or Advances in the nature of loans to any promoters, Directors, KMPs and the related parties during financial year 2024-25

Rukmaa Infra Projects Private Limited

M. N. Choudhary
Director

Rukmaa Infra Projects Private Limited

R. C. Mehta
Director



RUKMA INFRA PROJECTS PRIVATE LTD

CIN: U45400RJ2021PTC076846

r. Payment to Auditors

Particulars	Amount (in hundreds)
Audit Remuneration (including Tax)	Rs. 509.76/-
Other fees (including Tax)	-

s. As explained to us, no employee received remuneration in excess of limit laid down in under companies Act, 2013

t. Undisclosed income

The Company has no such income that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 so there is no requirement to record any such income in the books of accounts during F.Y. 2024-25

u. The company does not deal in Crypto Currency or Virtual Currency.

v. The Company has been sanctioned loan limits, from banks which were secured on the basis of security of current assets. The working capital (Overdraft) and BG limits were sanctioned by the banks. Requirement regarding submission of quarterly returns or statements of current assets were not raise by concerned lender. Said loan limit has been closed during the reporting period.

w. The applicability of MSMED Act, 2006 to the various suppliers/parties is disclosed as per information available to the best of our knowledge and accordingly disallowance of expenses regarding delayed payment to MSME creditors pursuant to section 43(B)(h) of Income Tax Act, 1961 is done and there are no any other MSME creditors as on 31.03.2025. No interest expenses booked or provision for payment of interest to such MSME creditors is booked, in books of accounts during FY 2024-25

x. All the amounts as shown in Financial Statements ended on 31st March 2025 and 31st March 2024 are rounded off to nearest hundreds except equity shares and per equity share data and expressly mentioned.

y. Previous Year's figures are reworked, regrouped, rearranged wherever necessary. Amount and disclosures for preceding year are included as integral part of current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

Rukmaa Infra Projects Private Limited

Mudhul
Director

Rukmaa Infra Projects Private Limited

22/04/25
Director

