

<b>FORM</b>	<b>ITR- 6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (See rule 12 of the Income-tax Rules,1962)		<b>Assessment Year</b>					
				2	0	2	6	-	2
<b>Part A-GEN</b>		<b>GENERAL</b>							
<b>PERSONAL INFORMATION</b>	(A1) Name					(A2) PAN			
	(A3) Is there any change in the company's name? If yes, please furnish the old name					(A4) Corporate Identity Number (CIN) issued by MCA			
(A5) Date of incorporation (DD/MM/YYYY)			(A6) Date of commencement of business (DD/MM/YYYY)						
/ /			/ /						
Addresses to be provided for communication purposes:  Primary Address (A8a) Flat/Door/Block No (A9a) Name of Premises/Building/Village					(A7) Type of company (Tick any one) <input checked="" type="checkbox"/>				
					(i) Domestic Company			<input type="checkbox"/>	
					(ii) Foreign Company			<input type="checkbox"/>	

(A10a) Road/Street/Post Office (A11a) Area/Locality(A12a) Town/City/District (A13a) State (A14a) Pin code/Zip code (A15a) Country		If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	
Secondary Address (A8b) Flat/Door/Block No (A9b) Name of Premises/Building/Village (A10b) Road/Street/Post Office (A11b) Area/Locality(A12b) Town/City/District (A13b) State (A14b) Pin code/Zip code (A15b) Country			
Details to be provided for communication purposes:			
(A16) Office Phone Number with STD code/ Primary Mobile No. of the taxpayer		(A17) Secondary Mobile No.	(A18) Primary Email ID of the taxpayer
Secondary Email ID			
(A19) (ai)	Due date for filing return of income [Dropdown to be provided]: 1. 31st October 2. 30th November		
(A19) (aii)	1 Filed u/s (Tick)	<input type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- After condonation of delay, <input type="checkbox"/> 170A- After order by the tribunal or court	
	2 Or filed in response to notice u/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148, <input type="checkbox"/> 153C	
(b)	If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)		__/__/__
(c)	If filed, in response to notice u/s 139(9)/142(1)/148/153C or order u/s 119(2)(b) or order referred to in section 170A, enter Unique Number /Document Identification Number and date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement		/ /
(d)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident		
(e)	Have you opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in efilling utility) (applicable on Domestic Company) If yes, please furnish the AY in which said option is exercised for the first time along with date of filing of relevant form (10-IB/ 10-IC/ 10-ID) & acknowledgment number. If no, whether you are choosing to opt for taxation under section 115BA/115BAA/115BAB this year? (drop down to be provided in efilling utility) Please provide the date of filing of relevant form (10-IB/10-IC/10-ID) & acknowledgment number.		
(f)	Whether total turnover/ gross receipts in the previous year 2023-2024 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)		
(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)?		
(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(i)	In the case of non-resident, is there a Significant Economic Presence (SEP) in India (Tick) <input type="checkbox"/> Yes <input type="checkbox"/> No please provide details of (a) aggregate of payments arising from the transaction or transactions during the previous year as referred in Explanation 2A(a) to Section 9(1)(i); (b) number of users in India as referred in Explanation 2A(b) to Section 9(1)(i).		
(j)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? If yes, please provide details.		
	Act under which registration required		
	Date of Registration	(DD/MM/YYYY)	Registration Number
(k)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(l)	Whether assessee has a unit located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(m)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(n)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.		
(o)	Whether the company is a producer company as defined in Sec.378A of Companies Act, 2013? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(p)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes, please furnish following information -		
	(1)	Name of the representative assessee	
	(2)	Email ID of the representative assessee	
	(3)	Contact number of the representative assessee	
(q)	Whether you are recognized as start up by DPIIT		<input type="checkbox"/> Yes <input type="checkbox"/> No

FILING STATUS

	(1)	If yes, please provide start up recognition number allotted by the DPIIT		
	(2)	Whether certificate from inter-ministerial board for certification is received?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	(3)	If yes provide the certification number		
	(4)	Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	(5)	If yes, provide date of filing Form-2		
	(r)	Legal Entity Identifier (LEI) details (mandatory if refund is 50 Crores or more)		
		LEI Number	Valid upto date	
	(s)	Whether you are recognized as MSME?		<input type="checkbox"/> Yes <input type="checkbox"/> No
		If yes, please provide registration number allotted as per MSMED Act, 2006		

AUDIT INFORMATION	A20	(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No		
	(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB/ 44BBC/44BBD/ 44D? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(a2i)	Please select the range of total sales/turnover/gross receipts of business (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Up to Rs. 1 crore <input type="checkbox"/> More than Rs. 1 crore and up to Rs. 10 crores <input type="checkbox"/> More than Rs.10 crores			
	(a2ii)	If "More than Rs. 1 crore and up to Rs. 10 crores" option is selected at a2i, please select the percentage of amounts received in cash & non a/c payee cheque/ bank draft out of the aggregate receipts during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5%			
	(a2iii)	If "More than Rs. 1 crore and up to Rs. 10 crores" option is selected at a2i, please select the percentage of payments made in cash & non a/c payee cheque/ bank draft out of the aggregate payments made during the previous year <input type="checkbox"/> Up to 5% <input type="checkbox"/> More than 5%			
	(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No (Note to Systems: For cases where a2i exceeds INR 10 crores, this should be an automatic Yes)			
		If Yes is selected at (b), mention by virtue of which of the following conditions:			
	(bi)	Sales, turnover or gross receipts exceeds the limits specified under section 44AB (Tick) <input checked="" type="checkbox"/>			
	(bii)	Assessee falling u/s 44BB but not offering income on presumptive basis (Tick) <input checked="" type="checkbox"/>			
	(biii)	Assessee falling u/s 44BBB but not offering income on presumptive basis (Tick) <input checked="" type="checkbox"/>			
	(biv)	Others (Tick) <input checked="" type="checkbox"/>			
	(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below			
		(1)	Date of furnishing of audit report		
		(2)	Acknowledgement Number of the Audit Report		
		(3)	Name of the auditor (proprietorship/firm)		
		(4)	Permanent Account Number (PAN) of the proprietorship/ firm		
	(di)	Are you liable for Audit u/s 92E? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	(dii)	If (di) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Date of furnishing audit report? DD/MM/YYYY	Acknowledgement Number
	(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under: )			
		Sl. No.	Section Code	Date (DD/MM/YYYY)	
				Acknowledgement Number	
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act				

			<i>Act and section</i>	<i>(DD/MM/YY)</i>	<i>Act and section</i>	<i>(DD/MM/YY)</i>	
HOLDING STATUS	A21	(a) Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)					
		(b) If subsidiary company, mention the details of the Holding Company					
			PAN	Name of Holding Company	Address of Holding Company	Percentage of Shares held	
		(c) If holding company, mention the details of the subsidiary companies					
		PAN	Name of Subsidiary Company	Address of Subsidiary Company	Percentage of Shares held		
BUSINESS ORGANISATION	A22	(a) In case of amalgamating company, mention the details of amalgamated company					
			PAN	Name of Amalgamated Company	Address of Amalgamated Company	Date of Amalgamation	
		(b) In case of amalgamated company, mention the details of amalgamating company					
			PAN	Name of Amalgamating Company	Address of Amalgamating Company	Date of Amalgamation	
		(c) In case of demerged company, mention the details of resulting company					
			PAN	Name of Resulting Company	Address of Resulting Company	Date of Demerger	
KEY PERSONS	A23	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.					
		S.No.	Name	Designation	Residential Address	PAN/Aadhaar No.	Director Identification Number (DIN) issued by MCA, in case of Director
SHAREHOLDERS INFORMATION	A24	Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year					
		S.No.	Name and Address		Percentage of shares held	PAN (if allotted)	
OWNERSHIP INFORMATION	A25	(a) In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year					
		S.No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)	
		(b) In case of Foreign company, please furnish the details of immediate parent company.					
		S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence
(c) In case of foreign company, please furnish the details of ultimate parent company							

	S.No	Name	Address	Country of residence	PAN (if allotted)	Taxpayer's registration number or any unique identification number allotted in the country of residence	
NATURE OF COMPANY AND ITS BUSINESS	A26	Nature of company				(Tick) <input checked="" type="checkbox"/>	
	1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	2	Whether a company owned by the Reserve Bank of India			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	7	Whether a company being a non-banking Financial Institution			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1			<input type="checkbox"/> Yes <input type="checkbox"/> No		
	Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)						
	S.No.		Code		Description		
	(i)						
	(ii)						
(iii)							

Part A-BS		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2026 OR AS ON THE DATE OF AMALGAMATION						
<b>I Equity and Liabilities</b>								
EQUITY AND LIABILITIES	1	Shareholder's fund						
	A	Share capital						
	i	Authorised	Ai					
	ii	Issued, Subscribed and fully Paid up	Aii					
	iii	Subscribed but not fully paid	Aiii					
	iv	Total (Aii + Aiii)		Aiv				
	B	Reserves and Surplus						
	i	Capital Reserve	Bi					
	ii	Capital Redemption Reserve	Bii					
	iii	Securities Premium Reserve	Biii					
	iv	Debenture Redemption Reserve	Biv					
	v	Revaluation Reserve	Bv					
	vi	Share options outstanding amount	Bvi					
vii	Other reserve (specify nature and amount)							
a		vii a						
b		vii b						

	c	Total (viiia + viib)	Bvii		
viii		Surplus i.e. Balance in statement of profit and loss (Debit balance to be shown as -ve figure)	Bviii		
ix		Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)		Bix	
C		Money received against share warrants		1C	
D		Total Shareholder's fund (Aiv + Bix + 1C)		1D	
2		Share application money pending allotment			
i		Pending for less than one year	i		
ii		Pending for more than one year	ii		
iii		Total (i + ii)		2	
3		Non-current liabilities			
A		Long-term borrowings			
i		Bonds/ debentures			
a		Foreign currency	ia		
b		Rupee	ib		
c		Total (ia + ib)		ic	
ii		Term loans			
a		Foreign currency	iaa		
b		Rupee loans			
1		From Banks	b1		
2		From others	b2		
3		Total (b1 + b2)	b3		
c		Total Term loans (iaa + b3)		iic	
iii		Deferred payment liabilities		iii	
iv		Deposits from related parties		iv	
v		Other deposits		v	
vi		Loans and advances from related parties		vi	
vii		Other loans and advances		vii	
viii		Long term maturities of finance lease obligations		viii	
ix		Total Long-term borrowings (ic + iic + iii + iv + v + vi + vii + viii)		3A	
B		Deferred tax liabilities (net)		3B	
C		Other long-term liabilities			
i		Trade payables	i		
ii		Others	ii		
iii		Total Other long-term liabilities (i + ii)		3C	
D		Long-term provisions			
i		Provision for employee benefits	i		
ii		Others	ii		
iii		Total (i + ii)		3D	
E		Total Non-current liabilities (3A + 3B + 3C + 3D)		3E	
4		Current liabilities			
A		Short-term borrowings			
i		Loans repayable on demand			
a		From Banks	ia		
b		From Non-Banking Finance Companies	ib		
c		From other financial institutions	ic		
d		From others	id		

		e	Total Loans repayable on demand (ia + ib + ic + id)		ie			
		ii	Deposits from related parties		ii			
		iii	Loans and advances from related parties		iii			
		iv	Other loans and advances		iv			
		v	Other deposits		v			
		vi	Total Short-term borrowings (ie + ii + iii + iv + v)		4A			
		<b>B Trade payables</b>						
		i	Outstanding for more than 1 year	i				
		ii	Others	ii				
		iii	Total Trade payables (i + ii)		4B			
		<b>C Other current liabilities</b>						
		i	Current maturities of long-term debt	i				
		ii	Current maturities of finance lease obligations	ii				
		iii	Interest accrued but not due on borrowings	iii				
		iv	Interest accrued and due on borrowings	iv				
		v	Income received in advance	v				
		vi	Unpaid dividends	vi				
		vii	Application money received for allotment of securities and due for refund and interest accrued	vii				
		viii	Unpaid matured deposits and interest accrued thereon	viii				
		ix	Unpaid matured debentures and interest accrued thereon	ix				
		x	Other payables	x				
		xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)		4C			
		<b>D Short-term provisions</b>						
		i	Provision for employee benefit	i				
		ii	Provision for Income-tax	ii				
		iii	Proposed Dividend	iii				
		iv	Tax on dividend	iv				
		v	Other	v				
		vi	Total Short-term provisions (i + ii + iii + iv + v)		4D			
		<b>E Total Current liabilities (4A + 4B + 4C + 4D)</b>				4E		
		<b>Total Equity and liabilities (1D + 2 + 3E + 4E)</b>				I		
<b>II</b>	<b>ASSETS</b>							
<b>ASSETS</b>	<b>I</b>	<b>Non-current assets</b>						
	<b>A</b>	<b>Fixed assets</b>						
		<b>i</b>	<b>Tangible assets</b>					
			<b>a</b>	Gross block	<b>ia</b>			
			<b>b</b>	Depreciation	<b>ib</b>			
			<b>c</b>	Impairment losses	<b>ic</b>			
			<b>d</b>	Net block (ia – ib - ic)	<b>id</b>			
			<b>ii</b>	<b>Intangible assets</b>				
				<b>a</b>	Gross block	<b>iaa</b>		
				<b>b</b>	Amortization	<b>iib</b>		
				<b>c</b>	Impairment losses	<b>iic</b>		
				<b>d</b>	Net block (iaa – iib - iic)	<b>iid</b>		
			<b>iii</b>	Capital work-in-progress			<b>iii</b>	
			<b>iv</b>	Intangible assets under development			<b>iv</b>	
		<b>v</b>	Total Fixed assets (id + iid + iii + iv)			<b>Av</b>		

B	<b>Non-current investments</b>			
	i	Investment in property	i	
	ii	Investments in Equity instruments		
	a	Listed equities	ia	
		Unlisted equities	ib	
		Total (ia + ib)	ic	
	iii	Investments in Preference shares	iii	
	iv	Investments in Government or trust securities	iv	
	v	Investments in Debenture or bonds	v	
	vi	Investments in Mutual funds	vi	
	vii	Investments in Partnership firms	vii	
	viii	Others Investments	viii	
	ix	Total Non-current investments (i + ic + iii + iv + v + vi + vii + viii)		Bix
	<b>C Deferred tax assets (Net)</b>			C
	<b>D Long-term loans and advances</b>			
	i	Capital advances	i	
	ii	Security deposits	ii	
	iii	Loans and advances to related parties	iii	
	iv	Other Loans and advances	iv	
	v	Total Long-term loans and advances (i + ii + iii + iv)		Dv
vi	Long-term loans and advances included in Dv which is			
a	for the purpose of business or profession	via		
	not for the purpose of business or profession	vib		
	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic		
<b>E Other non-current assets</b>				
i	Long-term trade receivables			
	a	Secured, considered good	ia	
	b	Unsecured, considered good	ib	
	c	Doubtful	ic	
	d	Total Other non-current assets (ia + ib + ic)	id	
ii	Others	ii		
iii	Total (id + ii)		Eiii	
iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act		iv	
<b>F Total Non-current assets (Av + Bix + C + Dv + Eiii)</b>			1F	
<b>2 Current assets</b>				
<b>A Current investments</b>				
i	Investment in Equity instruments			
	a	Listed equities	ia	
	b	Unlisted equities	ib	
	c	Total (ia + ib)	ic	
	ii	Investment in Preference shares	ii	
	iii	Investment in government or trust securities	iii	
iv	Investment in debentures or bonds	iv		
v	Investment in Mutual funds	v		

	vi	Investment in partnership firms	vi		
	vii	Other investment	vii		
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			Aviii
	<b>B</b>	<b>Inventories</b>			
	i	Raw materials	i		
	ii	Work-in-progress	ii		
	iii	Finished goods	iii		
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv		
	v	Stores and spares	v		
	vi	Loose tools	vi		
	vii	Others	vii		
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii
	<b>C</b>	<b>Trade receivables</b>			
	i	Outstanding for more than 6 months	i		
	ii	Others	ii		
	iii	Total Trade receivables (i + ii + iii)			Ciii
	<b>D</b>	<b>Cash and cash equivalents</b>			
	i	Balances with Banks	i		
	ii	Cheques, drafts in hand	ii		
	iii	Cash in hand	iii		
	iv	Others	iv		
	v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv
	<b>E</b>	<b>Short-term loans and advances</b>			
	i	Loans and advances to related parties	i		
	ii	Others	ii		
	iii	Total Short-term loans and advances (i + ii)			Eiii
	iv	Short-term loans and advances included in Eiii which is			
	a	for the purpose of business or profession	iva		
	b	not for the purpose of business or profession	ivb		
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc		
	<b>F</b>	Other current assets			<b>F</b>
	<b>G</b>	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)			<b>2G</b>
	<b>Total Assets (1F + 2G)</b>				<b>II</b>

Part A-BS – Ind AS		BALANCE SHEET AS ON 31 <sup>ST</sup> DAY OF MARCH, 2026 OR AS ON THE DATE OF BUSINESS COMBINATION <i>[applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]</i>			
<b>I</b>	<b>Equity and Liabilities</b>				
	<b>1</b>	<b>Equity</b>			
	<b>A</b>	<b>Equity share capital</b>			
		i	Authorised	Ai	
		ii	Issued, Subscribed and fully paid up	Aii	
		iii	Subscribed but not fully paid	Aiii	
		iv	Total (Aii + Aiii)		Aiv
	<b>B</b>	<b>Other Equity</b>			

			i	Other Reserves				
			a	Capital Redemption Reserve	ia			
			b	Debenture Redemption Reserve	ib			
			c	Share Options Outstanding account	ic			
			d	Other (specify nature and amount)	id			
			e	Total other reserves (ia + ib + ic + id)	ie			
			ii	Retained earnings (Debit balance of statement of P&L to be shown as -ve figure)	ii			
			iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)				Biii
			C	Total Equity (Aiv + Biii)				1C
			2	Liabilities				
A	Non-current liabilities							
I	Financial Liabilities							
	Borrowings							
a	Bonds or debentures							
1	Foreign currency	a1						
2	Rupee	a2						
3	Total (1 + 2)		a3					
b	Term loans							
1	Foreign currency	b1						
2	Rupee loans							
i	From Banks	i						
ii	From other parties	ii						
iii	Total (i + ii)	b2						
3	Total Term loans (b1 + b2)		b3					
c	Deferred payment liabilities			c				
d	Deposits			d				
e	Loans from related parties			e				
f	Long term maturities of finance lease obligations			f				
g	Liability component of compound financial instruments			g				
h	Other loans			h				
i	Total borrowings (a3 + b3 + c + d + e + f + g + h)			i				
j	Trade Payables			j				
k	Other financial liabilities (Other than those specified in II under provisions)			k				
II	Provisions							
a	Provision for employee benefits	a						
b	Others (specify nature)	b						
c	Total Provisions		IIc					
III	Deferred tax liabilities (net)			III				
IV	Other non-current liabilities							
a	Advances	a						
b	Others (specify nature)	b						
c	Total Other non-current liabilities		IVc					
Total Non-Current Liabilities (Ii + Ij + Ik + IIc + III + IVc)			2A					
B	Current liabilities							
I	Financial Liabilities							
i	Borrowings							
a	Loans repayable on demand							

		1	From Banks	1			
		2	From Other parties	2			
		3	Total Loans repayable on demand (1 + 2)	3			
		b	Loans from related parties	b			
		c	Deposits	c			
		d	Other loans (specify nature)	d			
		Total Borrowings (a3 + b + c + d)				li	
		ii Trade payables				lii	
		iii Other financial liabilities					
		a	Current maturities of long-term debt	a			
		b	Current maturities of finance lease obligations	b			
		c	Interest accrued	c			
		d	Unpaid dividends	d			
		e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e			
		f	Unpaid matured deposits and interest accrued thereon	f			
		g	Unpaid matured debentures and interest accrued thereon	g			
		h	Others (specify nature)	h			
		i Total Other financial liabilities (a + b + c + d + e + f + g + h)				liii	
		iv Total Financial Liabilities (li + lii + liii)				liv	
		II Other Current liabilities					
		a	Revenue received in advance	a			
		b	Other advances (specify nature)	b			
		c	Others (specify nature)	c			
		d Total Other current liabilities (a + b + c)				IId	
		III Provisions					
		a	Provision for employee benefits	a			
		b	Others (specify nature)	b			
		c Total provisions (a + b)				IIIc	
		IV Current Tax Liabilities (Net)				IV	
		Total Current liabilities (Iiv + IId + IIIc + IV)				2B	
		Total Equity and liabilities (1C + 2A + 2B)				I	
	II	ASSETS					
	1	Non-current assets					
	A	Property, Plant and Equipment					
	a	Gross block		a			
	b	Depreciation		b			
	c	Impairment losses		c			
	d Net block (a - b - c)				Ad		
	B	Capital work-in-progress				B	
	C	Investment Property					
	a	Gross block		a			
	b	Depreciation		b			
	c	Impairment losses		c			
	d Net block (a - b - c)				Cd		
	D	Goodwill					
	a	Gross block		a			

	b	Impairment losses	b		
	c	Net block (a – b)			Dc
E	Other Intangible Assets				
	a	Gross block	a		
	b	Amortisation	b		
	c	Impairment losses	c		
	d	Net block (a – b - c)			Ed
F	Intangible assets under development				F
G	Biological assets other than bearer plants				
	a	Gross block	a		
	b	Impairment losses	b		
	c	Net block (a – b)			Gc
H	Financial Assets				
I	Investments				
i	Investments in Equity instruments				
	a	Listed equities	ia		
	b	Unlisted equities	ib		
	c	Total (ia + ib)			ic
	ii	Investments in Preference shares	ii		
	iii	Investments in Government or trust securities	iii		
	iv	Investments in Debenture or bonds	iv		
	v	Investments in Mutual funds	v		
	vi	Investments in Partnership firms	vi		
	vii	Others Investments (specify nature)	vii		
	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)			HI
II	Trade Receivables				
	a	Secured, considered good	a		
	b	Unsecured, considered good	b		
	c	Doubtful	c		
	d	Total Trade receivables			III
III	Loans				
	i	Security deposits	i		
	ii	Loans to related parties	ii		
	iii	Other loans (specify nature)	iii		
	iv	Total Loans (i + ii + iii)			IIII
	v	Loans included in IIII above which is-			
		a	for the purpose of business or profession	va	
		b	not for the purpose of business or profession	vb	
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc	
IV	Other Financial Assets				
		i	Bank Deposits with more than 12 months maturity	i	
		ii	Others	ii	
		iii	Total of Other Financial Assets (i + ii)		IIIV
I	Deferred Tax Assets (Net)				I
J	Other non-current Assets				
	i	Capital Advances	i		

	ii	Advances other than capital advances	ii		
	iii	Others (specify nature)	iii		
	iv	Total non-current assets (i + ii + iii)			J
	v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v		
	Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)				1
2	Current assets				
	A Inventories				
	i	Raw materials	i		
	ii	Work-in-progress	ii		
	iii	Finished goods	iii		
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv		
	v	Stores and spares	v		
	vi	Loose tools	vi		
	vii	Others	vii		
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A
	B Financial Assets				
	I Investments				
	i	Investment in Equity instruments			
	a	Listed equities	ia		
	b	Unlisted equities	ib		
	c	Total (ia + ib)		ic	
	ii	Investment in Preference shares		ii	
	iii	Investment in government or trust securities		iii	
	iv	Investment in debentures or bonds		iv	
	v	Investment in Mutual funds		v	
	vi	Investment in partnership firms		vi	
	vii	Other Investments		vii	
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)			I
	II Trade receivables				
	i	Secured, considered good	i		
	ii	Unsecured, considered good	ii		
	iii	Doubtful	iii		
	iv	Total Trade receivables (i + ii + iii)			II
	III Cash and cash equivalents				
	i	Balances with Banks (of the nature of cash and cash equivalents)	i		
	ii	Cheques, drafts in hand	ii		
	iii	Cash on hand	iii		
	iv	Others (specify nature)	iv		
	v	Total Cash and cash equivalents (i + ii + iii + iv)			III
	IV Bank Balances other than III above				IV
	V Loans				
	i	Security Deposits	i		
	ii	Loans to related parties	ii		
	iii	Others (specify nature)	iii		

	iv	Total loans (i + ii + iii)		V	
	v	Loans and advances included in V above which is-			
	a	for the purpose of business or profession	va		
	b	not for the purpose of business or profession	vb		
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc		
	VI	Other Financial Assets		VI	
		Total Financial Assets (I + II + III + IV + V + VI)		2B	
	C	Current Tax Assets (Net)		2C	
	D	Other current assets			
	i	Advances other than capital advances	i		
	ii	Others (specify nature)	ii		
	iii	Total		2D	
		Total Current assets (2A + 2B + 2C + 2D)		2	
		Total Assets (1 + 2)		II	

<b>Part A- Manufacturing Account</b>	<b>Manufacturing Account for the financial year 2025-26</b> (fill items 1 to 3 in a case where regular books of account are maintained, otherwise fill items 61 to 62 as applicable)					
	1	Debits to Manufacturing account				
	A	Opening Inventory				
		i	Opening stock of raw-material	i		
		ii	Opening stock of Work in progress	ii		
		iii	Total (i + ii)		Aiii	
	B	Purchases (net of refunds and duty or tax, if any)			B	
	C	Direct wages			C	
	D	Direct expenses (Di + Dii + Diii)			D	
		i	Carriage inward	i		
		ii	Power and fuel	ii		
		iii	Other direct expenses	iii		
	E	Factory Overheads				
		i	Indirect wages	i		
		ii	Factory rent and rates	ii		
		iii	Factory Insurance	iii		
		iv	Factory fuel and power	iv		
		v	Factory general expenses	v		
		vi	Depreciation of factory machinery	vi		
		vii	Total (i+ii+iii+iv+v+vi)		Evii	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F	
	2	Closing Stock				
		i	Raw material	2i		
		ii	Work-in-progress	2ii		
			Total (2i + 2ii)		2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3	

Part A- Trading Account		Trading Account for the financial year 2025-26 (fill items 4 to 12 in a case where regular books of account are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO TRADING ACCOUNT	<b>4</b>	<b>Revenue from operations</b>			
	<b>A</b>	<b>Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)</b>			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)			Aiv
	<b>B</b>	<b>Gross receipts from Profession</b>			<b>B</b>
	<b>C</b>	<b>Duties, taxes and cess received or receivable in respect of goods and services sold or supplied</b>			
	i	Union Excise duties	i		
ii	Service tax	ii			
iii	VAT/ Sales tax	iii			
iv	Central Goods & Service Tax (CGST)	iv			
v	State Goods & Services Tax (SGST)	v			
vi	Integrated Goods & Services Tax (IGST)	vi			
vii	Union Territory Goods & Services Tax (UTGST)	vii			
viii	Any other duty, tax and cess	viii			
ix	Total (i + ii + iii + iv +v+ vi+vii+viii)			Cix	
<b>D</b>	<b>Total Revenue from operations (Aiv + B +Cix)</b>			<b>4D</b>	
	<b>5</b>	<b>Closing Stock of Finished Goods</b>			<b>5</b>
	<b>6</b>	<b>Total of credits to Trading Account (4D + 5)</b>			<b>6</b>
DEBITS TO TRADING ACCOUNT	<b>7</b>	<b>Opening Stock of Finished Goods</b>			<b>7</b>
	<b>8</b>	<b>Purchases (net of refunds and duty or tax, if any)</b>			<b>8</b>
	<b>9</b>	<b>Direct Expenses (9i + 9ii + 9iii)</b>			<b>9</b>
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	<b>10</b>	<b>Duties and taxes, paid or payable, in respect of goods and services purchased</b>			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
vi	VAT/ Sales tax	10vi			
vii	Central Goods & Service Tax (CGST)	10vii			
viii	State Goods & Services Tax (SGST)	10viii			
ix	Integrated Goods & Services Tax (IGST)	10ix			
x	Union Territory Goods & Services Tax (UTGST)	10x			
xi	Any other tax, paid or payable	10xi			
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)			10xii	
	<b>11</b>	<b>Cost of goods produced – Transferred from Manufacturing Account</b>			<b>11</b>

12	Gross Profit from Business/Profession - transferred to Statement of Profit and Loss (6-7-8-9-10xii-11)	12	
12a	Turnover from Intraday Trading	12a	
12b	Income from Intraday Trading - transferred to Statement of Profit and Loss	12b	
12c	Turnover from Futures & Options Trading	12c	
12d	Income from Futures & Options Trading - transferred to Statement of Profit and Loss	12d	

Part A-P & L		STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR 2025-26 (fill items 13 to 60 in a case where regular books of account are maintained, otherwise fill items 61 to 62 as applicable)			
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account (12+12b+12d)			13
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
	xi	Any other income (specify nature and amount)			
		A	xia		
		B	xib		
		C	xic		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
	15	Total of credits to Statement of profit and loss (13+14xii)			15
DEBITS TO STATEMENT OF PROFIT AND LOSS	DE	Freight outward			16
	17	Consumption of stores and spare parts			17
	18	Power and fuel			18
	19	Rents			19
	20	Repairs to building			20
	21	Repairs to machinery			21
	22	Compensation to employees			
		i	Salaries and wages	22i	
		ii	Bonus	22ii	
		iii	Reimbursement of medical expenses	22iii	
		iv	Leave encashment	22iv	
		v	Leave travel benefits	22v	
	vi	Contribution to approved superannuation fund	22vi		
	vii	Contribution to recognised provident fund	22vii		
	viii	Contribution to recognised gratuity fund	22viii		
	ix	Contribution to any other fund	22ix		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xiiia	Whether any compensation, included in 22xi, paid to non-residents	xiiia	Yes / No	

	xiib	If Yes, amount paid to non-residents	xiib		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		
	vi	State Goods & Services Tax (SGST)	44vi		
	vii	Integrated Goods & Services Tax (IGST)	44vii		
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		

	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)										44x	
	45	Audit fee										45	
	46	Other expenses (specify nature and amount)											
		i									i		
		ii									ii		
		iii	Total (i + ii)								46iii		
	47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
		(i1)										47i(1)	
		(i2)										47i(2)	
		(i3)										47i(3)	
		(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]										47i	
		ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)								47ii		
		S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount
		1											
		Rows can be added as required											
		iii	Others (amounts less than Rs. 1 lakh)								47iii		
		iv	Total Bad Debt (47i + 47ii + 47iii)								47iv		
	48	Provision for bad and doubtful debts										48	
	49	Other provisions										49	
	50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]										50	
	51	Interest											
		i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company								i		
		ii	To others								ii		
		iii	Total (i + ii)								51iii		
	52	Depreciation and amortization										52	
	53	Net profit before taxes (50 – 51iii – 52)										53	
	54	Provision for current tax										54	
	55	Provision for Deferred Tax										55	
	56	Profit after tax (53 - 54 - 55)										56	
	57	Balance brought forward from previous year										57	
	58	Amount available for appropriation (56 + 57)										58	
	59	Appropriations											
		i	Transfer to reserves and surplus								59i		
		ii	Proposed dividend/ Interim dividend								59ii		
		iii	Tax on dividend/ Tax on dividend for earlier years								59iii		
		iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)								59iv		
		v	Any other appropriation								59v		
		vi	Total (59i + 59ii + 59iii + 59iv+59v)								59vi		
	60	Balance carried to balance sheet (58 - 59vi)										60	
	61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE											
		SR. NO.	Name of Business					Business code			Description		

PROVISIONS FOR TAX AND APPROPRIATIONS

	Registration No. of goods carriage	Whether owned/leased/hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned/leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher	
	(i)	(1)	(2)	(3)	(4)	(5)
	(a)					
	(b)					
	Total					
Add row options as necessary (Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)						
	(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]				61(ii)
<i>NOTE— If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then, it is mandatory to maintain books of account and have a tax audit under section 44AB</i>						
NO ACCOUNT	62 In case of Foreign Company whose total income comprises of profits and gains from business referred to in sections 44B, 44BB, 44BBA, 44BBB, 44BBB, 44BBD, 44D or having eligible business of selling raw diamond (refer rule 10T1A) furnish the following information					
	a	Gross receipts / Turnover				62a
	b	Net profit				62b

Part A- Manufacturing Account Ind- AS		Manufacturing Account for the financial year 2025-26 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]				
NO ACCOUNT	1	Debits to Manufacturing account				
	A	Opening Inventory				
		i	Opening stock of raw-material	i		
		ii	Opening stock of Work in progress	ii		
		iii	Total (i + ii)		Aiii	
		B	Purchases (net of refunds and duty or tax, if any)			B
		C	Direct wages			C
		D	Direct expenses			D
			i	Carriage inward	i	
			ii	Power and fuel	ii	
			iii	Other direct expenses	iii	
		E	Factory Overheads			
			i	Indirect wages		
			ii	Factory rent and rates		
			iii	Factory Insurance		
			iv	Factory fuel and power		
			v	Factory general expenses		
			vi	Depreciation of factory machinery		
			vii	Total (i+ii+iii+iv+v+vi)		Evii
		F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)			1F
	2	Closing Stock				
		i	Raw material	2i		
		ii	Work-in-progress	2ii		
		Total (2i + 2ii)			2	
	3	Cost of Goods Produced – transferred to Trading Account (1F - 2)			3	

Part A- Trading Account Ind- AS		Trading Account for the financial year 2025-26 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]			
CREDITS TO TRADING ACCOUNT	4	<b>Revenue from operations</b>			
	A	<b>Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)</b>			
	i	Sale of goods	i		
	ii	Sale of services	ii		
	iii	Other operating revenues (specify nature and amount)			
	a		iiia		
	b		iiib		
	c	Total (iiia + iiib)	iiic		
	iv	Total (i + ii + iiic)		Aiv	
	B	<b>Gross receipts from Profession</b>			B
	C	<b>Duties, taxes and cess received or receivable in respect of goods and services sold or supplied</b>			
	i	Union Excise duties	i		
	ii	Service tax	ii		
	iii	VAT/ Sales tax	iii		
iv	Central Goods & Service Tax (CGST)	iv			
v	State Goods & Services Tax (SGST)	v			
vi	Integrated Goods & Services Tax (IGST)	vi			
vii	Union Territory Goods & Services Tax (UTGST)	vii			
viii	Any other duty, tax and cess	viii			
ix	Total (i + ii + iii + iv +v+ vi+vii+viii)		Cix		
D	<b>Total Revenue from operations (Aiv + B+Cix)</b>			4D	
5	<b>Closing Stock of Finished Goods</b>			5	
6	<b>Total of credits to Trading Account (4D + 5)</b>			6	
DEBITS TO TRADING ACCOUNT	7	<b>Opening Stock of Finished Goods</b>			7
	8	<b>Purchases (net of refunds and duty or tax, if any)</b>			8
	9	<b>Direct Expenses (9i + 9ii + 9iii)</b>			9
	i	Carriage inward	i		
	ii	Power and fuel	ii		
	iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	iii		
	10	<b>Duties and taxes, paid or payable, in respect of goods and services purchased</b>			
	i	Custom duty	10i		
	ii	Counter veiling duty	10ii		
	iii	Special additional duty	10iii		
	iv	Union excise duty	10iv		
	v	Service tax	10v		
	vi	VAT/ Sales tax	10vi		
	vii	Central Goods & Service Tax (CGST)	10vii		
viii	State Goods & Services Tax (SGST)	10viii			
ix	Integrated Goods & Services Tax (IGST)	10ix			
x	Union Territory Goods & Services Tax (UTGST)	10x			
xi	Any other tax, paid or payable	10xi			

	xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii	
11		Cost of goods produced – Transferred from Manufacturing Account	11	
12		Gross Profit from Business/Profession - transferred to Statement of Profit and Loss (6-7-8-9-10xii-11)	12	
12a		Turnover from Intraday Trading	12a	
12b		Income from Intraday Trading - transferred to Statement of Profit and Loss	12b	
12c		Turnover from Futures & Options Trading	12c	
12d		Income from Futures & Options Trading - transferred to Statement of Profit and Loss	12d	

Part A-P & L Ind-AS		STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR 2025-26 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]			
CREDITS TO STATEMENT OF PROFIT AND LOSS	13	Gross profit transferred from Trading Account (12+12b+12d)			
	14	Other income			
		i	Rent	i	
		ii	Commission	ii	
		iii	Dividend income	iii	
		iv	Interest income	iv	
		v	Profit on sale of fixed assets	v	
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	
		vii	Profit on sale of other investment	vii	
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	
		x	Agricultural income	x	
		xi	Any other income (specify nature and amount)		
			a	xia	
		b	xib		
		c	Total (xia + xib)		
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			14xii
	15	Total of credits to Statement of profit and loss (13+14xii)			15
	16	Freight outward			16
	17	Consumption of stores and spare parts			17
	18	Power and fuel			18
	19	Rents			19
	20	Repairs to building			20
	21	Repairs to machinery			21
	22	Compensation to employees			
		i	Salaries and wages	22i	
		ii	Bonus	22ii	
		iii	Reimbursement of medical expenses	22iii	
		iv	Leave encashment	22iv	
		v	Leave travel benefits	22v	
		vi	Contribution to approved superannuation fund	22vi	
		vii	Contribution to recognised provident fund	22vii	
		viii	Contribution to recognised gratuity fund	22viii	
		ix	Contribution to any other fund	22ix	

	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x		
	xi	Total compensation to employees (total of 22i to 22x)		22xi	
	xii	Whether any compensation, included in 22xi, paid to non-residents	xii a	Yes / No	
		If Yes, amount paid to non-residents	xii b		
23	Insurance				
	i	Medical Insurance	23i		
	ii	Life Insurance	23ii		
	iii	Keyman's Insurance	23iii		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)		23v	
24	Workmen and staff welfare expenses				24
25	Entertainment				25
26	Hospitality				26
27	Conference				27
28	Sales promotion including publicity (other than advertisement)				28
29	Advertisement				29
30	Commission				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		30iii	
31	Royalty				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		31iii	
32	Professional / Consultancy fees / Fee for technical services				
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i		
	ii	To others	ii		
	iii	Total (i + ii)		32iii	
33	Hotel, boarding and Lodging				33
34	Traveling expenses other than on foreign traveling				34
35	Foreign travelling expenses				35
36	Conveyance expenses				36
37	Telephone expenses				37
38	Guest House expenses				38
39	Club expenses				39
40	Festival celebration expenses				40
41	Scholarship				41
42	Gift				42
43	Donation				43
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	44i		
	ii	Service tax	44ii		
	iii	VAT/ Sales tax	44iii		
	iv	Cess	44iv		
	v	Central Goods & Service Tax (CGST)	44v		

	vi	State Goods & Services Tax (SGST)										44vi			
	vii	Integrated Goods & Services Tax (IGST)										44vii			
	viii	Union Territory Goods & Services Tax (UTGST)										44viii			
	ix	Any other rate, tax, duty or cess incl STT and CTT										44ix			
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)										44x			
45	Audit fee												45		
46	Other expenses (specify nature and amount)														
	i											i			
	ii											ii			
	iii	Total (i + ii)										46iii			
47	Bad debts (specify PAN/Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)														
	(i1)													47(i1)	
	(i2)													47i(2)	
	(i3)													47i(3)	
	(Rows can be added as required) Total (47i1+47i2+47i3)											47i			
	ii	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)										47ii			
	S.No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount			
	1														
	Rows can be added as required														
	iii	Others (amounts less than Rs. 1 lakh)										47iii			
	iv	Total Bad Debt (47i + 47ii + 47iii)										47iv			
48	Provision for bad and doubtful debts												48		
49	Other provisions												49		
50	Profit before interest, depreciation and taxes [15 – (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]												50		
51	Interest														
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i			
	ii	To others										ii			
	iii	Total (i + ii)										51iii			
52	Depreciation and amortisation												52		
53	Net profit before taxes (50 – 51iii – 52)												53		
54	Provision for current tax												54		
55	Provision for Deferred Tax												55		
56	Profit after tax (53 - 54 - 55)												56		
57	Balance brought forward from previous year												57		
58	Amount available for appropriation (56 + 57)												58		
59	Appropriations														
	i	Transfer to reserves and surplus										59i			
	ii	Proposed dividend/ Interim dividend										59ii			
	iii	Tax on dividend/ Tax on dividend for earlier years										59iii			
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)										59iv			
	v	Any other appropriation										59v			

	vi	Total (59i + 59ii + 59iii + 59iv+59v)	59vi			
60	Balance carried to balance sheet (58 - 59vi)				60	
61	A	Items that will not be reclassified to P&L				
	i	Changes in revaluation surplus	i			
	ii	Re-measurements of the defined benefit plans	ii			
	iii	Equity instruments through OCI	iii			
	iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv			
	v	Share of Other comprehensive income in associates and joint ventures, to the extent not to be classified to P&L	v			
	vi	Others (Specify nature)	vi			
	vii	Income tax relating to items that will not be reclassified to P&L	vii			
	viii	Total			61A	
	B	Items that will be reclassified to P&L				
	i	Exchange differences in translating the financial statements of a foreign operation	i			
	ii	Debt instruments through OCI	ii			
	iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii			
	iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv			
	v	Others (Specify nature)	v			
	vi	Income tax relating to items that will be reclassified to P&L	vi			
	vii	Total			61B	
62	Total Comprehensive Income (56 + 61A + 61B)				62	

Part A- OI		Other Information (mandatory, if liable for audit under section 44AB, for other fill, if applicable)			
	1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash			
	2	Is there any change in method of accounting (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(3) of Schedule ICDS]	3a		
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column XI(4) of Schedule ICDS]	3b		
	4	Method of valuation of closing stock employed in the previous year (optional in case of professionals)			
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			<input type="checkbox"/>
	c	Is there any change in stock valuation method (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d		
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e		
	5	Amounts not credited to the statement of profit and loss, being -			
	a	the items falling within the scope of section 28	5a		
	b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b		
	c	escalation claims accepted during the previous year	5c		
	d	any other item of income	5d		
	e	capital receipt, if any	5e		
	f	Total of amounts not credited to statement of profit and loss (5a+5b+5c+5d+5e)	5f		
	6	Amounts debited to the statement of profit and loss, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses-			
	a	Premium paid for insurance against risk of damage or destruction of stocks or store [36(1)(i)]	6a		
	b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		
	c	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 [36(1)(ii)]	6c		
	d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		

OTHER INFORMATION

	e	Amount of discount on a zero-coupon bond [36(1)(iia)]	6e		
	f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		
	g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		
	h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		
	i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		
	j	Amount of contributions to any other fund	6j		
	k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		
	l	Amount of bad and doubtful debts [36(1)(vii)]	6l		
	m	Provision for bad and doubtful debts [36(1)(viii)]	6m		
	n	Amount transferred to any special reserve [36(1)(viii)]	6n		
	o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		
	p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		
	q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		
	r	Any other disallowance	6r		
	s	Total amount disallowable under section 36 (total of 6a to 6r)		6s	
	t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)			
		i deployed in India	i		
		ii deployed outside India	ii		
		iii Total	iii		
7		Amounts debited to the statement of profit and loss, to the extent disallowable under section 37			
	a	Expenditure of capital nature [37(1)]	7a		
	b	Expenditure of personal nature [37(1)]	7b		
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c		
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d		
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e		
	f	Any other penalty or fine	7f		
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g		
	h	Expenditure incurred on corporate social responsibility (CSR)	7h		
	i	Amount of any liability of a contingent nature	7i		
	j	Any other amount not allowable under section 37	7j		
	k	Total amount disallowable under section 37 (total of 7a to 7j)		7k	
8	A.	Amounts debited to the statement of profit and loss, to the extent disallowable under section 40			
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa		
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab		
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac		
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad		
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae		
	f	Amount paid as wealth tax [40(a)(ia)]	Af		
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag		
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/ 40(ba)]	Ah		
	i	Any other disallowance	Ai		
	j	Total amount disallowable under section 40(total of Aa to Ai)		Aj	

	B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year		8B	
9		Amounts debited to the statement of profit and loss, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a		
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b		
	c	Provision for payment of gratuity [40A(7)]	9c		
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d		
	e	Any other disallowance	9e		
	f	Total amount disallowable under section 40A (Total of 9a to 9e)		9f	
10		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b		
	c	Any sum payable to an employee as bonus or commission for services rendered	10c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d		
	da	Any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	10da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e		
	f	Any sum payable towards leave encashment	10f		
	g	Any sum payable to the Indian Railways for the use of railway assets	10g		
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	10h		
	i	Total amount allowable under section 43B (total of 10a to 10h)		10i	
11		Any amount debited to statement of profit and loss of the previous year but disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a		
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b		
	c	Any sum payable to an employee as bonus or commission for services rendered	11c		
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d		
	da	any sum payable as interest on any loan or borrowing from such class of non-banking financial companies as may be notified by the Central Government, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da		
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e		
	f	Any sum payable towards leave encashment	11f		
	g	Any sum payable to the Indian Railways for the use of railway assets	11g		
	h	Any sum payable to a micro or small enterprise beyond the time limit specified in section 15 of the Micro, Small and Medium Enterprises Development Act, 2006	11h		
	i	Total amount disallowable under Section 43B (total of 11a to 11h)		11i	
12		Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a		
	b	Service tax	12b		
	c	VAT/sales tax	12c		

	d	Central Goods & Service Tax (CGST)	12d		
	e	State Goods & Services Tax (SGST)	12e		
	f	Integrated Goods & Services Tax (IGST)	12f		
	g	Union Territory Goods & Services Tax (UTGST)	12g		
	h	Any other tax	12h		
	i	Total amount outstanding (total of 12a to 12h)		12i	
	13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC		13	
	14	Any amount of profit chargeable to tax under section 41		14	
	15	Amount of income or expenditure of prior period credited or debited to the statement of profit and loss (net)		15	
	16	Amount of expenditure disallowed u/s 14A		16	
	17	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		17	
	18	Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input checked="" type="checkbox"/> <input type="checkbox"/>		18	
		Yes <input type="checkbox"/> No <input type="checkbox"/> [If yes, please fill schedule TPSA]			

Part A – QD		Quantitative details (mandatory, if liable for audit under section 44AB)			
QUANTITATIVE DETAILS	(a)	In the case of a trading concern			
	1	Opening stock		1	
	2	Purchase during the previous year		2	
	3	Sales during the previous year		3	
	4	Closing stock		4	
	5	Shortage/ excess, if any		5	
	(b)	In the case of a manufacturing concern			
	6	Raw materials			
	a	Opening stock		6a	
	b	Purchases during the previous year		6b	
	c	Consumption during the previous year		6c	
	d	Sales during the previous year		6d	
	e	Closing stock		6e	
	f	Yield finished products		6f	
	g	Percentage of yield		6g	
	h	Shortage/ excess, if any		6h	
	7	Finished products/ By-products			
	a	opening stock		7a	
	b	purchase during the previous year		7b	
	c	quantity manufactured during the previous year		7c	
d	sales during the previous year		7d		
e	closing stock		7e		
f	shortage/ excess, if any		7f		

Part A – OL		Receipt and payment account of company under liquidation			
RECEIPT AND PAYMENT ACCOUNT	1	Opening balance			
	i	Cash in hand		1i	
	ii	Bank		1ii	
	iii	Total opening balance		1iii	
	2	Receipts			
	i	Interest		2i	

		ii	Dividend	2ii			
		iii	Sale of assets (pls. specify nature and amount)				
		a		2iiia			
			b	2iiib			
			c	2iiic			
			d	Total (iiia + iiib + iiic)	2iiid		
		iv	Realisation of dues/debtors	2iv			
		v	Others (pls. specify whether revenue/capital, nature and amount)				
		a		2va			
			b	2vb			
			c	Total of other receipts (va + vb)	2vc		
		vi	Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi			
		3	Total of opening balance and receipts	3			
		4	Payments				
		i	Repayment of secured loan	4i			
			ii	Repayment of unsecured loan	4ii		
			iii	Repayment to creditors	4iii		
			iv	Commission	4iv		
			v	Others (pls. specify)			
			a		4va		
				b	4vb		
			c	Total of other payments (4va + 4vb)	4vc		
		vi	Total payments (4i + 4ii + 4iii + 4iv + 4vc)	4vi			
		5	Closing balance				
		i	Cash in hand	5i			
			ii	Bank	5ii		
iii	Total of closing balance (5i + 5ii)		5iii				
6	Total of closing balance and payments (4vi + 5iii)	6					

## SCHEDULES TO THE RETURN FORM (FILL AS APPLICABLE)

Schedule HP		Details of Income from House Property (Drop down to be provided indicating ownership of property)				
HOUSE PROPERTY	1	Address of property 1	Town/ City	State	Country	PIN Code / Zip Code
		Is the property co-owned? <input type="checkbox"/> Yes <input type="checkbox"/> No (if "YES" please enter following details)				
		Assessee's percentage of share in the property %				
		Name of Co-owner(s)		PAN/Aadhaar	owner (s)	Percentage Share in Property
		I				
		II				
		/Tick <input checked="" type="checkbox"/> the applicable option] <input type="checkbox"/> Let out <input type="checkbox"/> Deemed let out	Name(s) of Tenant(s) (if let out)	PAN/Aadhaar No. of Tenant(s) (Please see Note )	PAN/TAN/Aadhaar No. of Tenant(s) (if TDS credit is claimed)	
			I			
			II			
		a	Gross rent received or receivable or lettable value			1a
		b	The amount of rent which cannot be realized	1b		
		c	Tax paid to local authorities	1c		
		d	Total (1b + 1c)	1d		
		e	Annual value (1a - 1d)			1e
		f	Annual value of the property owned (own percentage share x 1e)			1f
		g	30% of 1f			1g
		h	Interest payable on borrowed capital (Details are to be filled in the drop down to be provided in e-filing utility)		1h	
		i	Total (1g + 1h)			1i
		j	Arrears/Unrealised rent received during the year less 30%			1j
		k	Income from house property 1 (1f - 1i+1j)			1k

	(fill up details separately for each property)		
2	Pass through income/loss if any *	2	
3	Income under the head “Income from house property” (Σ 1k + 2) (if negative take the figure to 2i of schedule CYLA)	3	
<b>NOTE</b>	Furnishing of PAN/Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.		

Schedule BP		Computation of income from business or profession				
INCOME FROM BUSINESS OR PROFESSION	<b>A</b>	From business or profession other than speculative business and specified business				
	1	Profit before tax as per statement of profit and loss (item 53, 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L – Ind AS) (as applicable)			1	
	2a	Net profit or loss from speculative business included in 1 (enter –ve sign in case of loss) (Sl. No. 12b of Schedule Trading Account or Trading-Ind As account) (as applicable)			2a	
	2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter –ve sign in case of loss)			2b	
	3		a	House property	3a	
			b	Capital gains	3b	
			c	Other sources	3c	
			ci	Dividend income	3ci	
			cii	other than Dividend income	3cii	
			d	u/s 115BBF	3d	
			e	u/s 115BBG	3e	
	f	u/s 115BBH (net of Cost of Acquisition, if any)	3f	(Item No. A of Schedule VDA)		
	4a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44BBC/44BBD/44AE/44D/44DA/Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B) (Dropdown to be provided)			4a	
	4b	Profit and gains from life insurance business referred to in section 115B			4b	
	4c	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8 (Dropdown to be provided)			4c	
	4d	Profit from eligible business of selling raw diamonds (refer rule 10TIA)			4d	
	5	Income credited to statement of profit and loss (included in 1) which is exempt				
			a	Share of income from firm(s)	5a	
			b	Share of income from AOP/ BOI	5b	
			c	Any other exempt income (specify nature and amount)		
i				ci		
ii				cii		
iii	Total (ci + cii)		5ciii			
d	Total exempt income (5a + 5b + 5ciii)			5d		
5A	Income or receipts credited to statement of profit and loss but not chargeable to tax under the Act			5A		
6	Balance (1– 2a – 2b – 3a - 3b – 3c – 3d – 3e – 3f-4– 5d)			6		
7		A	House property	7a		
		B	Capital gains	7b		
		C	Other sources	7c		
		D	u/s 115BBF	7d		
		E	u/s 115BBG	7e		
		F	u/s 115BBH	7f		
			(other than Cost of Acquisition)			

	8a	Expenses debited to statement of profit and loss which relate to exempt income	8a		
	8b	Expenses debited to statement of profit and loss which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b		
	9	Total (7a + 7b + 7c + 7d + 7e + 7f+ 8a+8b)	9		
	10	Adjusted profit or loss (6+9)			10
	11	Depreciation and amortization debited to statement of profit and loss			11
	12	Depreciation allowable under Income-tax Act			
		i Depreciation allowable under section 32(1)(ii) and 32(1)(iii) (item 6 of Schedule-DEP)	12i		
		ii Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii		
		iii Total (12i + 12ii)			12iii
	13	Profit or loss after adjustment for depreciation (10 +11 – 12iii)			13
	14	Amounts debited to the statement of profit and loss, to the extent disallowable under section 36 (6s of Part A-OI)	14		
	15	Amounts debited to the statement of profit and loss, to the extent disallowable under section 37 (7k of Part A-OI)	15		
	16	Amounts debited to the statement of profit and loss, to the extent disallowable under section 40 (8Aj of Part A-OI)	16		
	17	Amounts debited to the statement of profit and loss, to the extent disallowable under section 40A (9f of Part A-OI)	17		
	18	Any amount debited to statement of profit and loss of the previous year but disallowable under section 43B (11i of Part A-OI)	18		
	19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 (17 of Part A-OI)	19		
	20	Deemed income under section 41	20		
	21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA	21		
	22	Deemed income under section 43CA	22		
	23	Any other item of addition under section 28 to 44DB	23		
	24	Any other income not included in statement of profit and loss /any other expense not allowable (including income from commission and interest from firms in which company is a partner)	24		
	25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A- OI)	25		
	26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+22 +23+24+25)			26
	27	Deduction allowable under section 32(1)(iii)	27		
	28	Amount allowable as deduction under section 32AC	28		
	29	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to statement of profit and loss (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	29		
	30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	30		
	31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10i of Part A-OI)	31		
	32	Any other amount allowable as deduction	32		
	33	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	33		
	34	Total (27+28+29+30+31+32+33)			34
	35	Income (13+26-34)			35
	36	Profits and gains of business or profession deemed to be under -			
		i Section 44AE (61(ii) of schedule P&L )	36i		
		ii Section 44B	36ii		
		iii Section 44BB	36iii		
		iv Section 44BBA	36iv		
		va Section 44BBB	36va		
		vb Section 44BBC	36vb		
		vc Section 44BBD	36vc		
		vi Section 44D	36vi		
		vii Section 44DA	36vii	(item 4 of Form 3CE)	
		viii Chapter-XII-G (tonnage)	36viii	(total of col. 7 of item 10 of Form 66)	
		ix First Schedule of Income-tax Act (other than 115B)	36ix		
		x Total (36i to 36ix)			36x
	37	Net profit or loss from business or profession other than speculative and specified business (36+36x)			37

	38	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (If loss take the figure to 2i of item F) (38a+ 38b + 38c + 38d + 38e + 38f)			A38
		a	Income chargeable under Rule 7	38a	
		b	Deemed income chargeable under Rule 7A	38b	
		c	Deemed income chargeable under Rule 7B(1)	38c	
		d	Deemed income chargeable under Rule 7B(1A)	38d	
		e	Deemed income chargeable under Rule 8	38e	
		f	Income other than Rule 7A, 7B & 8 (Item No. 37)	38f	
	39	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c- (38a+38b+38c+38d+38e)]			39
<b>B Computation of income from speculative business</b>					
	40	Net profit or loss from speculative business as per profit or loss account			40
	41	Additions in accordance with section 28 to 44DB			41
	42	Deductions in accordance with section 28 to 44DB			42
	43	Income from speculative business (40+41-42) (if loss, take the figure to 6xix of schedule CFL)			43
<b>C Computation of income from specified business under section 35AD</b>					
	44	Net profit or loss from specified business as per profit or loss account			44
	45	Additions in accordance with section 28 to 44DB			45
	46	Deductions in accordance with section 28 to 44DB (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)			46
	47	Profit or loss from specified business (44+45-46)			47
	48	Deductions in accordance with section 35AD(1)			48
	49	Income from Specified Business (47-48) (if loss, take the figure to 7xix of schedule CFL)			49
	50	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)			50
<b>D Income chargeable under the head 'Profits and gains from business or profession' (A38+B43+C49)</b>					
<b>E Intra head set off of business loss of current year</b>					
	Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
			(1)	(2)	(3) = (1) - (2)
	i	Loss to be set off (Fill this row only if figure is negative)		(A38)	
	ii	Income from speculative business	(B43)		
	iii	Income from specified business	(C49)		
	iv	Income from Life Insurance business u/s. 115B	(4b)		
	iva	Income of Foreign Company from eligible business of selling raw diamond (refer rule 10T1A)	(4d)		
	v	Total loss set off (ii + iii)			
	vi	Loss remaining after set off (i - v)			

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)				
DEPRECIATION ON PLANT AND MACHINERY	1	Block of assets	Plant and machinery			
	2	Rate (%)	15	30	40	45
			(i)	(ii)	(iii)	(iv)
	3	Written down value on the first day of previous year				
	4	Additions for a period of 180 days or more in the previous year				
	5	Consideration or other realization during the previous year out of 3 or 4				
	6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)				
	7	Additions for a period of less than 180 days in the previous year				
	8	Consideration or other realizations during the year out of 7				
	9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate					

11	Depreciation on 9 at half rate				
12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50 (5 + 8 -3 - 4 -7 -19) (enter negative only, if block ceases to exist)				
21	Written down value on the last day of previous year* (6+ 9 -15) (enter 0, if result is negative)				

Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)						
1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships
		Nil	5	10	40	10	25	20
2	Rate (%)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5) (enter 0, if result is negative)							
7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year* (6+ 9 -12) (enter 0 if result is negative)							

Schedule DEP		Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)				
SUMMARY OF DEPRECIATION ON ASSETS	<b>1</b>	<b>Plant and machinery</b>				
		<b>a</b>	<b>Block entitled for depreciation @ 15 per cent</b> (Schedule DPM - 17i or 18i as applicable)	<b>1a</b>		
		<b>b</b>	<b>Block entitled for depreciation @ 30 per cent</b> (Schedule DPM - 17ii or 18ii as applicable)	<b>1b</b>		
		<b>c</b>	<b>Block entitled for depreciation @ 40 per cent</b> (Schedule DPM - 17iii or 18iii as applicable)	<b>1c</b>		
		<b>d</b>	<b>Block entitled for depreciation @ 45 per cent</b> (Schedule DPM - 17iv or 18iv as applicable)	<b>1d</b>		
		<b>e</b>	<b>Total depreciation on plant and machinery ( 1a + 1b + 1c+1d)</b>		<b>1e</b>	
		<b>2</b>	<b>Building (not including land)</b>			
			<b>a</b>	<b>Block entitled for depreciation @ 5 per cent</b> (Schedule DOA- 14ii or 15ii as applicable)	<b>2a</b>	
			<b>b</b>	<b>Block entitled for depreciation @ 10 per cent</b> (Schedule DOA- 14iii or 15iii as applicable)	<b>2b</b>	
			<b>c</b>	<b>Block entitled for depreciation @ 40 per cent</b> (Schedule DOA- 14iv or 15iv as applicable)	<b>2c</b>	
			<b>d</b>	<b>Total depreciation on building (2a+2b+2c)</b>		<b>2d</b>
		<b>3</b>	<b>Furniture and fittings</b> (Schedule DOA- 14v or 15v as applicable)		<b>3</b>	
		<b>4</b>	<b>Intangible assets</b> (Schedule DOA- 14vi or 15vi as applicable)		<b>4</b>	
		<b>5</b>	<b>Ships</b> (Schedule DOA- 14vii or 15vii as applicable)		<b>5</b>	
		<b>6</b>	<b>Total depreciation ( 1e+2d+3+4+5)</b>		<b>6</b>	

Schedule DCG		Deemed Capital Gains on sale of depreciable assets				
SUMMARY OF DEPRECIATION ON ASSETS	<b>1</b>	<b>Plant and machinery</b>				
		<b>a</b>	<b>Block entitled for depreciation @ 15 per cent</b> (Schedule DPM - 20i)	<b>1a</b>		
		<b>b</b>	<b>Block entitled for depreciation @ 30 per cent</b> (Schedule DPM - 20ii)	<b>1b</b>		
		<b>c</b>	<b>Block entitled for depreciation @ 40 per cent</b> (Schedule DPM - 20iii)	<b>1c</b>		
		<b>d</b>	<b>Block entitled for depreciation @ 45 per cent</b> (Schedule DPM - 20iii)	<b>1d</b>		
		<b>e</b>	<b>Total ( 1a +1b + 1c+1e)</b>		<b>1e</b>	
		<b>2</b>	<b>Building (not including land)</b>			
			<b>a</b>	<b>Block entitled for depreciation @ 5 per cent</b> (Schedule DOA- 17ii)	<b>2a</b>	
			<b>b</b>	<b>Block entitled for depreciation @ 10 per cent</b> (Schedule DOA- 17iii)	<b>2b</b>	
			<b>c</b>	<b>Block entitled for depreciation @ 40 per cent</b> (Schedule DOA- 17iv)	<b>2c</b>	
			<b>d</b>	<b>Total ( 2a + 2b + 2c)</b>		<b>2d</b>
		<b>3</b>	<b>Furniture and fittings</b> (Schedule DOA- 17v)		<b>3</b>	
		<b>4</b>	<b>Intangible assets</b> (Schedule DOA- 17vi)		<b>4</b>	
		<b>5</b>	<b>Ships</b> (Schedule DOA- 17vii)		<b>5</b>	
		<b>6</b>	<b>Total ( 1e+2d+3+4+5)</b>		<b>6</b>	

Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)		
SI No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to statement of profit and loss (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to statement of profit and loss (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(iia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			

viii	35CCC			
ix	35CCD			
x	Total			
NOTE	In case any deduction is claimed under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.			

Schedule CG		Capital Gains									
CAPITAL GAINS	<b>A Short-term Capital Gains (STCG) (Sub-items 4 &amp; 5 are not applicable for residents)</b>										
	Short-term Capital Gains	<b>1 From sale of land or building or both (fill up details separately for each property)(in case of co-ownership, enter your share of capital gain)</b>									
		Date of purchase/acquisition		DD/MM/YYYY		Date of sale/transfer		DD/MM/YYYY			
		a	i	Full value of consideration received/receivable					ai		
			ii	Value of property as per stamp valuation authority					a ii		
			iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (a ii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (a ii)]					a iii		
		b	Deductions under section 48								
			i	Cost of acquisition without indexation					bi		
			ii	Cost of Improvement without indexation					b ii		
			iii	Expenditure wholly and exclusively in connection with transfer					b iii		
		c	Total (bi + b ii + b iii)					b iv			
			Balance (a iii – b iv)					1c			
		Deduction under section/ 54G/54GA (Specify details in item D below)					1d				
		<b>e Short-term Capital Gains on Immovable property (1c - 1d)</b>								A1e	
		<b>F In case of transfer of immovable property, please furnish the following details (see note)</b>									
		S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State		
	NOTE ▶ Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.										
	<b>2 From slump sale</b>										
	A	i	Fair market value as per Rule 11UAE(2)				2ai				
		ii	Fair market value as per Rule 11UAE(3)				2a ii				
iii		Full value of consideration (higher of ai or a ii)				2a iii					
B Net worth of the under taking or division (6(e) of Form 3CEA)					2b						
C Short term capital gains from slump sale (2a iii-2b)								A2c			
<b>3 From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII) (where A4 is not applicable)</b>											
	a Full value of consideration					3a					
	b Deductions under section 48										
	i	Cost of acquisition without indexation					bi				
		Cost of Improvement without indexation					b ii				
		Expenditure wholly and exclusively in connection with transfer					b iii				
	c	Total (i + ii + iii)					b iv				
		Balance (3a – b iv)					3c				
d Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)					3d						
e Short-term capital gain on equity share or equity oriented MF (STT paid) (3c +3d)								A3e			

4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)				
	a	STCG on transactions covered u/s 111A		A4a	
	b	STCG from sale of shares not covered in sl.no. 4a or sale of debentures		A4b	
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD				
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details		
	a		Full value of consideration received/receivable in respect of unquoted shares	ia	
			Fair market value of unquoted shares determined in the prescribed manner	ib	
			Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
	ii		Full value of consideration in respect of securities other than unquoted shares	a ii	
			Total (ic + ii)	a iii	
	b	Deductions under section 48			
		i		Cost of acquisition without indexation	bi
				Cost of improvement without indexation	bii
				Expenditure wholly and exclusively in connection with transfer	biii
				Total (i + ii + iii)	biv
	c	Balance (5a iii – biv)		5c	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)		5d	
		e Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)			A5e
	6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above			
a		i	In case assets sold include shares of a company other than quoted shares, enter the following details		
a			Full value of consideration received/receivable in respect of unquoted shares	ia	
			Fair market value of unquoted shares determined in the prescribed manner	ib	
			Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic	
ii			Full value of consideration in respect of assets other than unquoted shares	a ii	
			Total (ic + ii)	a iii	
b		Deductions under section 48			
		i		Cost of acquisition without indexation	bi
				Cost of Improvement without indexation	bii
				Expenditure wholly and exclusively in connection with transfer	biii
				Total (i + ii + iii)	biv
c		Balance (6a iii – biv)		6c	
d		In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)		6d	
		e Deemed short term capital gains on depreciable assets (6 of schedule- DCG)		6e	
f		Deduction under section 54G/54GA		6f	
g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)		A6g		
7	Amount deemed to be short term capital gains				

	a Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below											
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed				Amount not used for new asset or remained unutilized in				
				Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account							
	i	2022-23	54G/54GA									
	ii	2023-24	54G/54GA									
	iii	2024-25	54G/54GA									
	b Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'											
	Total amount deemed to be short term capital gains (aXi+ aXii+ aXiii + b)											
	8 Pass Through Income/Loss in the nature of Short Term Capital Gain, (Fill up schedule PTI) (A8ai + A8aii + A8b + A8c)											
	A8											
a	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 20%				A8a							
b	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable @ 30%				A8b							
c	Pass Through Income/Loss in the nature of Short Term Capital Gain, chargeable at applicable rates				A8c							
9 Amount of STCG included in A1 – A8 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (Applicable for non-residents only)												
Sl. No.	Amount of income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
I												
II												
a	Total amount of STCG not claimed as chargeable to tax in India as per DTAA									A9a		
b	Total amount of STCG claimed as chargeable to tax at special rates in India as per DTAA									A9b		
A(A)	Capital Loss on buy back of shares [Short term 20% or 30% or Applicable rate](can be claimed only if respective Dividend income u/s 2(22)(f) is offered) in sl. no. 1aiii or sl.no.2c/2d of schedule OS									A(A)		
10 Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8-A9a +A(A))										A10		
B Long-term capital gain (LTCG) (Sub-items 5, 6, & 7 are not applicable for residents)												
Long-term Capital Gains	1 From sale of land or building or both (fill up details separately for each property from a to f)(in case of co-ownership, enter your share of Capital Gain)											
	Date of purchase/acquisition			DD/MM/YYYY			Date of sale/transfer			DD/MM/YYYY		
	a	i	Full value of consideration received/receivable					ai				
		ii	Value of property as per stamp valuation authority					aii				
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.10 times (ai), take this figure as (ai), or else take (aii)]					aiii				
	b	Deductions under section 48										
		i	Cost of acquisition without indexation					bi				
		ii	Cost of Improvement without indexation					bii				
		iii	Expenditure wholly and exclusively in connection with transfer					biii				
		iv	Total (bi+bii + biii)					biv				
c	Balance (aiii – biv)									1c		
d	Deduction under section 54D/54EC/54G/54GA (Specify details in item D below)									1d		
e Long-term Capital Gains on Immovable property (1c - 1d)										B1e		

f		In case of transfer of immovable property, please furnish the following details (see note)										
S.No.	Name of buyer(s)	PAN/Aadhaar No. of buyer(s)	Percentage share	Amount	Address of property, Country code, Zip code	Pin code	State					
<b>NOTE ▶</b>		Furnishing of PAN/Aadhaar No. is mandatory, if the tax is deducted under section 194-IA or is quoted by buyer in the documents. In case of more than one buyer, please indicate the respective percentage share and amount.										
g		Total Long-term Capital Gains on Immovable property (ΣB1e)						B1g				
2		From slump sale										
a		i Fair market value as per Rule 11UAE(2)			2ai							
		ii Fair market value as per Rule 11UAE(3)			2aii							
		iii Full value of consideration (higher of ai or aii)			2aiii							
b		Net worth of the under taking or division (6(e) of Form 3CEA)			2b							
c		Balance (2aiii – 2b)			2c							
d		Deduction u/s 54EC			2d							
e		Long term capital gains from slump sale (2c-2d)						B2e				
3		From sale of listed securities (other than a unit) or zero coupon bonds as per Section 112(1)										
a		Full value of consideration			a							
b		Deductions under section 48										
		i Cost of acquisition without indexation			bi							
		ii Cost of improvement without indexation			bii							
		iii Expenditure wholly and exclusively in connection with transfer			biii							
		iv Total (bi + bii + biii)			biv							
c		Long Term Capital Gains on assets at B3 (3a – biv)			B3c							
4		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A										
		Long-term Capital Gains on sale of capital assets at B4(Column 14of schedule 112A)							B4			
i		Sum of column 14 where transfer was before 23 <sup>rd</sup> July 2024						B5i				
ii		Sum of column 14 where transfer was on or after 23 <sup>rd</sup> July 2024						B5ii				
5		For NON-RESIDENTS- from sale of unlisted shares or listed debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)										
		LTCG computed without indexation benefit on unlisted shares or listed debentures						B5				
6		For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FII as referred to in sec. 115AD										
a		i In case securities sold include shares of a company other than quoted shares, enter the following details										
		a Full value of consideration received/receivable in respect of unquoted shares			ia							
		b Fair market value of unquoted shares determined in the prescribed manner			ib							
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)			ic							
		ii Full value of consideration in respect of securities other than unquoted shares			aii							
		iii Total (ic + ii)			aiii							
b		Deductions under section 48										
		i Cost of acquisition without indexation			bi							
		ii Cost of improvement without indexation			bii							
		iii Expenditure wholly and exclusively in connection with transfer			biii							
		iv Total (bi + bii + biii)			biv							

		c Long-term Capital Gains on assets at B6 above in case of NON-RESIDENT (6aiii-6biv)		B6c		
7		For FII / FPI (NON-RESIDENTS) - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A read with section 115AD				
		Long-term Capital Gains on sale of capital assets at B7 (Column 14 of 115AD(1)(b)(iii) proviso)		B7		
8		From sale of assets where B1 to B7 above are not applicable				
a		i In case assets sold include shares of a company other than quoted shares, enter the following details				
		a Full value of consideration received/receivable in respect of unquoted shares		ia		
		b Fair market value of unquoted shares determined in the prescribed manner		ib		
		c Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		ic		
		ii Full value of consideration in respect of assets other than unquoted shares		a ii		
		iii Total (ic + ii)		a iii		
b		Deductions under section 48				
		i Cost of acquisition without indexation		bi		
		ii Cost of improvement without indexation		bii		
		iii Expenditure wholly and exclusively in connection with transfer		biii		
		iv Total (bi + bii +biii)		biv		
c		Balance (a iii – biv)		c		
d		Deduction under section 54D//54G/54GA (Specify details in item D below)		d		
e		Long-term Capital Gains on assets at B8 above (8c- 8d)				B8e
9		Amount deemed to be long-term capital gains				
a		Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable. If yes, then provide the details below				
				New asset acquired/constructed		Amount not used for new asset or remained
S.no	Previous year in which asset transferred	Section under which deduction claimed in	Previous year in which asset acquired/constructed	Amount utilised out of Capital Gains account		
i	2022-23	54D/54G/54GA				
ii	2023-24	54D/54G/54GA				
iii	2024-25	54D/54G/54GA				

b		Amount deemed to be long-term capital gains, other than at 'a'		b		
		Total amount deemed to be long-term capital gains ( aXi + aXii+ aXiii + b)		B9		
10		Pass Through Income/Loss in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B10a1+ B10a2)				B10
a1		Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% u/s 112A		B10a1		
a2		Pass Through Income/ Loss in the nature of Long-Term Capital Gain, chargeable @ 12.5% under sections other than u/s 112A		B10a2		

11 Amount of LTCG included in items B1 to B10 but claimed as not chargeable to tax or chargeable at special rates in India as per DTAA (Applicable for non-residents only)											
Sl. No.	Amount of income	Item No. B1 to B10 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
I											
II											
a	Total amount of LTCG claimed as not chargeable to tax in India as per DTAA									B11a	
b	Total amount of LTCG claimed as chargeable to tax at special rates in India as per DTAA									B11b	
B(A) Capital Loss on buy back of shares   Long term 12.5% (can be claimed only if respective Dividend income u/s 2(22)(f) is offered in sl.no. 1a or sl.no.2c/2d of schedule OS)									B(A)		
12	Total long term capital gain] [B1g + B2e + B3c + B4 + B5 + B6c + B7+ B8e+ B9+B10-B11a+B(A)]									B12	
C1	Sum of Capital Gain Incomes (8ii + 8iii + 8iv + 8v + 8vi +8vii +of table E below)									C1	
C2	Income from transfer of Virtual Digital Assets (Item No. B of Schedule VDA)									C2	
C3	Income chargeable under the head “CAPITAL GAINS” (C1 + C2)									C3	
D Information about deduction claimed against Capital Gains											
1	In case of deduction u/s 54D/54EC /54G/54GA give following details										
a	Deduction claimed u/s 54D										
i	Date of acquisition of original asset						ai	dd/mm/yyyy			
ii	Cost of purchase/ construction of new land or building for industrial undertaking						aii				
iii	Date of purchase of new land or building						aiii	dd/mm/yyyy			
iv	Amount deposited in Capital Gains Accounts Scheme before due date						aiv				
iva	Date of deposit Dd/mm/yyyy				ivb Account Number			ivc IFS code			
v	Amount of deduction claimed						av				
b	Deduction claimed u/s 54EC										
i	Date of transfer of original asset						bi	dd/mm/yyyy			
ii	Amount invested in specified/notified bonds						bii				
iii	Date of investment						biii	dd/mm/yyyy			
iv	Amount of deduction claimed						biv				
c	Deduction claimed u/s 54G										
i	Date of transfer of original asset						ci	dd/mm/yyyy			
ii	Cost and expenses incurred for purchase or construction of new asset						cii				
iii	Date of purchase/construction of new asset in an area other than urban area						ciii	dd/mm/yyyy			
iv	Amount deposited in Capital Gains Accounts Scheme before due date						civ				
iva	Date of deposit Dd/mm/yyyy			ivb Account Number			ivc IFS Code				
v	Amount of deduction claimed						cv				
d	Deduction claimed u/s 54GA										
i	Date of transfer of original asset from urban area						di	dd/mm/yyyy			
ii	Cost and expenses incurred for purchase or construction of new asset						dii				
iii	Date of purchase/construction of new asset in SEZ						diii	dd/mm/yyyy			
iv	Amount deposited in Capital Gains Accounts Scheme before due date						ddiv				
iva	Date of deposit Dd/mm/yyyy			ivb Account Number			ivc IFS Code				
v	Amount of deduction claimed						dv				
e	Total deduction claimed (1a + 1b + 1c + 1d)						e				

E Set-off of current year capital losses with current year capital gains (excluding amounts included in A9a & B12a which is NOT chargeable under DTAA)									
Sl.No.	Type of Capital Gain	Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off				Long term capital loss set off		Current year's capital gains remaining after set off (8=1-2-3-4-5-6-7)
			20%	30%	applicable rate	DTAA rates	12.5%	DTAA rates	
		1	2	3	4	5	6	7	8
i	Loss to be set off (Fill this row if figure computed is negative) →		(A3e**+ A4a**+ A8a**+A(A))	(A5e**+ A8b**+A(A))	(A1e**+ A2c**+A4b**+A6g**+A7**+A8c**+A(A))	A9b	(B1g**+ B2e**+ B3c**+ B4**+B5**+B6c**+ B7**+ B8e**+B9**+B10a1**+B10a2**+ B(A))	B11b	
ii	Short term capital gain	20%	(A3e**+ A4a**+ A8a**+A(A))						
iii		30%	(A5e**+ A8b**+A(A))						
iv		applicable rate	(A1e**+ A2c**+A4b**+A6g**+A7**+A8c**+A(A))						
v		DTAA rates	A9b						
vi		12.5%	(B1g**+ B2e**+ B3c**+ B4**+B5**+B6c**+ B7**+ B8e**+B9**+B10a1**+B10a2**+B(A))						
vii	DTAA rates	B11b							
viii	Total loss set off (ii + iii + iv + v + vi + vii)								
ix	Loss remaining after set off (i-viii)								
The figures of STCG in this table (A1e* etc.) are the amounts of STCG computed in respective column (A1-A8) is after setoff with similar securities and as reduced by the amount of STCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.									
The figures of LTCG in this table (B1e* etc.) are the amounts of LTCG computed in respective column (B1-B10) is after setoff with similar securities and as reduced by the amount of LTCG not chargeable to tax or chargeable at special rates as per DTAA, which is included therein, if any.									

F Information about accrual/receipt of capital gain						
	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 20% Enter value from item 5vi of schedule BFLA, if any.					
2	Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.					
3	Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.					
4	Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.					
5	Long- term capital gains taxable at the rate of 12.5% Enter value from item 5x of schedule BFLA, if any.					
6	Long- term capital gains taxable at the rate DTAA rates Enter value from item 5xi of schedule BFLA, if any.					
7	Capital gains on transfer of Virtual Digital Asset taxable at the rate of 30% Enter value from item 16B of schedule SI, if any					

Schedule 112A		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A													
S. No.	Share/Unit Acquired (On or before/ after 31 <sup>st</sup> Jan 2018)	Share/ Unit transferred (Before/ on or after 23 <sup>rd</sup> July 2024)	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5) - If shares are Acquired after 31st January, 2018 - Please enter Full Value of Consideration	Cost of acquisition with out indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac) - (4*10)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 5 of LTCG Schedule of ITR 6
(Col 1)	(Col 1a)	(Col 1b)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
1															
2															
	Add rows														
	Total														

Schedule 115AD(1)(b)(iii)-Proviso		From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A rws 115AD(1)(b)(iii) proviso													
S. No.	Share/Unit Acquired (On or before / after 31 <sup>st</sup> Jan 2018)	Share/Unit transferred (Before/ on or after 23 <sup>rd</sup> July 2024)	ISIN Code	Name of the Share/Unit	No. of Shares/Units	Sale-price per Share/Unit	Full Value Consideration -If shares are acquired on or before 31.01.2018 (Total Sale Value) (4*5)	Cost of acquisition with out indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, - Lower of 11 and 6	Fair Market Value per share/unit as on 31st January,2018	Total Fair Market Value of capital asset as per section 55(2)(ac) -	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (6-13) - Item 8 of LTCG Schedule of ITR 6



	ii	In case immovable property is received without consideration, stamp duty value of property	dii		
	iii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii		
	iv	In case any other property is received without consideration, fair market value of property	div		
	v	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	Dv		
	1e	Any other income (please specify nature)			
	Sl. No	Nature	Amount		
	1	Any specified sum received by a unit holder from a business trust during the previous year as referred to in section 56(2)(xii)		1	
	Add rows				
2	Income chargeable at special rates (2ai + 2aii + 2b+ 2c+ 2d + 2e related to sl.no.1)				2
	ai	Winnings from lotteries, crossword puzzles, races, card games etc. chargeable u/s 115BB		2ai	
	aia	Income by way of winnings from online games chargeable u/s 115BBJ		2aia	
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)		2b	
	i	Cash credits u/s 68		bi	
	ii	Unexplained investments u/s 69		bii	
	iii	Unexplained money etc. u/s 69A		biii	
	iv	Undisclosed investments etc. u/s 69B		biv	
v	Unexplained expenditure etc. u/s 69C		bv		
vi	Amount borrowed or repaid on hundi u/s 69D		bvi		
c	Any other income chargeable at special rate (total of ci to cxvii)			2c	
	i	Dividends received by foreign company chargeable u/s 115A(1)(a)(i) other than proviso to Section 115A(1)(a)(A)	ci		
	ia	Dividend received by non-resident (Not being company) or foreign company from a unit in an International Financial Services Centre, as referred to in sub-section (1A) of section 80LA chargeable under proviso to section 115A(1)(a)(A)	cia		
	ii	Interest received from Government or Indian concern on foreign currency debts chargeable u/s 115A(1)(a)(ii)	cii		
	iii	Interest received from Infrastructure Debt Fund chargeable u/s 115A(1)(a)(iia)	ciii		
	iv	Interest referred to in section 194LC(1) - chargeable u/s 115A(1)(a)(iia) @ 5%	civ		
	v	Interest referred to in Proviso to section 194LC(1) - chargeable u/s 115A(1)(a)(iia) @ 4%	cv		
	vi	Interest referred to in section 194LD - chargeable u/s 115A(1)(a)(iiab)	cvi		
	vii	Distributed income being interest referred to in section 194LBA - chargeable u/s 115A(1)(a)(iiac)	cvii		
	viii	Income from units of UTI or other Mutual Funds specified in section 10(23D), purchased in Foreign Currency - chargeable u/s 115A(1)(a)(iii)	cviii		
	ix	Income from royalty or fees for technical services received from Government or Indian concern - chargeable u/s 115A(1)(b)(A) & 115(1)(b)(B)	cix		
	x	Income by way of interest from bonds purchased in foreign currency by non-residents - chargeable u/s 115AC	cx		
	xi	Income by way of dividend from GDRs purchased in foreign currency by non-residents - chargeable u/s 115AC	cxii		
	xii	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	cxiii		
	xiii	Income (other than dividend) received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)	cxiv		
	xiv	Income by way of interest received by an FII on bonds or Government securities referred to in section 194LD - chargeable as per proviso to section 115AD(1)(i)	cxv		
xv	Income received by non-residents sportsmen or sports associations chargeable u/s 115BBA				

	xvi	Anonymous Donations in certain cases chargeable u/s 115BBC			cxvi						
	xvii	Income by way of royalty from patent developed and registered in India - chargeable u/s 115BBF			cxvii						
	xviii	Income by way of transfer of carbon credits - chargeable u/s 115BBG			cxviii						
	xix	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government. Paragraph EII of Part I of first schedule of Finance Act			cxix						
	xx	Income being dividend received by an FII in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			cxx						
	xxi	Income being dividend received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			cxxi						
	xxii	Income (other than dividend) received by a specified fund in respect of securities (other than units referred to in section 115AB) - chargeable u/s 115AD(1)(i)			cxxii						
	xxiii	Income received by non-resident as referred in second proviso to section 194LC(1) -- chargeable u/s 115A(1)(a)(iia) @ 9%			cxxiii						
	d	Pass through income in the nature of income from other sources claimed as chargeable at special rates ( <i>drop down to be provided</i> )								2d	
	e	Amount included in 1 and 2 above, which claimed as is chargeable at special rates in India as per DTAA ( <i>total of column (2) of table below</i> ) (Applicable for non-residents only)								2e	
	Sl. No.	Amount of income	Item No. 1ai, 1aiii, 1b to 1d 2a, 2c & 2d in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))	
	(1)	(2)	(3) (3a)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	I										
	II										
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c & 2d)										
	a	Expenses / Deductions (Other than entered in C)			3a						
	b	Depreciation (available only if income offered in 1c)			3b						
	c	Interest expenditure on dividend u/s 57(1) (only if income offered in 1a(i) and/or 1a(ii))			3c						
	ci	Eligible Interest expenditure u/s 57(1) – computed value			3ci						
	d	Total			3d						
4	Amounts not deductible u/s 58										
5	Profits chargeable to tax u/s 59										
6	Net Income from other sources chargeable at normal applicable rates [1(after reducing income related to DTAA portion) – 3 + 4 + 5] ( <i>If negative take the figure to 4i of schedule CYLA</i> )										
7	Income from other sources (other than from owning and maintaining race horses) (2 + 6) ( <i>enter 6 as nil, if negative</i> )										
8	Income from the activity of owning race horses										
	a	Receipts			8a						
	b	Deductions under section 57 in relation to receipts at 8a only			8b						
	c	Amounts not deductible u/s 58			8c						
	d	Profits chargeable to tax u/s 59			8d						
	e	Balance (8a - 8b + 8c + 8d) ( <i>if negative take the figure to 11xvii of Schedule CFL</i> )			8						
9	Income under the head "Income from other sources" (7 + 8e) ( <i>take 8e as nil if negative</i> )										
10	Information about accrual/receipt of income from Other Sources										
	S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3				
			(i)	(ii)	(iii)	(iv)	(v)				

1	Winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)						
2	Income by way of winnings from online games u/s 115BBJ						
3a	Dividend Income referred in 1a(i)						
3b	Dividend Income referred in Sl. No. 1a(iii)						
4	Dividend Income u/s 115A(1)(a)(i) other than proviso to section 115A(1)(a)(A) @ 20% (Including PTI Income)						
5	Dividend income under proviso to sec 115A(1)(a)(A) @10% (Including PTI Income)						
6	Dividend Income u/s 115AC @ 10% (Including PTI Income)						
7	Dividend Income (other than units referred to in section 115AB) received by a FII u/s 115AD(1)(i) @ 20% (Including PTI Income)						
8	Dividend Income (other than units referred to in section 115AB) received by a specified fund u/s 115AD(1)(i) @ 10% (Including PTI Income)						
9	Dividend income chargeable at DTAA Rates						

Schedule CYLA		Details of Income after Set off of current year losses				
Sl.No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only, if computed figure is negative)		(3 of Schedule – HP)	(2vi of item E of Schedule BP)	(6 of Schedule-OS)	
ii	House property	(3 of Schedule HP)				
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	(A38 of Schedule BP)				
iv	Income from life insurance business u/s 115B	(3iv of item E of Sch. BP)				
v	Speculation income	(3ii of item E of Sch. BP)				
vi	Specified business income u/s 35AD	(3iii of item E of Sch. BP)				
vii	Short-term capital gain taxable @ 20%	(8ii of item E of Schedule CG)				
viii	Short-term capital gain taxable @ 30%	(8iii of item E of Schedule CG)				
ix	Short-term capital gain taxable at applicable rates	(8iv of item E of Schedule CG)				

x	Short-term capital gain taxable at special rates in India as per DTAA	(8v of item E of Schedule CG)				
xi	Long term capital gain taxable @ 12.5%	(8vi of item E of Schedule CG)				
xii	Long term capital gains taxable at special rates in India as per DTAA	(8vii of item E of schedule CG)				
xiii	Net income from other sources chargeable at normal applicable rates	(6 of Schedule OS)				
xiv	Profit from the activity of owning and maintaining race horses	(8e of Schedule OS)				
xv	Income from other sources taxable at special rates in India as per DTAA	(2e of Schedule OS)				
xvi	Total loss set off					
xvii	Loss remaining after set-off (i – xvi)					

Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years				
Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	(5ii of Schedule CYLA)	(B/f house property loss)			
ii	Business (excluding Income from Insurance Business, speculation income and income from specified business)	(5iii of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss) (Note: B/F loss set off will be restricted to business income excluding income u/s 44BB, 44BBB & 44BBD)	(Note: B/F depreciation set off will be restricted to business income excluding income u/s 44BB, 44BBB & 44BBD)		
iii	Profit and gains from life insurance business u/s 115B	(5iv of Schedule CYLA)	(B/f business loss, other than speculation or specified business loss)			
iv	Speculation Income	(5v of Schedule CYLA)	(B/f normal business or speculation loss)			
v	Specified Business Income	(5vi of Schedule CYLA)	(B/f normal business or specified business loss)			
vi	Short-term capital gain taxable @ 20%	(5vii of schedule CYLA)	(B/f short-term capital loss)			
vii	Short-term capital gain taxable @ 30%	(5viii of Schedule CYLA)	(B/f short-term capital loss)			
viii	Short-term capital gain taxable at applicable rates	(5ix of Schedule CYLA)	(B/f short-term capital loss)			
ix	Short-term capital gain taxable at special rates in India as per DTAA	(5x of Schedule CYLA)	(B/f short-term capital loss)			
x	Long-term capital gain taxable @ 12.5%	(5xi of schedule CYLA)	(B/f short-term or long-term capital loss)			
xi	Long term capital gains taxable at special rates in India as per DTAA	(5xii of Schedule CYLA)	(B/f short-term or long-term capital loss)			
xii	Net income from other sources chargeable at normal applicable rates	(5xiii of Schedule CYLA)				
xiii	Profit from owning and maintaining race horses	(5xiv of Schedule CYLA)	(B/f loss from horse races)			
xiv	Income from other sources income taxable at special rates in India as per DTAA	(5xv of Schedule CYLA)				

BROUGHT FORWARD LOSS ADJUSTMENT



Schedule UD		Unabsorbed depreciation and allowance under section 35(4)						
Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation section 115BAA	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
i	Current Assessment Year							
ii								
iii								
iv	Total			(3xvi of BFLA)			(4xvi of BFLA)	

Schedule ICDS		Effect of Income Computation Disclosure Standards on profit			
Sl. No.	ICDS	Increase in Profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	
(1)	(2)	(3)	(4)	(5)	
I	Accounting Policies				
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
III	Construction Contracts				
IV	Revenue Recognition				
V	Tangible Fixed Assets				
VI	Changes in Foreign Exchange Rates				
VII	Government Grants				
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)				
IX	Borrowing Costs				
X	Provisions, Contingent Liabilities and Contingent Assets				
XI	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X)				

Schedule 10AA		Deduction under section 10AA			
DEDUCTION U/S 10AA	Deductions in respect of units located in Special Economic Zone				
	Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction
	a	Undertaking No.1		a	(item 17 of Annexure A of Form 56F for Undertaking 1)
	b	Undertaking No.2		b	(item 17 of Annexure A of Form 56F for Undertaking 2)
	c	Total deduction under section 10AA (a+b)			

Schedule 80G		Details of donations entitled for deduction under section 80G							
DETAILS OF DONATIONS	<b>A Donations entitled for 100% deduction without qualifying limit</b>								
	Name and address of donee		PAN of Donee		Amount of donation		Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
	i		Donation in cash	Donation in other mode	Total Donation				
	ii								
	iii								
	iv	Total							
	<b>B Donations entitled for 50% deduction without qualifying limit</b>								
	Name and address of donee		PAN of Donee		Amount of donation		Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
	i		Donation in cash	Donation in other mode	Total Donation				
	ii								
	iii								
	iv	Total							
	<b>C Donations entitled for 100% deduction subject to qualifying limit</b>								
	Name and address of donee		PAN of Donee		Amount of donation		Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
	i		Donation in cash	Donation in other mode	Total Donation				
	ii								
iii									
iv	Total								
<b>D Donations entitled for 50% deduction subject to qualifying limit</b>									
Name and address of donee		PAN of Donee	ARN (Donation Reference Number)	Amount of donation		Eligible Amount of donation	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank	
i				Donation in cash	Donation in other mode	Total Donation			
ii									
iii									
iv	Total								
<b>E Total donations (Aiv + Biv + Civ + Div)</b>									

Schedule 80GGA		Details of donations for scientific research or rural development					
S. No.	Relevant clause under which deduction is claimed ( <i>drop down to be provided</i> )	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
				Donation in cash		Donation in other mode	Total Donation
i							
ii							
	Total donation						

Schedule 80GGB		Details of contributions made to political parties							
Sl. No.	Date	Amount of contribution			Eligible amount of contribution	Name of the political party	PAN of the political party	Transaction Reference number for UPI transfer or Cheque number/IMPS/NEFT/RTGS	IFS code of Bank
		Contribution in cash	Contribution in other mode	Total Contribution					
i									
	(add rows)								
	Total contribution								

Schedule 80IAC		Deduction in respect of eligible start-up [to be filled only if answer to A19(q) is 'Yes']			
Sl. No.	Date of incorporation of Startup	Nature of business	Certificate number as obtained from Inter Ministerial Board of Certification	First AY in which deduction was claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)

Schedule 80LA		Deduction in respect of offshore banking unit or IFSC					
Sub-section in which deduction is claimed							
Sl. No.	Type of entity	Type of income of the unit	Authority granting registration	Date of registration	Registration number	First AY during which deduction is claimed	Amount of deduction claimed for current AY
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(add row option to be provided)							
Total							

Schedule RA		Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]						
		Name and address of donee		PAN of Donee	Amount of donation			Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
	i							
	ii							
	iii	Total						

Schedule 80-IA		Deductions under section 80-IA					
DEDUCTION U/S 80-IA	a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
			a2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
	b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	b1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
			b2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
	c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant]	c1	Undertaking no. 1	(item 30 of Form 10CCB of the undertaking)		
			c2	Undertaking no. 2	(item 30 of Form 10CCB of the undertaking)		
d	Total deductions under section 80-IA (a1 + a2 + b1 + b2 + c1+ c2)						d

Schedule 80-IB		Deductions under section 80-IB		
a	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]	a1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		a2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
b	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]	b1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		b2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
c	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]	c1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		c2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
d	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB(11A)]	d1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		d2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
e	Total deduction under section 80-IB (Total of a1 to d2)			ae

Schedule 80-IE		Deductions under section 80-IE		
a	Deduction in respect of undertaking located in North-East			
	aa	Assam	aa1	Undertaking no. 1 (30 of Form 10CCB of the undertaking)
			aa2	Undertaking no. 2 (30 of Form 10CCB of the undertaking)
ab	Arunachal Pradesh	ab1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ab2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ac	Manipur	ac1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ac2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ad	Mizoram	ad1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ad2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ae	Meghalaya	ae1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ae2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
af	Nagaland	af1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		af2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ag	Tripura	ag1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ag2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ah	Sikkim	ah1	Undertaking no. 1	(30 of Form 10CCB of the undertaking)
		ah2	Undertaking no. 2	(30 of Form 10CCB of the undertaking)
ai	Total deduction for undertakings located in North-east (total of aa1 to ah2)			ai
b	Total deduction under section 80-IE (ah)			b

Schedule VI-A		Deductions under Chapter VI-A		
TOTAL DEDUCTIONS	1	Part B- Deduction in respect of certain payments		
	a	80G	b	80GGB
	c	80GGA	d	80GGC
	Total Deduction under Part B (a + b + c +d)			

2	Part C- Deduction in respect of certain incomes						
	e	80-IA	(d of Schedule 80-LA)	f	80-IAB		
	g	80-IAC	(7 of Schedule 80-LAC)	h	80-IB		(e of Schedule 80-IB)
	i	80-IBA		j	80-IE		(b of Schedule 80-IE)
	k	80JJA		l	80JJAA		[Sl.no. 5I(eiv) +5II of Annexure to Form 10DA]
	m	80LA(1)	(9 of Schedule 80-LA)	n	80LA(1A)		(9 of Schedule 80-LA)
	o	80M- Details of distribution of dividend as provided in e-filing utility		p	80-PA		
Total Deduction under Part C (total of e to p)					2		
3	Total deductions under Chapter VI-A (1 + 2)					3	

Schedule SI		Income chargeable to tax at special rates				
SI No	Section/Description	<input type="checkbox"/>	Special rate (%)	Income (i)	Tax thereon (ii)	
1	111A or section 115AD(1)(b)(ii)- Proviso (STCG on shares units on which STT paid)	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)		
2	115AD (STCG for FIIs on securities where STT not paid)	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)		
3	112(1) (LTCG on listed securities/ units)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
4	112(1)(c)(iii) (LTCG for non-resident on unlisted securities or other than Listed Debentures)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
5	115AB (LTCG for non-resident on units referred in section 115AB)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
6	115AC (LTCG for non-resident on bonds/GDR)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
7	115AD (LTCG for FII on securities)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
8	112 (LTCG on others)	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
9	112A (LTCG on sale of shares or units on which STT is paid) or section 115AD(1)(b)(iii)-Proviso	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)		
10	STCG chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5ix of Schedule BFLA)		
11	LTCG Chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xi of Schedule BFLA)		
12	115B (Profits and gains of life insurance business)	<input type="checkbox"/>	12.5	(5iii of Schedule BFLA)		
13a	115AC ((Income by way of interest received by non-resident from bonds purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cx of Schedule OS)		
13b	115AC (Income by way of Dividend received by non-resident on GDR purchased in foreign currency)	<input type="checkbox"/>	10	(part of 2cxi of Schedule OS)		
14	115BB (Winnings from lotteries, puzzles, races, games etc.)	<input type="checkbox"/>	30	(2a of Schedule OS)		
15	115BBJ (Winnings from online games)	<input type="checkbox"/>	30	(2ab of Schedule OS)		
16	115BBH- Tax on Income from Virtual Digital asset					
	A Income under head business or profession	<input type="checkbox"/>	30	(3f of Schedule BP)		
	B Income under head Capital Gain	<input type="checkbox"/>	30	(C2 of Schedule CG)		
17	115BBE (Income under section 68, 69, 69A, 69B, 69C or 69D)	<input type="checkbox"/>	60	(2b of Schedule OS)		
18	115A(1)(b)(A) & 115A(1)(b)(B) (Income of a foreign company from Royalty & Fees for Technical Services )	<input type="checkbox"/>	20	(part of 2cxix of Schedule OS)		
19	115BBF (Income from patent)					
	a Income under head business or profession	<input type="checkbox"/>	10	(3d of Schedule BP)		
	b Income under head other sources	<input type="checkbox"/>	10	(2cxvii of Schedule OS)		
20	115BBG (Income from transfer of carbon credits)					
	a Income under head business or profession	<input type="checkbox"/>	10	(3e of Schedule BP)		
	b Income under head other sources	<input type="checkbox"/>	10	(2cxviii of Schedule OS)		

SPECIAL RATE

21	Income from other sources chargeable at special rates in India as per DTAA	<input type="checkbox"/>		(part of 5xiv of Schedule BFLA)
22	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 20%	<input type="checkbox"/>	20	(part of 5vi of Schedule BFLA)
23	Pass Through Income in the nature of Short Term Capital Gain chargeable @ 30%	<input type="checkbox"/>	30	(part of 5vii of Schedule BFLA)
24	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% u/s 112A	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)
25	Pass Through Income in the nature of Long Term Capital Gain chargeable @ 12.5% other than section 112A	<input type="checkbox"/>	12.5	(part of 5x of Schedule BFLA)
26	Pass through income in the nature of income from other source chargeable at special rates (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(2d of Schedule OS)
27	Income received in respect of units purchased in foreign currency by an off-shore fund-115AB(1)	<input type="checkbox"/>	10	(2cx of Schedule OS)
28	Income from royalty where agreement entered between 31.3.1961 to 31.3.1976 and income from fees for technical services where agreement entered between 29.2.1964 and 31.3.1976, and agreement is approved by the Central Government.  Paragraph EII of Part I of first schedule of Finance Act	<input type="checkbox"/>	50	(2cxix of Schedule OS)
29	Any other income chargeable at special rate (Drop down to be provided in e-filing utility)	<input type="checkbox"/>		(part of 2c of Schedule OS)
			<b>Total</b>	

**Schedule IF Information regarding investment in unincorporated entities**

ENTITIES IN WHICH INVESTMENT IS HELD	Number of entities in which investment is held										
	Sl. No.	Name of the entity	Type of the entity	PAN of the entity	Whether the entity is liable for audit? (Yes/No)	Whether section 92E is applicable to entity? (Yes/ No)	Percentage Share in the profit of the entity	Amount of share in the profit	Amount of interest due or received	Capital balance on 31 <sup>st</sup> March in the entity	
								i	ii	iii	
	1										
	2										
	3										
	4	<b>Total</b>									

**Schedule EI Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

EXEMPT INCOME	1 Interest income		1		
	2	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i	
	ii	Expenditure incurred on agriculture	ii		
	iii	Unabsorbed agricultural loss of previous eight assessment years	iii		
	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 39 of Sch. BP)	iv		
	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)		2	
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)			
		a	Name of district along with pin code in which agricultural land is located		
		b	Measurement of agricultural land in Acre		

		c Whether the agricultural land is owned or held on lease (drop down to be provided)					
		d Whether the agricultural land is irrigated or rain-fed (drop down to be provided)					
3	Other exempt income (please specify) (3a+3b)					3	
a	Income u/s 10(15B), 10(23FB), 10(23FBA), 10(23FC), 10(23FCA), 10(23FE), 10(23FF), 10(4D) (Please provide details of Acknowledgement Number and Date of Form Filed if 10(23FF) and 10(4D) is claimed) Add row option and dropdown to be provided in utility					3a	
b	Any other Income (Specify nature ) – Add row option to be provided in utility					3b	
4	Income claimed as not chargeable to tax as per DTAA (Applicable for non-residents only)						
	Sl. No.	Amount of income	Nature of income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)
5	Pass through income claimed as not chargeable to tax (Schedule PTI)					5	
6	Total (1+2+3+4+5)					6	

Schedule PTI Pass Through Income details from business trust or investment fund as per section 115U, 115UA and 115UB												
S.No	Invested in section 115U/115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	S.No	Head of income	Current year income	Share of Current year loss distributed by Investment fund	Net Income / Loss 9=7-8	TDS on such amount, if any			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
PASS THROUGH INCOME	1.	(drop down to be provided)			i	House property						
					ii	Capital Gains						
					A	Short term						
					Ai	Section 111A						
					Ai	Others						
					B	Long term						
					Bi	Section 112A						
					Bii	Section other than 112A						
					iii	Other Sources						
					A	Dividend						
					B	Others						
					iv	Income claimed to be exempt						
					A	u/s 10(23FBB)						
					B	u/s .....						
	C	u/s .....										
	2.					i	House property					
						ii	Capital Gains					
						a	Short term					
						ai	Section 111A					
						aii	Others					
b						Long term						
bi						Section 112A						
bii						Other than 112A						
iii						Other Sources						
a						Dividend						
b						Others						
iv						Income claimed to be exempt						

						a	u/s 10(23FBB )					
						b	u/s .....					
						c	u/s .....					
<b>Schedule MAT</b>		<b>Computation of Minimum Alternate Tax payable under section 115JB</b>										
Minimum Alternate Tax	1	Whether the statement of profit and loss is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write 'Y', if no write 'N')									<input type="checkbox"/>	
	2	If 1 is no, whether statement of profit and loss is prepared in accordance with the provisions of the Act governing such company (If yes, write 'Y', if no write 'N')									<input type="checkbox"/>	
	3	Whether, for the statement of profit and loss referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')									<input type="checkbox"/>	
	4	Profit after tax as shown in the statement of profit and loss (enter item 56 of Part A-P&L) )/ (enter item 56 of Part A- P&L Ind AS) (as applicable)							4			
	5	Additions (if debited in statement of profit and loss)										
		a	Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof				5a					
		b	Reserve (except reserve under section 33AC)				5b					
		c	Provisions for unascertained liability				5c					
		d	Provisions for losses of subsidiary companies				5d					
		e	Dividend paid or proposed				5e					
		f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]				5f					
		g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86				5g					
		h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB				5h					
		i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB				5i					
		j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF				5j					
	k	Depreciation attributable to revaluation of assets				5k						
	l	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB				5l						
	m	Others (including residual unadjusted items and provision for diminution in the value of any asset)				5m						
	n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)							5n			
6	Deductions											
	a	Amount withdrawn from reserve or provisions if credited to statement of profit and loss				6a						

	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b			
	c	Amount withdrawn from revaluation reserve and credited to statement of profit and loss to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c			
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to statement of profit and loss	6d			
	e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e			
	f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f			
	g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g			
	h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h			
	i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i			
	j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j			
	k	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	6k			
	l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l			
7	Book profit under section 115JB (4+ 5n – 6l)				7	
8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-		<input type="checkbox"/> Yes <input type="checkbox"/> No			
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB					
	a	Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8a			
	b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b			
	c	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8c			
	d	Others (including residual adjustment)	8d			
	e	Total additions (8a + 8b + 8c + 8d)	8e			
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB					
	f	Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8f			
	g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g			
	h	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8h			

	i	Others (including residual adjustment)	8i		
	j	Total deductions (8f + 8g + 8h + 8i)	8j		
9	Deemed total income under section 115JB (7 + 8e – 8j)		9		
	a	Deemed total income u/s 115JB from Units located in IFSC, if any	9a		
	b	Deemed total income u/s 115JB from other Units (9-9a)	9b		
10	Tax payable under section 115JB [9% of (9a)+ 15% of (9b)]			10	

Schedule MATC		Computation of tax credit under section 115JAA				
1	Tax under section 115JB in assessment year 2026-27 (1d of Part-B-TTI)					1
2	Tax under other provisions of the Act in assessment year 2026-27 (2f of Part-B-TTI)					2
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]					3
4	Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]					
MAT CREDIT	S.No	Assessment Year (A)	MAT Credit		MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
			Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)	
	i	2011-12				
	ii	2012-13				
	iii	2013-14				
	iv	2014-15				
	v	2015-16				
	vi	2016-17				
	vii	2017-18				
	viii	2018-19				
	ix	2019-20				
	x	2020-21				
	xi	2021-22				
	xii	2022-23				
	xiii	2023-24				
	xiv	2024-25				
	xv	2025-26				
xvi	2026-27[(Sl no 1-Sl no 2 of)-(Sl No 6c - 2f of Schedule Part B-TTI, only if positive)]					
xvii	Total					
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xviii]					5
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xviii]					6

Schedule- TPSA		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility						
TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)	1	Amount of primary adjustments on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time (please indicate the total of adjustments made in respect of all the AYs)						
	2	a	Additional Income tax payable @ 18% on above					
		b	Surcharge @ 12% on "a"					
		c	Health & Education cess on (a+b)					
		d	Total Additional tax payable (a+b+c)					
	3	Taxes paid						
	4	Net tax payable (2d-3)						
	5	Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)	Date 1 (DD/MM/YYYY Y)	Date 2 (DD/MM/YYYY Y)	Date 3 (DD/MM/YYYY Y)	Date 4 (DD/MM/YYYY Y)	Date 5 (DD/MM/YYYY Y)	Date 6 (DD/MM/YYYY Y)
	6	Name of Bank and Branch						
	7	BSR Code						
8	Serial number of challan							
9	Amount deposited							

Schedule 115TD		Accreted income under section 115TD	
1	Aggregate Fair Market Value (FMV) of total assets of specified person	1	
2	Less: Total liability of specified person	2	
3	Net value of assets (1 – 2)	3	
4	(i) FMV of assets directly acquired out of income referred to in section 10(1)	4i	
	(ii) FMV of assets acquired during the period from the date of creation or establishment to the effective date of registration/provisional registration u/s 12AB, if benefit u/s 11 and 12 not claimed during the said	4ii	
	(iii) FMV of assets transferred in accordance with third proviso to section 115TD(2)	4iii	
	(iv) Total (4i + 4ii + 4iii)	4iv	
5	Liability in respect of assets at 4 above	5	
6	Accreted income as per section 115TD [3 – (4iv – 5)]	6	
7	Additional income-tax payable u/s 115TD at maximum marginal rate	7	
8	Interest payable u/s 115TE	8	
9	Specified date u/s 115TD	9	
10	Additional income-tax and interest payable	10	
11	Tax and interest paid	11	
12	Net payable (10 - 11) (Enter 0 if negative)	12	

	13	Date(s) of deposit of tax on accreted income	Date 1 <i>DD/MM/YYYY</i>	Date 2 <i>DD/MM/YYYY</i>	Date 3 <i>DD/MM/YYYY</i>
	14	Name of Bank and Branch			
	15	BSR Code			
	16	Serial number of challan			
	17	Amount deposited			

Schedule FSI			Details of Income from outside India and tax relief (available only in case of resident)								
INCOME FROM OUTSIDE INDIA AND TAX RELIEF	Sl.	Country Code (dropdown to be provided in the e-filing utility)	Taxpayer Identification Number	Sl.	Head of income	Income from outside India (included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India (e)= (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A	
					(a)	(b)	(c)	(d)	(e)	(f)	
		1			i	House Property					
ii					Business or Profession						
iii					Capital Gains						
iv					Other sources						
Total											
2					i	House Property					
					ii	Business or Profession					
					iii	Capital Gains					
					iv	Other sources					
					Total						

Schedule TR		Summary of tax relief claimed for taxes paid outside India (available only in case of resident)					
TAX RELIEF FOR TAX PAID OUTSIDE INDIA	1	Details of Tax relief claimed					
		Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)	
		(a)	(b)	(c)	(d)	(e)	
		Total					
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2	
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3	
	4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4	Yes/No
		a	Amount of tax refunded		b	Assessment year in which tax relief allowed in India	

Schedule FA		Details of Foreign Assets and Income from any source outside India										
A Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2025												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2025												
Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP code	Account number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period <i>(drop down to be provided specifying nature of amount viz. interest/dividend/proceeds from sale or redemption of financial assets/ other income)</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
(i)												
(ii)												
A Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the calendar year ending as on 31 <sup>st</sup> December, 2025												
Sl No	Country name	Country code	Name of entity	Address of entity	ZIP code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid/credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(i)												
(ii)												
A Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2025												
Sl No	Country name	Country code	Name of financial institution in which insurance contract held	Address of financial institution	ZIP code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid/credited with respect to the contract during the period				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
(i)												
(ii)												
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the calendar year ending as on 31 <sup>st</sup> December, 2025												
Sl No	Country Name and code	Zip Code	Nature of entity	Name and Address of the Entity	Nature of Interest-Direct/ Beneficial owner/ Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such Interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	2a	2b	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(i)												

DETAILS OF FOREIGN ASSETS



Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received			
<b>Details of equity share application money pending allotment at the end of the previous year</b>											
Name of the applicant	Residential status in India	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price			
<b>Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year</b>											
Name of the shareholder	Residential status in India	Type of share	PAN/Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which ceased to be shareholder	Mode of cessation	In case of transfer/sale, PAN of the new shareholder

**SCHEDULE SH-2 SHAREHOLDING OF START-UPS**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:-

**Details of shareholding as at the end of the previous year**

Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium

**Details of share application money pending allotment as at the end of the previous year**

Name of the applicant	Category of applicant (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium

**Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year**

Name of the shareholder	Category of shareholder (drop down to be provided- non-resident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	PAN/Aadhaar no.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder

**NOTE** For definition of expressions—“venture capital company”, “venture capital fund” and “specified company”, please refer DPIIT notification dated 19.02.2019.





<b>F</b> Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation								
	Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer		
<b>G</b> Details of Jewellery acquired since incorporation								
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
<b>H</b> Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation								
	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred, if Yes date of transfer	Closing balance as at the end of the previous year, if any	
<b>I</b> Details of liabilities								
Details of loans, deposits and advances taken from a person other than financial institution								
	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest debited, if any	Closing balance	Rate of interest (%)

<b>Schedule GST</b> INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST			
DETAILS OF GST	Sl. No.	GSTIN No(s).	Annual value of outward supplies as per the GST return(s) filed
	(1)	(2)	(3)

**NOTE** ▶ Please furnish the information above for each GSTIN No. separately

<b>Schedule FD</b> Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)			
Foreign Currency Transaction	S. No.	Amount (in Rs.)	
	i	Payments made during the year on capital account	
	ii	Payments made during the year on revenue account	
	iii	Receipts during the year on capital account	
	iv	Receipts during the year on revenue account	

## Part B

<b>Part B – TI</b> Computation of total income				
<b>TOTAL INCOME</b>	1	Income from house property (3 of Schedule-HP) (enter nil if loss)		1
	2	Profits and gains from business or profession		
	i	Profits and gains from business other than speculative business and specified business (A 38 of Schedule BP) (enter nil if loss)	2i	
	ia	Income of Foreign company from eligible business of selling raw diamonds (refer rule 10T1A) (3iva of Table E of Schedule BP)	2ia	

	ii	Profits and gains from speculative business (3(ii) of Table E of Schedule BP) (enter nil if loss and take the figure to schedule CFL)	2ii		
	iii	Profits and gains from specified business (3(iii) of Table E Schedule BP)(enter nil if loss and take the figure to schedule CFL)	2iii		
	iv	Income chargeable to tax at special rates (3d, 3e, 3f & 3b of Table E of Schedule BP)	2iv		
	v	Total (2i + 2ia + 2ii + 2iii + 2iv )		2v	
<b>3 Capital gains</b>					
	a	Short term			
	i	Short-term chargeable @ 20% (8ii of item E of schedule CG)	ai		
	ii	Short-term chargeable @ 30% 8iii of item E of schedule CG)	a ii		
	iii	Short-term chargeable at applicable rate (8iv of item E of schedule CG)	a iii		
	iv	Short-term chargeable at special rates in India as per DTAA (8v of item E of Schedule CG)	a iv		
	v	Total Short-term (ai + a ii + a iii + a iv) (enter nil if loss)	3av		
	b	Long-term			
	i	Long-term chargeable @ 12.5% (8vi of item E of Schedule CG)	bi		
	ii	Long-term chargeable at special rates in India as per DTAA (8vii of item E of schedule CG)	b ii		
	iii	Total Long-term (bi + b ii) (enter nil if loss)	b iii		
	c	Sum of Short-term/Long-term capital gains (3av + 3b iii) (enter nil if loss)		3c	
	d	Capital gain chargeable @ 30% u/s 115BBH (C2 of schedule CG)		3d	
	e	Total capital gains (3c + 3d)		3e	
<b>4 Income from other sources</b>					
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a		
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b		
	c	Income from the activity of owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c		
	d	Total (4a + 4b + 4c)		4d	
<b>5 Total of head wise income (1 + 2v + 3e + 4d)</b>					
<b>6 Losses of current year to be set off against 5 (total of 2xvi, 3xvi and 4xvi of Schedule CYLA)</b>					
<b>7 Balance after set off current year losses (5 – 6) (Also total of (ii, iii, v to xv of column 5 of Schedule CYLA+4b+2iv)</b>					
<b>8 Brought forward losses to be set off against 7 (total of 2xv, 3xv and 4xv of Schedule BFLA)</b>					
<b>9 Gross Total income (7 – 8) (Also total of (i, ii, iv to xiv of column 5 of schedule BFLA+4b+2iv)</b>					
<b>10 Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9</b>					
<b>11 Deductions under Chapter VI-A</b>					
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i, ii, iv, v, viii, xii, xiii) of column 5 of Schedule BFLA]		11a	
	b	Part-C of Chapter VI-A [2 of Schedule VI-A]		11b	
	c	Total (11a + 11b) [limited upto (9-10)]		11c	
<b>12 Deduction u/s 10AA (Total Sch. 10AA)</b>					
<b>13 Total income (9 - 11c - 12)</b>					
<b>14 Income chargeable to tax at special rates (total of (i) of Schedule SI)</b>					
<b>15 Income chargeable to tax at normal rates (13 - 14)</b>					
<b>16 Net agricultural income( 2v of Schedule EI)</b>					
<b>17 Losses of current year to be carried forward (total of xxi of Schedule CFL)</b>					
<b>18 Deemed total income under section 115JB (9 of Schedule MAT)</b>					

Part B – TTI		Computation of tax liability on total income				
COMPUTATION OF TAX LIABILITY	1	a	Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT)		1a	
		b	Surcharge on (a) above (if applicable)		1b	
		c	Health and Education Cess @ 4% on (1a+1b) above		1c	
		d	Total Tax Payable u/s 115JB (1a+1b+1c)		1d	
	2	Tax payable on total income				
		a	Tax at normal rates on 15 of Part B-TI		2a	
		b	Tax at special rates (total of col. (ii) of Schedule-SI)		2b	
		c	Tax Payable on Total Income (2a + 2b)		2c	
		d	Surcharge			
			i	25% of 16(ii) of Schedule SI	2di	
					2g(ii)	
			ii	On [(2c) – (16(ii) of Schedule SI)]	2dii	
			iii	Total (i + ii)	2diii	
		e	Health and Education Cess @ 4% on (2c+2diii)		2e	
		f	Gross tax liability (2c+2diii+2e)		2f	
	3	Gross tax payable (higher of 1d and 2f)				3
	4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC)				4
5	Tax payable after credit under section 115JAA [(3 - 4)]				5	
6	Tax relief					
	a	Section 90/90A(2 of Schedule TR)		6a		
	b	Section 91(3 of Schedule TR)		6b		
	c	Total (6a + 6b)		6c		
7	Net tax liability (5 – 6c) (enter zero if negative)				7	
8	Interest and fee payable					
	a	Interest for default in furnishing the return (section 234A)		8a		
	b	Interest for default in payment of advance tax (section 234B)		8b		
	c	Interest for deferment of advance tax (section 234C)		8c		
	d	Fee for default in furnishing return of income (section 234F)		8d		
	da	Fee for furnishing revised return of income (section 234-I)		8da		
	e	Total Interest and Fee Payable (8a+8b+8c+8d+8da)		8e		
9	Aggregate liability (7 + 8e)				9	
TAXES PAID	10	Taxes Paid				
		a	Advance Tax (from column 5 of 18A)		10a	
		b	TDS (total of column 9 of 18B)		10b	
		c	TCS (total of column 7 of 18C)		10c	
		d	Self-Assessment Tax (from column 5 of 18A)		10d	
		e	Total Taxes Paid (10a+10b+10c + 10d)		10e	
11	Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)				11	

	12	Refund (If 10e is greater than 9)										12		
	13	Net tax payable on 115TD income including interest u/s 115TE (Sr.no. 12 of Schedule 115TD)										13		
	14	Tax payable u/s 115TD after adjustment of refund at Sl. No. 12 (13-12)										14		
	15	Net refund after adjustment as per Sl. No. 14 (12-13) (refund, if any, will be directly credited into the bank account)										15		
BANK ACCOUNT	16	Do you have a bank account in India												
	(a)	Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)												
		Sl.	IFS Code of the Bank in case of Bank Accounts held in India				Name of the Bank				Account Number	Type of account (Dropdown to be provided by)	Select Account for refund credit (tick atleast one account ✓)	
		i											<input type="checkbox"/>	
	ii											<input type="checkbox"/>		
	<b>Note:</b> 1) All bank accounts held at any time are to be reported, except dormant A/c. 2) In case multiple accounts are selected, the refund will be credited to one of the validated accounts after processing the return. (Row can be added as required)													
	(b)	Non- residents, may, at their option, furnish the details of one foreign bank account:												
		S. No.	SWIFT Code				Name of the Bank				Country of Location	IBAN		
		Row can be added as required												
	17	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]										<input type="checkbox"/> Yes	<input type="checkbox"/> No	
	18	TAX PAYMENTS												
ADVANCE/SELF ASSESSMENT TAX	A	Details of payments of Advance Tax and Self-Assessment Tax												
		Sl No	BSR Code				Date of Deposit (DD/MM/YYYY)				Serial Number of Challan	Amount (Rs)		
		(1)	(2)				(3)				(4)	(5)		
		i												
		ii												
	iii													
		<b>NOTE</b> ▶ Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a & 10d of Part B-TTI												
	B	Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C/16D/16E furnished by Deductor(s)]												
	Sl No	TDS credit relating to self /other person [other person as per rule 37BA(2)]	PAN/Aadhaar No. of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/aadhaar No. of Tenant/ Buyer	Section under which TDS is deducted	Unclaimed TDS brought forward (b/f)	TDS of the current Financial Year (TDS deducted during the FY 2025-26)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year not applicable if TDS is deducted u/s 194N)		Corresponding Receipt /withdrawals offered		TDS credit being carried forward	
						Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income	
	(1)	(2)	(3)	(4)	(4a)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

