

SELZER POLYMERS PRIVATE LIMITED

Audited Financial Statements

2024-2025

**M/s RAMDAS & VENUGOPAL, Chartered Accountants, 7A, Green Park, Near Daya Hospital,
Thiruvambady.P.O., Thrissur – 680022.**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1(SAHJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			Assessment Year 2025-26	
PAN		ABNCS8612D		
Name		SELZER POLYMERS PRIVATE LIMITED		
Address		Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O, Avanur, Thrissur , Thrissur , 16-Kerala, 91-INDIA, 680541		
Status		7-Private company	Form Number	ITR-6
Filed u/s		139(1)-On or before due date	e-Filing Acknowledgement Number	399561501031125
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	1A	1,93,57,770	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	48,71,963	
	Interest and Fee Payable	5	5,30,512	
	Total tax, interest and Fee payable	6	54,02,475	
	Taxes Paid	7	54,02,479	
	(+) Tax Payable /(-) Refundable (6-7)	8	0	
	Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD		10	0	
Interest payable u/s 115TE		11	0	
Additional Tax and interest payable		12	0	
Tax and interest paid		13	0	
(+) Tax Payable /(-) Refundable (12-13)		14	0	
This return has been digitally signed by <u>TONY JOHN PELLISSERY</u> in the capacity of <u>Managing Director</u> having PAN <u>ABIPT5276A</u> from IP address <u>61.3.166.42</u> on <u>03-Nov-2025</u> <u>18:35:19</u> at <u>THRISSUR</u> (Place) DSC SI.No & Issuer <u>6378568</u> & <u>113071116799804445826575303233714530468CN=Care4Sign DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN</u>				
System Generated Barcode/QR Code		 ABNCS8612D06399561501031125578b1cb849b32f67ae65500aec6ae3ffaa3c50f7		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				



INDEPENDENT AUDITOR'S REPORT

The Members of

SELZER POLYMERS PRIVATE LTD

XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR

Report on the Audit of the Financial Statements

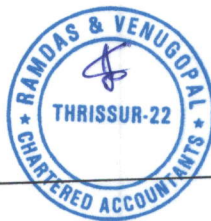
Opinion

We have audited the accompanying standalone financial statements of **SELZER POLYMERS PRIVATE LTD**, which comprise the balance sheet as at 31st March 2025, and the statement of profit and loss, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit and cash flows for the year ended on that date.

Basis for Opinion

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



Head Office: Thrissur

Partners:

M. Ramdas, F.C.A.

T.T. Shajan, F.C.A., DISA (ICAI)

SilpaRamdas, F.C.A., DISA, DIRM (ICAI)

Branch Offices:

1. Ernakulam, 2. Guruvayur

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Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information Other Than Financial Statements and Auditors Report Thereon

The Company's Board of Directors is responsible for other information. The other information comprises of information included in the Company's Annual Report, but does not include the Financial Statements and our report thereon.

Our Opinion on the Financial Statements does not cover the other information and we do not express any form of assurance.

In connection with our audit on the Financial Statements, our responsibility is to read the other information made available and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Managements Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally

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accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, Statement of Profit and Loss and Cash flow statement dealt with by this Report are in agreement with the books of account.
 - d. In our opinion the aforesaid standalone financial statements comply with Accounting Standards specified under section 133 of the Act, read with Rule 7 of the companies (Indian Accounting Standards) Rules 2015, as amended.
 - e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial

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institutions at any time during the year is less than Rs. 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017

- g. In our opinion there are no qualifications, reservations or adverse remarks relating to the maintenance of accounts and other matters connected therewith
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position.
- ii) The Company does not have any long-term contracts including derivative contract for which there were any foreseeable losses.
- iii) The Company does not have any amounts required to be transferred to the Investor Education and Protection Fund as on 31-03-2025.
- iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v) The company has not declared or paid any dividend during the year.
- vi) The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in software . Further ,during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For M/s RAMDAS & VENUGOPAL

CA.SHAJAN T.T, B.Sc., F.C.A., DISA (ICAI)

Partner [M.No.211270]

Chartered Accountants

Firm Reg. No. 010669S

UDIN: 25211270BMMHPE6356

Thrissur

15.09.2025



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SELZER POLYMERS PVT LTD

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

ANNEXURE (A) REFERRED TO IN INDEPENDENT AUDITOR'S REPORT OF EVEN DATE TO THE MEMBERS OF SELZER POLYMERS PVT LTD ON THE FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED 31ST MARCH, 2025.

In terms of Companies (Auditor's Report) Order 2020, issued by the Central Government of India, in terms of section 143(11) of The Companies Act, 2013, we further report, on the matters specified in paragraph 3 and 4 of the said Order, that :-

1.
 - (a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The company is maintaining proper records showing full particulars of Intangible assets.
 - (b) According to the explanation provided by the management, the Company has a regular program of physical verification of its property, plant and equipment, by which all property, plant and equipment are verified yearly. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to such program, a portion of property, plant and equipment has been physically verified by the management during the year and no material discrepancies were noticed on such verification.
 - (c) The title deeds of immovable properties shown in the financial statements are held in the name of the company. However, in respect of the land transferred from the erstwhile partnership firm upon its conversion into a company, the title deeds are still in the name of Selzer Polymers and have not yet been transferred to Selzer Polymers Private Limited. The process of transfer of title is currently under progress.
 - (d) The company has not revalued the property, plant and equipment or intangible assets or both during the year. Hence the clause not applicable
 - (e) No proceedings have been initiated against the company for holding benami property under The Benami Transaction (prohibition) Act, 1988 and rules made thereunder and the details have been appropriately disclosed in the financial statements.
2. (a) The management has conducted the physical verification of inventory at reasonable intervals. The discrepancies noticed on physical verification of the inventory as compared to book records which has been properly dealt with in the books of account were not material.



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- (b) Overdraft limit during the year was less than 5 crore , therefore the applicable clause regarding the verification of quarterly statement does not apply in this case.
3. According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the Order is not applicable.
4. In our opinion and according to the information and explanations given to us, in respect of loans, investments, guarantees, and security, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public covered under section 73 to 76 or any other relevant provisions of the Companies Act 2013.
6. The Central Government of India has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the activities of the Company.
7. (a) According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Wealth Tax, Goods and Service Tax, Custom Duty, Excise Duty and other material statutory dues, as applicable, with the appropriate authorities in India
- (b) According to the information and explanations given to us and based on the records of the company examined by us, there are no dues of Income Tax, Wealth Tax, Goods and Service Tax, Sales Tax, Customs Duty and Excise Duty or VAT or Cess which have not been deposited on account of any disputes.
8. There are no transactions that are not recorded in the books of accounts to be surrendered or disclosed as income during the year in the tax assessment under Income tax Act 1961.
9. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of dues to any financial institutions, bankers, and government or debenture holders during the year.
- (b) The company has not been declared as a willful defaulter by any bank or financial institutions or other lender.
- (c) The funds raised on a sort term basis have not been utilized for long term purposes.
- (d) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

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- (e) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
10. (a) The company has not obtained any term loans or raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or debentures during the year.
11. (a) According to the information and explanations given to us, we report that no fraud by the Company or on by its officers or employees has been noticed or reported during the course of our audit.
- (b) Report under section 143(12) of the companies Act has not been filed by the auditors in the form ADT 4 as prescribed under Rule 13 Of Companies(Audit and Auditors) Rules 2014 with the Central Government.
- (c) The Auditor has not received any whistle-blower complaints by the company during the year.
12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 & 188 of the Companies Act, 2013 and the details of such transactions have been disclosed in the financial statements of the Company as required by the applicable accounting standards.
14. The company does not have an internal audit system since the company does not satisfy the specified threshold limit as under section 138 of the act.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them, during the year. Accordingly paragraph (xv) of the Order is not applicable.
16. (a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) According to the information and explanation given to us the company has not conducted any Non Banking Financial or Housing Financing activities without a valid certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank Of India Act 1934.

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17. The company has not incurred any cash losses during the Financial Year ..
18. There has not been any resignation of the statutory auditors during the year and this clause is not applicable.
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, disclosed in the note 42, 6 and 13 the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
20. The provisions of CSR is not applicable to the company and hence clause (a) and clause (b) are not applicable.
21. There is no consolidation of financial statements, accordingly reporting under this clause is not applicable

For M/S. RAMDAS & VENUGOPAL

CA. SHAJAN T.T, B.Sc., F.C.A., DISA (ICAI)

Partner (M. No. 211270)

Chartered Accountants

Firm Regn No: 010669S

UDIN: 25211270BMMHPE6356

THRISSUR

15.09.2025



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SELZER POLYMERS PRIVATE LIMITED			
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR			
Previous Year Ended : 31.03.2025		PAN : ABNCS8612D	
Assessment Year : 2025-26		Date of Incorporation : 08/07/2024	
		Status : Company	
PROFIT AND LOSS ADJUSTMENT ACCOUNT			
Net Profit as per Profit & Loss Account			1,70,31,134
Add:			
Disallowance for delay in payment of EPF (Employee Contribution)		5,220.00	
Depreciation as per books		65,28,924.26	
Donation		5,250.00	
Provision for Gratuity		17,71,639.00	
Provision for Leave Encashment		5,01,457.00	88,12,490.26
			2,58,43,624.62
Less: Depreciation as per I.T.Rules		64,82,524.39	
Leave Encashment paid during the year		3,334.00	
Incomes considered under other heads :-			
Interest Income		87,583.00	65,73,441.39
			1,92,70,183.23
Income from Other sources			
Interest Income		87,583.00	87,583.00
			1,93,57,766.23
Gross Total Income			1,93,57,766.23
Less: Deduction under Chapter VI-A			0.00
			1,93,57,766.23
Total Income			1,93,57,770.00
Rounded to			
Tax Due There on - 22% (115BAA)			42,58,709.00
Add: Surcharge @10%			4,25,871.00
Add: Educational cess @ 4%			1,87,383.00
			48,71,963.00
Less:Tax Deducted at Source		2,49,937.00	
Less:Tax Collected at Source		48,592.00	
Less: Advance Tax		0.00	298529.00
			45,73,434.00
Balance Tax			0.00
Add: Interest u/s 234A			3,20,138.00
Add: Interest u/s 234B			2,10,374.00
Add: Interest u/s 234C			
			51,03,946.00
Net Tax Payable			51,03,950.00
Less: Self Assessment Tax			
Balance Tax Payable			0.00




SELZER POLYMERS PRIVATE LIMITED		
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR		
BALANCE SHEET AS ON 31ST MARCH 2025		
(Rs in Hundreds)		
Particulars	Note No.	Figures as at 31.03.2025
I. EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital Account	2	833829.30
(b) Reserves and Surplus	3	136131.75
2 Non - Current Liabilities		
(a) Long-Term Borrowings	4	772262.40
(b) Long-Term Provisions	5	78386.78
3 Current Liabilities		
(a) Short-Term Borrowings	6	447702.21
(b) Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	7	224129.86
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	7	395140.44
(c) Other Current Liabilities	8	695328.49
Total		3582911.23
II. ASSETS		
1 Non-Current Assets		
(a) Property, Plant & Equipments		
(i) Tangible Assets	9	1063266.18
(ii) Intangible Assets	9	13767.06
(b) Deposits & Advances	10	305570.63
(c) Deferred Tax Asset	11	19845.16
(d) Other Non Current Assets	12	16119.14
2 Current Assets		
(a) Inventories	13	591937.51
(b) Trade receivables	14	1504074.58
(c) Other Current Assets	15	53443.40
(d) Cash and Cash Equivalents	16	14887.57
Total		3582911.23
Accounting policies & Notes on accounts	1, 26-45	

For SELZER POLYMERS PRIVATE LIMITED
Directors

Tony P John
(Managing Director)
(DIN:10661945)

KK Francis
(Whole Time Director)
(DIN:02188463)



As per our separate audit report of even date attached
For M/s RAMDAS & VENUGOPAL

CA. T.T.SHAJAN, B.Sc., F.C.A, DISA(ICAI)
Partner[M.No.211270]
Chartered Accountants
Firm Regn. No. 010669S



Mundur
15-09-2025

Thrissur
15-09-2025

SELZER POLYMERS PRIVATE LIMITED			
XV/595 , INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU , MUNDUR, THRISSUR			
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 ST MARCH 2025			
(Rs in hundreds)			
Particulars	Note No.	Figures as at 31.03.2025 Rs	
I. INCOME			
a. Revenue from operations	17		3774980.17
b. Other Income	18		43451.43
Total Revenue (I+II)			3818431.60
II. EXPENSES			
a. Cost of materials consumed	19		2735241.97
b. Changes in inventories of finished goods - Work-in-progress and Stock-in-Trade	20		-456714.91
c. Manufacturing expenses	21		302899.74
d. Employee benefits expenses	22		449917.37
e. Finance costs	23		45061.30
f. Depreciation and amortization Expenses			65289.24
f. Selling and Distribution Expenses	24		374043.92
g. Other Administration Expenses	25		132381.63
Total Expenses			3648120.26
III Profit before exceptional and extraordinary items and tax (I-II)			170311.34
IV Exceptional Items			0.00
V Profit before extraordinary items and Tax (V-VI)			170311.34
VI Extraordinary items			0.00
VII Profit before Tax (V-VI)			170311.34
VIII Tax expense:			
(1) Current tax			54024.75
(2) Deferred tax expense			-19845.16
IX Profit / (Loss) for the period from continuing Operations (IX-X)			136131.75
XII Profit/(Loss) from discontinuing operations			0.00
XIII Tax expense of discontinuing operations			0.00
XIV Profit / (loss) from discontinuing operations (after tax) (XII-XIII)			0.00
XV Profit / (Loss) for the period (XI+XIV)			136131.75
XVI Earnings per equity share:			
(1) Basic			1.63
Accounting policies & Notes on accounts	1, 26-45		

For SELZER POLYMERS PRIVATE LIMITED

Directors

Tony P John
(Managing Director)
(DIN:10661945)

KK Francis
(Whole Time Director)
(DIN:02188463)



As per our separate audit report of even date attached
For M/s RAMDAS & VENUGOPAL

CA. T.T.SHAJAN, B.Sc., F.C.A, DISA(ICAI)
Partner[M.No.211270]
Chartered Accountants
Firm Regn. No. 010669S



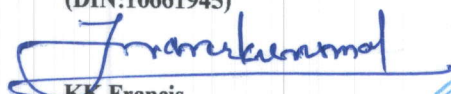
Mundur
15-09-2025

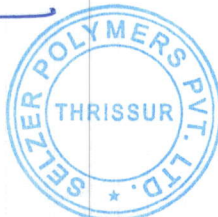
Thirissur
15-09-2025

SELZER POLYMERS PRIVATE LIMITED			
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR			
CASH FLOW STATEMENT (AS PER AS-3) FOR THE FINANCIAL YEAR 2024-25 (INDIRECT METHOD)			
			(Rs in Hundreds)
PARTICULARS	AMOUNT		
A Cash flows from operating activities			
Net Profit before taxation and extra ordinary items		170311.34	
Adjustments for:			
Depreciation	65289.24		
Current Tax	-54024.75		
Profit On Sale of Fixed Asset	0.00		
Interest & Other non-business income	-43451.43		
Finance costs	45061.30	12874.36	
Operating Profit before working capital changes		183185.71	
Adjustments for:			
Inventories	-591937.51		
Trade Receivables, loans and Advances and other current assets	-1557517.98		
Trade Payables, Other Current liabilities and provisions	1840687.78	-308767.71	
Cash generated from operations		-125582.01	
Income tax paid			
Cash flow before extra ordinary items		-125582.01	
NET CASH FLOWS FROM OPERATING ACTIVITIES			-125582.01
B Cash flows From Investing Activities			
Purchase of fixed assets		-1142322.48	
Sale of fixed assets		0.00	
Deposits and Advances		-321689.77	
Interest and other income received		43451.43	
Dividend received		0.00	
NET CASH FLOWS FROM INVESTING ACTIVITIES			-1420560.82
C Cash flows From Financing Activities			
Proceeds from issuance of share capital		833829.30	
Proceeds from long term borrowings		772262.40	
Re-payment of long term borrowings		0.00	
Finance costs		-45061.30	
Dividends paid			
NET CASH FLOWS FROM FINANCING ACTIVITIES			1561030.40
Net increase/decrease in cash or cash equivalents			14887.57
Cash and Cash equivalents at the beginning of the year		0.00	
Cash and Cash equivalents at the close of the year		14887.57	
Net increase as disclosed above			14887.57

For SELZER POLYMERS PRIVATE LIMITED
Directors

Tony P John
(Managing Director)
(DIN:10661945)


KK Francis
(Whole Time Director)
(DIN:02188463)



Mundur
15-09-2025

As per our separate audit report of even date attached
For M/s RAMDAS & VENUGOPAL



CA. T.T.SHAJAN, B.Sc., F.C.A, DISA(ICAI)
Partner[M.No.211270]
Chartered Accountants
Firm Regn. No. 010669S

Thriissur
15-09-2025

SELZER POLYMERS PRIVATE LIMITED
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR,
THRISSUR

NOTE : 1

Significant Accounting Policies followed and Notes Attached to & Forming Part of the Accounts of The Company

A. Corporate Information

Selzer Polymers Private Limited is a private limited company located at Thrissur .The Company registered under Companies Act 2013 on 8th July 2024 with a main object of manufacturing water tanks ,industrial packaging and multipurpose floaters. The company has formed for takeover of the existing partnership firm Selzer Polymers a a going concern at book value.

B. Significant Accounting Policies followed by the Company

1. BASIS OF PREPARATION

These financial statements have been prepared to comply in all material aspects with applicable accounting principles in India, the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified) and other accounting principles generally accepted in India, to the extent applicable. The financial statements have been prepared under the historical cost convention on accrual basis.

2. PROPERTY, PLANT AND EQUIPMENT

Fixed Assets have been valued at historical cost.

3. INVENTORIES.

Inventories are valued at lower of cost or market price.

4. REVENUE RECOGNITION

Items of income and expenditure are generally accounted for on accrual basis.

5. CONTINGENCIES AND EVENTS OCCURING AFTER THE BALANCE SHEET DATE

There are no contingencies and events of material nature which has an effect on the financial statements of the year occurred after the Balance Sheet date.

6. PRIOR PERIOD AND EXTRA-ORDINARY ITEMS

There are no prior period or extra ordinary items of material nature during the year.

7. CHANGES IN ACCOUNTING POLICIES

There are no material changes in accounting policies followed by the company during the year.

8. FOREIGN EXCHANGE TRANSACTIONS

Foreign Currency Transactions are recorded at the exchange rates prevailing at the transaction date. Current Assets and Current Liabilities relating to Foreign Currency Transactions remaining unsettled at the Balance Sheet date are translated at the year-end rates. The resulting gain/ loss, if any, are recognized in Profit & Loss Account.

9. RESEARCH AND DEVELOPMENT EXPENSES

The company has no Research and Development expenses during the year.

10. INVESTMENTS

The company do not have any investment.

11. RETIREMENT BENEFITS

Gratuity and Leave Encashment have been provided in the books of accounts based on actuarial valuation..

12. EARNINGS PER SHARE:

The company reports earnings per share in accordance with Accounting Standard 20 issued by the Institute of Chartered Accountants of India. Basic E.P.S has been computed by dividing Net Profit after tax by weighted average number of equity shares at the end of the year.

(Rs in Hundreds)	
Calculation of Basic EPS	<u>2024-2025</u>
1. Net Profit / (Loss) attributable for the equity share holders	136131.75
2. Weighted average number of equity shares outstanding during the year.	83382.93
BASIC EPS	1.63

13. DEFERRED TAX:

During the year the company has recognised Deferred Tax asset of Rs 19,84,516 in respect of current year depreciation and gratuity.

(Rs in Hundreds)

	<i>On Timing difference of Depreciation</i>	<u>2024-2025</u>
(i)	<i>Opening deferred tax Asset / (Liability)</i>	0.00
(ii)	<i>Deferred tax Asset/ (liability) recognised during the year</i>	19845.16
(iii)	<i>Reversed during the year</i>	
(iv)	<i>Closing deferred tax Asset / (Liability)</i>	19845.16

14. RELATED PARTY DISCLOSURES:

Disclosure of transactions with Related Parties, as required by Accounting Standard 18 "Related Party Disclosures" has been set out in a separate statement annexed to this Schedule. Related parties as defined under clause 3 of the said Accounting Standard have been identified by the management and relied upon by the Auditors.

15. BORROWING COST:

The company has no qualifying asset during the year, Hence Borrowing cost is not applicable. However in case of other loans interest has been charged to profit and loss account.

SELZER POLYMERS PRIVATE LIMITED
XV/595 , INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU , MUNDUR,THRISSUR
ES TO FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARC

NOTE 2

(Rs in Hundreds)	
2.1 SHARE CAPITAL	AS on 31.03.2025
a) Authorised Capital (1,00,00,000 equity shares of Rs. 10/- each)	10000000.00
b) Issued,Subscribed Capital, (83,38,293 equity shares of Rs. 10/- each)	833829.30
Called up and paid up Capital (83,38,293 equity shares of Rs. 10/- each)	833829.30 833829.30

NOTE 2.2 Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period

	AS on 31.03.2025
Opening number of shares outstanding	0.00
Shares Issued	83,38,293.00
Shares bought back/ other movements	0.00
Closing number of shares outstanding	83,38,293.00

NOTE 2.3 Shareholders holding more than 5 % of shares in the company	No. of Shares held	Percentage of Holding
Name of Shareholder		
1) K K Francis	27,79,431.00	33.33%
2) Tony P John	27,79,431.00	33.33%
3) Sunny T P	27,79,431.00	33.33%

Note 2.4 Share holding of promoters:-	At the End of the Year	
PROMOTER'S NAME	NO. OF SHARES	% OF TOTAL
1) K K Francis	27,79,431.00	33.33%
2) Tony P John	27,79,431.00	33.33%
3) Sunny T P	27,79,431.00	33.33%

(Rs in Hundreds)	
NOTE 3 RESERVES AND SURPLUS	As on 31.03.2025
Profit /(Loss) during the year	136131.75
Total	136131.75



(Rs in Hundreds)	
NOTE 4 - LONG TERM BORROWINGS	As on 31.03.2025
HDFC Vehicle Loan (TATA)	8332.13
HDFC Vehicle Loan (Mahindra)	9601.93
HDFC Vehicle Loan (AUTOBHAN)	37215.02
HDFC Vehicle Loan (Mahindra 4)	14713.57
HDFC Vehicle Loan (TATA 3)	10067.36
HDFC VEHICLE LOAN MAH-5 (160974055)	15500.00
HDFC VEHICLE LOAN- MAHINDRA-6 (161017137)	15500.00
HDFC ECGLS Loan (16.00 Lacs)	12340.03
HDFC BANK LC (200.00 LACS)	165350.00
SIDBI - Term Loan - 2 (225 Lacs)	63213.40
SIDBI - Mould Loan (50 Lacs)	5840.00
SIDBI - Soft Loan (15.5 + 4.5 Lacs)	7790.00
SIDBI - Liquid WC Loan (22.45 Lacs)	1450.00
SIDBI - PCS Loan (100 Lacs)	55600.00
SIDBI - Pranthan Loan (124.75 Lacs)	70082.60
SIDBI - Prathan Loan (174.05 Lacs)	93450.00
SIDBI - Arise Loan (92.87 lacs)	34400.00
SIDBI - PCS Loan (30 Lacs)	13200.00
SIDBI - Land Loan (145 Lacs)	97320.00
SIDBI - TWRT Loan (75 Lacs)	35480.00
Kotak Mahindra Bank - Vehicle Loan	5816.36
Total	772262.40

Term loans

(Rs in Hundreds)

- 1) HDFC ECGLS Loan has an outstanding balance of ₹12,340.03 (₹14.19 lakhs original loan value), which is repayable in 24 equal monthly installments of ₹563.75 each.
- 2) HDFC VEHICLE LOAN- MAHINDRA-6 (161017137) of Rs 15,500.00 is repayable in 60 equal monthly installments of rs 321.84 each .
- 3) HDFC VEHICLE LOAN MAH-5 (160974055) of Rs 15,500.00 is repayable in 60 equal monthly installments of Rs 321.84 each .
- 4) There are 2 HDFC Vehicle Loans (AUTOBHAN) have an outstanding balance of ₹18607.51 each. The loans are repayable in 47 equal monthly installments of ₹471.35 each.
- 5) HDFC Vehicle Loan (TATA 3) has an outstanding balance of ₹10067.36, which is repayable in 44 equal monthly installments of ₹263.23 each.
- 6) HDFC Vehicle Loan (Mahindra 4) has an outstanding balance of ₹1471.35, which is repayable in 44 equal monthly installments of ₹392.13
- 7) HDFC Vehicle Loan (TATA) has as outstanding balance of Rs 8332.13, which is repayable in 34 equal monthly installments of rs 277.60 each .
- 8) HDFC Vehicle Loan (Mahindra) has an outstanding balance of Rs 9601.93 which repayable in 44 equal monthly installments of rs 319.90 each .
- 9) Two Kotak Mahindra Bank Vehicle Loans have an outstanding balance of ₹2908.18 each. The loans are repayable in eight equal monthly installments of ₹374
- 10) SIDBI Term Loan-2 (original value of ₹225 Lakhs) has an outstanding balance of Rs 63213.40 . It is repayable in monthly installments with a principal repayment of ₹4160 per installment, at an interest rate of 7.93% per annum.
- 11) SIDBI - Mould Loan (original value of ₹50 Lakhs) has an outstanding balance of Rs 5840 . It is repayable in monthly installments with a principal repayment of ₹920 per installment, at an interest rate of 8.04 % per annum.
- 12) SIDBI - Liquid WC Loan (original value of ₹ 22.45Lakhs) has an outstanding balance of Rs 1450 . It is repayable in monthly installments with a principal repayment of ₹ 750 per installment, at an interest rate of 9.06% per annum.
- 13) SIDBI -PCS Loan (original value of ₹ 100 Lakhs) has an outstanding balance of Rs 55600 . It is repayable in monthly installments with a principal repayment of ₹ 1850 per installment, at an interest rate of 8.85% per annum.
- 14) SIDBI -Prathan Loan (original value of ₹ 124.75 Lakhs) has an outstanding balance of Rs 70082.60 . It is repayable in monthly installments with a principal repayment of ₹ 2310.20 per installment, at an interest rate of 9.40% per annum.
- 15) SIDBI -Prathan Loan (original value of ₹ 174.05 Lakhs) has an outstanding balance of Rs 93450 . It is repayable in monthly installments with a principal repayment of ₹ 3224 per installment, at an interest rate of 9.42% per annum.
- 16) SIDBI - Arise Loan (original value of ₹ 92.87 Lakhs) has an outstanding balance of Rs 34400 . It is repayable in monthly installments with a principal repayment of ₹ 1720 per installment, at an interest rate of 9.55% per annum.
- 17) SIDBI - PCS Loan (original value of ₹30 Lakhs) has an outstanding balance of Rs 34400 . It is repayable in monthly installments with a principal repayment of ₹ 560 per installment, at an interest rate of 8.80% per annum.
- 18) SIDBI - Land Loan (original value of ₹145 Lakhs) has an outstanding balance of Rs 97320 . It is repayable in monthly installments with a principal repayment of ₹ 2030 per installment, at an interest rate of 8.35% per annum.
- 19) SIDBI - TWRT Loan (original value of ₹75 Lakhs) has an outstanding balance of Rs 35480 . It is repayable in monthly installments with a principal repayment of ₹ 2080 per installment, at an interest rate of 8.70% per annum.



(Rs in Hundreds)	
NOTE 5 - LONG TERM PROVISIONS	As on 31.03.2025
Provision for Gratuity	63422.07
Provision for Leave Encashment	14964.71
Total	78386.78

(Rs in Hundreds)	
NOTE 6 - SHORT TERM BORROWINGS	As on 31.03.2025
Bank Overdraft HDFC Bank Ltd OD A/C NO.50200103092168	447702.21
Total	447702.21

Bank OD

a) Overdraft facility of limit of Rs 460200 secured by stock of raw materials , work in progress ,finished goods and hypothecation of immovable property Industrial development plot .

(Rs in Hundreds)

(Rs in Hundreds)	
NOTE 7 - TRADE PAYABLES	As on 31.03.2025
Sundry Creditors	385574.05
Credit Balance in Sundry Debtors	233696.25
Total	6,19,27,029.93

NOTE 7.1 - TRADE PAYABLES AGING SCHEDULE							(Rs in Hundreds)
As on 31-03-2025							
Particulars	Outstanding for the following periods from due date of payment					Total	
	Less than 6 months	6 months-1year	1-2 years	2-3 years	More than 3 years		
i) MSME	224129.86	0.00	0.00	0.00	0.00	224129.86	
ii) Other than MSME	327156.96	10357.91	41663.14	4784.86	11177.56	395140.44	
iii) Disputed Dues -MSME	0.00	0.00	0.00	0.00	0.00	0.00	
iv)Disputed Dues- others	0.00	0.00	0.00	0.00	0.00	0.00	
	551286.83	10357.91	41663.14	4784.86	11177.56	619270.30	

Rs in Hundreds	
NOTE 8- OTHER CURRENT LIABILITIES	As on 31.03.2025
TDS Payable	40368.09 ✓
TCS Payable	13.17 ✓
Interest on TDS Payable	214.62 ✓
Audit Fee Payable	1900.00 ✓
Electricity Payable	24755.41 ✓
Workers Payable	59956.19 ✓
PF Payable	5404.73 ✓
ESI Payable	681.27 ✓
Income Tax payable	117602.89 ✓
GST Payable	94042.00 ✓
Director's Temporary Loan a/c	350390.12 ✓
Total	695328.49



SELZER POLYMERS PRIVATE LIMITED												
XV/595 , INDUSTRIAL DEVELOPMENT PLOT , AYYANKUNNU , MUNDUR , THRISSUR												
(Rs in Hundredreds)												
NOTE 9 : Property, Plant & Equipments												
Sl. No.	PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Transferred from firm	Additions	Disposal	AS ON 31/03/2025	RATE	AS ON 04-01-2024	During the year	Deletion	AS ON 31/03/2025	AS ON 31/03/2025	AS ON 31/03/2025
	<u>Note 5.1 TANGIBLE ASSET</u>											
1	Vehicle	109417.64	29276.78	0.00	138694.42	0.00	0.00	14161.60		14161.60	124532.82	
2	Plant and machinery	407819.53	1656.25	0.00	409475.78	0.00	0.00	30597.27		30597.27	378878.51	
3	Building	115506.97	2898.00	0.00	118404.97	0.00	0.00	4612.30		4612.30	113792.67	
4	Godown	30462.83	0.00	0.00	30462.83	0.00	0.00	1197.23		1197.23	29265.60	
5	Office Equipment	5452.57	1235.20	0.00	6687.76	0.00	0.00	1051.63		1051.63	5636.14	
7	Moulds	88377.35	0.00	0.00	88377.35	0.00	0.00	11418.18		11418.18	76959.17	
9	Computer	2223.88	0.00	0.00	2223.88	0.01	0.00	580.81		580.81	1643.07	
10	Furniture & Fixtures	2369.37	0.00	0.00	2369.37	0.00	0.00	253.77		253.77	2115.59	
11	Borewell	431.39	0.00	0.00	431.39	0.00	0.00	80.43		80.43	350.95	
13	Land	324043.25	6048.40	0.00	330091.65	0.00	0.00	0.00		0.00	330091.65	
	TOTAL	1086104.77	41114.63	0.00	1127219.40		0.00	63953.22	0.00	63953.22	1063266.18	
	<u>Note 5.2 INTANGIBLE ASSET</u>											
1	Software	0.00	15103.08	0.00	15103.08	0.01	0.00	1336.02		1336.02	13767.06	
	TOTAL	0.00	15103.08	0.00	15103.08		0.00	1336.02	0.00	1336.02	13767.06	
	TOTAL ASSETS	1086104.77	56217.71	0.00	1142322.48	0.00	0.00	65289.24	0.00	65289.24	1077033.24	



[Handwritten Signature]

(Rs in Hundreds)	
NOTE 10 - DEPOSITS AND ADVANCES	As on 31.03.2025
DEPOSITS	
Fixed Deposit (security for bank guarantee)	
- LC	33965.40 ✓
- Panchayath	367.88 ✓
Fixed Deposit	55689.14 ✓
SIDBI Margin Money	151600.00 ✓
Deposit - Guest House	2110.00 ✓
Deposit - Gas	111.00 ✓
Deposit - Job Work	2000.00 ✓
Deposit - Stock Yard	2203.10 ✓
Deposit - Room	1410.00 ✓
Deposit - Office Space	125.08 ✓
Container Security Deposit	200.00 ✓
Tender Deposit	7857.22 ✓
Electricity Deposit	45193.18 ✓
GEM Coution Money Deposit	250.00 ✓

ADVANCES	
Trip Advance	522.88 ✓
Purchase Advance	303.34 ✓
Emergency Medical Advance	50.00 ✓
Fuel Card	1612.42 ✓
	305570.63

(Rs in Hundreds)			
NOTE 11 : DEFERRED TAX ASSETS (NET)	Provided during the year	Reversal of deferred tax asset	As on 31.03.2025
Deferred Tax Assets			
In respect of Depreciation and gratuity	19845.16	0.00	19845.16
TOTAL	19845.16	0.00	19845.16

(Rs in Hundreds)	
NOTE 12 - OTHER NON CURRENT ASSETS	As on 31.03.2025
Retention money BPCL	16119.14 ✓
Total	16119.14

(Rs in Hundreds)	
NOTE 13 - CLOSING STOCK	As on 31.03.2025
Raw Materials	135222.60
Finished Goods	438442.31
Work- in- progress	18272.60
Total	591937.51

(Rs in Hundreds)	
NOTE 14 - TRADE RECEIVABLES	As on 31.03.2025
<u>Sundry Debtors</u>	
Secured , Considered Good	
Unsecured , Considered Good	1015710.03
Doubtful	
<u>Debit Balance in Sundry Creditors</u>	488364.55
Total	1504074.58



14.1 TRADE RECEIVABLE AGEING SCHEDULE						(Rs in Hundreds)
Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months-1year	1-2 years	2-3 years	More than 3 years	Total
i. Undisputed Trade Receivables - Considered good doubtful	1443414.09	27360.69	26282.57	5822.21	1195.01	1504074.58
iii. Disputed Trade Receivables - Considered good						
iv. Disputed Trade Receivables - Considered doubtful						
Total	1443414.09	27360.69	26282.57	5822.21	1195.01	1504074.58

(Rs in Hundreds)	
NOTE 15- OTHER CURRENT ASSETS	As on 31.03.2025
TDS on GST	587.08
TDS Receivable on GST -SP	2247.98
Interest receivable (FD)	35137.35
GST Receivable- SP	4933.59
GST Receivable	6923.89
Employee advance	3613.50
Total	53443.40

(Rs in Hundreds)	
NOTE 16 - CASH AND CASH EQUIVALENTS	As on 31.03.2025
CASH	
Cash in hand	1061.32
BALANCE WITH BANKS	
HDFC Bank Ltd OD A/C NO.50200100393734	1768.83
HDFC RD 50400352863924	12000.00
Canara Bank	54.40
HDFC Bank Ltd OD A/C NO.50200097086324	3.02
	14887.57



SELZER POLYMERS PRIVATE LIMITED
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR
NOTES TO STATEMENT OF PROFIT & LOSS

(Rs in Hundreds)	
NOTE 17 - REVENUE FROM OPERATIONS	As on 31.03.2025
A. SALES	
Sales @ 18%	2456621.66
Sales @ 12%	653.00
Interstate Sales @ 18%	1339110.01
Less: Discount Allowed	-24535.55
Total	3771849.12
B. OTHERS	
Rate Difference	-14641.42
Transportation Charges (GST Charged)	17768.48
Screening charges	4.00
Total	3131.06
Total (A+B)	3774980.17

(Rs in Hundreds)	
NOTE 18 - OTHER INCOME	As on 31.03.2025
A. INTEREST INCOME	
Interest received from Banks	875.83
Total	875.83
B. OTHERS	
Discount received	17137.50
Foreign Exchange Rate Difference	22093.93
Excess Provision for Gratuity written back	
Insurance Claim	2192.38
Notice Period Due Account	128.00
Bad Debt Recovered	68.00
Cheque Return Charges	571.12
Fuel Qty Discount	284.64
Trade Mark Refund	100.00
Round Off	0.03
Total	42575.60
Total (A+B)	43451.43

(Rs in Hundreds)	
NOTE 19-COST OF MATERIALS CONSUMED	As on 31.03.2025
A. Opening Stock	
Raw Materials	
B. Purchases	
Stock transfer from firm on merger	582883.46
Customs Duty	84329.17
Import Purchases	1115915.63
Local Purchases	709701.15
Interstate Purchase	362941.06
Consumables	3539.27
Packing Materials	
Add / Less : Differential assessable value as per bill of entry	11154.83
Total	2870464.57
C. Closing Stock	
Raw Materials	135222.60
Total (A+B-C)	2735241.97



(Rs in Hundreds)	
NOTE 20 - CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE	As on 31.03.2025
A. CLOSING STOCK	
Finished Goods	438442.31
Work- in- progress	18272.60
Total(A-B)	-456714.91

(Rs in Hundreds)	
NOTE 21 - MANUFACTURING EXPENSES	As on 31.03.2025
Shipping & Clearing Expenses (Imports)	29918.33
Freight (Inward)	22727.45
Electricity Charges - KSEB	130403.52
Job Work Charges	11581.77
Packing & forwarding charges	290.18
Fuel Charges	1077.10
Wages	106901.40
Total	302899.74

(Rs in Hundreds)	
NOTE 22 - EMPLOYEE BENEFIT EXPENSES	As on 31.03.2025
Salary & Bonus	152621.67
ESI	8153.28
Provident Fund	14067.29
Gratuity	17716.39
Leave Encashment Plan	5014.57
Labour welfare fund	93.60
Notice Period Due Account	0.00
Staff Welfare Expenses	19458.26
Celebration expenses	1345.77
Sales incentive to staff	82826.13
Guest house rent	3988.08
Remuneration to Directors	144632.34
Total	449917.37

(Rs in Hundreds)	
NOTE 23 - FINANCE COSTS	As on 31.03.2025
Bank charges	3627.37
Interest on SIDBI Term loan	20131.59
Interest on HDFC ECLGS loan	405.03
Interest on Vehicle loan	3382.31
Interest on OD	17514.99
Total	45061.30

(Rs in Hundreds)	
NOTE 24 - SELLING AND DISTRIBUTION EXPENSES	As on 31.03.2025
Travelling & Conveyance Expenses	33701.47
Vehicle Expenses	29535.85
Diesel for vehicle	83939.05
Freight (Outward)	145612.83
Discount	210.91
Advertisement and Sales Promotion Expenses	79493.29
Unloading Charges	1540.34
Loading charges	10.16
Total	374043.92



(Rs in Hundreds)	
NOTE 25-OTHER ADMINISTRATION EXPENSES	As on 31.03.2025
Software renewal charges	135.00
Telephone,Fax & Internet Charges	1689.00
Printing and Stationary	3148.40
Branch Rent	1626.40
Liquidated Damages	162.22
Interest Paid to Others	16870.61
Certification Charges	230.00
Interest on TDS/TCS	215.75
Interest on GST	1868.24
Late Fee on GST	38.70
Office Expenses	868.87
Bad Debt	9067.22
Postage and courier charges	675.10
Repairs and Maintenance	
Building	12038.42
Plant & Machinery	31779.53
Vehicle	9971.47
Others	4295.06
Commission	1217.17
Security Charges	5364.00
Insurance Expenses	6000.20
Audit fee	900.00
Rates & Taxes	9577.93
Professional and Legal Expenses	4533.42
Consultancy Charges	2195.00
Medical expenses	393.71
Donation to Political Party	52.50
Recruitment Expences	644.64
Stock Yard Rent	6292.00
ESI Late Payment Charges	14.56
Professional Tax Velur	516.50
Total	132381.63



SELZER POLYMERS PRIVATE LIMITED
XV/595,INDUSTRIAL DEVELOPMENT PLOT,MUNDUR,THRISSUR, 680541

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 26 : Remuneration to Auditors		(Rs in Hundreds)
Particulars		As on 31.03.2025
Audit fees		
a)Statutory Audit Fee		500.00
b)Tax Audit Fee		200.00
c)GST Verification Fee		20,000.00
Total		90000.00

Note 27 : Related Party Transaction

Name	Relationship
<u>Key Managerial Personals</u>	
KK Francis	Director
Sunny T P	Whole-Time Director
Tony P John	Managing Director
<u>Other Related Persons</u>	
Subin Sunny	Son of Whole-Time Director Sunny T P
Prince Francis	Son of Director KK Francis
Sunin Sunny	Son of Whole-time director Sunny T P
Reena Tony	Wife of Managing Director Tony P John
KTK Polymers	Sole proprietorship of Director KK Francis
KTK Impex	Sole proprietorship of Prince Francis
Innovationz	Firm of Managing Director Tony P John
Stolz	Firm of Sunny T P

Nature of Transaction:

(Rs in Hundreds)

Sl.no.	Particulars of Transactions	Key Management Personnel & Other Related Parties
		2024-25
1	Sales Made	540599.03
2	Purchases Made	124815.70
3	Salary	12105.47
4	Director Remuneration	144632.34
5		

29. Earnings per Equity Share

Basic and Diluted Earnings per share ("EPS") computed in accordance with Accounting Standard (AS) 20 "Earning per share".

(Rs in Hundreds)

Particulars	As on 31.03.2025
Profit pertaining to the Equity Share Holders	136131.75
Weighted Number of Equity Shares (Face value of Rs.10 each)	83382.93
	0.02

30. Impairment

No Fixed Assets has been impaired during the year as per the requirement of AS 28- Impairment of Assets



31. Gratuity

The company have made Gratuity Fund in accordance with the actuarial valuation of Gratuity Plan as at 31.03.2025 as per the norms of AS15, revised 2005.

(RS in Hundreds)	
Particulars	As on 31.03.2025
Opening balance	46502.16
Add: Amount credited towards fund	
Add: Interest Credited for the year	
Less: Amount paid as Claim in firm	796.48
Less: Amount paid as Claim in company	
Less: Charges Deducted	
Closing balance	45705.68
Add: Excess provision made as per actuarial valuation	17716.39
Closing balance as per actuarial valuation	63422.07

As required under Para 51 (b) of AS15 (revised, 2005), valuation of Plan benefits is done using Projected Unit Credit Method. Under this method, only benefits accrued till the date of valuation (i.e. based on service till date of valuation) are to be considered for valuation. Defined Benefit Obligation is calculated by projecting future salaries, exits due to death, resignation and other decrements (if any) and benefit payments made during each month till the time of retirement of each active member, using assured rates of salary escalation, mortality and employee turnover rates. The expected benefit payments are then discounted back from the expected future date of payment to the date of valuation using the assumed discount rate.

31.1 Current and Non- Current Liability as per Actuarial Valuation	
(Rs in Hundreds)	
	As on 31.03.2025
Current Liability	6317.04
Non- Current Liability	57105.03

31.2	
Summary of actuarial assumptions used in valuation	As on 31.03.2025
Discount rate	6.55%
Employee turnover rates	table below
Salary Escalation Rates	8.00%
Mortality rates	IALM 2012-14

31.3	
Age	Rate
15	0.000698
20	0.000924
25	0.000931
30	0.000977
35	0.001202
40	0.001680
45	0.002579
50	0.004436
55	0.007153
60	0.011162
65	0.015932
70	0.024058

31.4	
(Rs in Hundreds)	
DBO Sensitivities	As on 31.03.2025
1. DBO - Base assumptions	63422.07
2. Discount rate: +1%	57655.76
3 .Discount rate: -1%	70270.16
4. Salary escalation rate: +1%	70102.16
5. Salary escalation rate: -1%	57678.46
6. Attrition rate: 25% increase	61728.40
7. Attrition rate: 25% decrease	6548033.00



32. Leave Encashment

The company have made Leave Encashment in accordance with the actuarial valuation of Gratuity Plan as at 31.03.2025 as per the norms of AS15, revised 2005.

(Rs in Hundreds)	
Particulars	As at March 31, 2025
Opening balance	10547.49
Add: Amount credited towards fund	
Add: Interest Credited for the year	
Less: Amount paid as Claim in firm	564.01
Less: Amount paid as Claim in company	33.34
Less: Charges Deducted	
Closing balance	9950.14
Add: Excess provision made as per actuarial valuation	5014.57
Closing balance as per actuarial valuation	14964.71

As required under Para 51 (b) of AS15 (revised, 2005), valuation of Plan benefits is done using Projected Unit Credit Method. Under this method, only benefits accrued till the date of valuation (i.e. based on service till date of valuation) are to be considered for valuation. Defined Benefit Obligation is calculated by projecting future salaries, exits due to death, resignation and other decrements (if any) and benefit payments made during each month till the time of retirement of each active member, using assured rates of salary escalation, mortality and employee turnover rates. The expected benefit payments are then discounted back from the expected future date of payment to the date of valuation using the assumed discount rate.

32.1 Current and Non- Current Liability as per Actuarial Valuation	
(Rs in Hundreds)	
As on 31.03.2025	
Current Liability	2439.14
Non- Current Liability	12525.57

32.2	
Summary of actuarial assumptions used in valuation	As on 31.03.2025
Discount rate	6.54%
Salary escalation rate	8.00%
Employee turnover rates	table below
Mortality rates	IALM 2012-14

32.3	
Age	Rate
15	0.000698
20	0.000924
25	0.000931
30	0.000977
35	0.001202
40	0.001680
45	0.002579
50	0.004436
55	0.007153
60	0.011162
65	0.015932
70	0.024058



32.4	
Employee Turnover Rates	
Age	As on 31.03.2025
All Ages	7.00%

32.5		(Rs in Hundreds)
DBO Sensitivities	As on 31.03.2025	
1. DBO - Base assumptions		14964.71
2. Discount rate: +1%		13717.01
3 .Discount rate: -1%		16443.67
4. Salary escalation rate: +1%		16407.36
5. Salary escalation rate: -1%		13721.91
6. Attrition rate: 25% increase		14710.83
7. Attrition rate: 25% decrease		15292.81

NOTE 33: TITLE DEEDS OF IMMOVABLE PROPERTIES NOT HELD IN THE NAME OF COMPANY
The title deeds of immovable properties purchased by the Company are held in the name of the Company. In respect of the factory land, which is a leasehold property allotted by the District Industries Centre (DIC), the leasehold rights have been duly transferred and are now held in the name of the Company. However, the land transferred from the erstwhile partnership firm, Selzer Polymers, continues to be held in the name of the firm, and the process of transferring the title in the name of Selzer Polymers Private Limited is currently under progress.

NOTE 34: DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY
The company has not traded or invested in crypto currency or virtual currency during the FY 31/03/2025 .

NOTE 35: DETAILS OF BENAMI PROPERTY HELD
No proceeding have been initiated or pending against the company for holding any Benami property under the Benami Transaction (Prohibition) Act 1988 (45 of 1988) and rules made thereunder in the FY ended 31/03/2025 .

NOTE 36: WILLFUL DEFAULTER
The company has not been declared as a willful defaulter by any bank or financial institutions or other lender in the financial year ended 31/03/2025 .

NOTE 37: RELATIONSHIP WITH STRUCK OFF COMPANIES
The Company has not have any relation with struck off companies as on 31/03/2025 .

NOTE 38: COMPLIANCE WITH APPROVED SCHEME OF ARRANGEMENTS
The Company does not have active approved scheme of arrangements as on 31/03/2025 .

NOTE 39: UTILISATION OF BORROWED FUND AND SHARE PREMIUM
As part of normal course of business, the Company grants loans to various persons and borrow funds in adherence to all regulatory compliances. Other than the above, the Company has not advanced or loaned or invested fund (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entities, including foreign entities (“intermediaries”) with the understanding, whether recorded in writing or otherwise, that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the ultimate Beneficiaries or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. The Company has also not received any fund from any person or entities, including foreign entities (funding party) with the understanding (whether recorded or in writing or otherwise that the Company shall whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate

NOTE 40: WHISTLE-BLOWER COMPANIES
There were no whistle blower complaints received by the Company during the financial year ended March 31,2025 .

NOTE 41: DISCONTINUED OPERATIONS
The Company had no discontinued operations during the financial year ended March 31, 2025 .

NOTE 42: UNDISCLOSED INCOME
There are no transactions not recorded in the books of accounts for the financial years ended March 31, 2025 .

NOTE 43: EVENTS AFTER REPORTING DATE
There are no events occuring after the balance sheet date which is having an impact on the financial statements as on march 31,2025 .

NOTE 44: PREVIOUS YEAR FIGURES
Being the first year of operation there are no previous year figures to regrouped .



NOTE 45: RATIO ANALYSIS

	Particulars	Numerator	Denominator	For Year 2024-25
a)	Current Ratio	Current Assets	Current Liabilities	1.23
b)	Debt-Equity Ratio	Total Debt	Shareholder's equity	1.26
c)	Debt service coverage ratio	Earnings available for debt service	Debt Service	0.24
d)	Return on Equity Ratio	Profit after taxes	Shareholder's Equity	0.07
e)	Inventory Turnover Ratio	Cost Of Goods Sold	Average Inventory	9.24
f)	Trade receivable Turnover ratio	Net Sales	Average Trade Receivables	5.02
g)	Trade payable Turnover ratio	Net Purchase	Average Trade Payables	1.84
h)	Net Capital Turnover Ratio	Net Sales	Average Shareholders Capital	1.95
i)	Net Profit Ratio	Net Profit	Net Sales	0.04
j)	Return on Capital Employed	Earning before interest and taxes	Capital Employed	0.12
k)	Return on Investment	Profit after Tax	Total Asset	0.04

For SELZER POLYMERS PRIVATE LIMITED
Directors

Tony P John
(Managing Director)
(DIN:10661945)



KK Francis
(Whole Time Director)
(DIN:02188463)



Mundur
15-09-2025

As per our separate audit report of even date attached
For M/s RAMDAS & VENUGOPAL



CA. T.T.SHAJAN, B.Sc., F.C.A, DISA(ICAI)
Partner[M.No.211270]
Chartered Accountants
Firm Regn. No. 010669S



Thrissur
15-09-2025

SELZER POLYMERS PRIVATE LIMITED
XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR
Depreciation as per IT Rules

Sl. No	Fixed Assets	Transferred from firm	Additions		Subsidy	Deletions	Total value as on 31.3.2025	Depre. Rate	Amount of Depreciation	Additional Depreciation	Total Depreciation	Closing Balance
			Before 01.10.24	After 01.10.24								
	Tangible Assets											
1	Machinery and plants	4,50,73,987.58	0.00	1,57,210.66	0.00	0.00	4,52,31,198.24	15%	33,92,339.87	0.00	33,92,339.87	4,18,38,858.37
2	Other equipments	61,67,021.03	0.00	1,31,934.91	0.00	0.00	62,98,955.94	15%	4,72,421.70	0.00	4,72,421.70	58,26,534.25
3	Mould	33,55,316.14	0.00	0.00	0.00	0.00	33,55,316.14	30%	5,03,297.42	0.00	5,03,297.42	28,52,018.72
4	Water tank mould	54,82,418.76	0.00	0.00	0.00	0.00	54,82,418.77	30%	8,22,362.81	0.00	8,22,362.81	46,60,055.96
5	Computer	2,10,014.37	0.00	42,938.10	0.00	0.00	2,52,952.46	40%	50,590.49	0.00	50,590.49	2,02,361.97
6	Furniture & Fixtures	2,36,936.63	0.00	0.00	0.00	0.00	2,36,936.63	10%	11,846.83	0.00	11,846.83	2,25,089.80
7	Borewell	43,138.78	0.00	0.00	0.00	0.00	43,138.78	10%	2,156.94	0.00	2,156.94	40,981.84
8	Land	3,24,04,325.40	0.00	6,04,840.00	0.00	0.00	3,30,09,165.40	0%	0.00	0.00	0.00	3,30,09,165.40
9	Building	1,15,50,696.93	0.00	2,89,800.00	0.00	0.00	1,18,40,496.93	10%	5,92,024.85	0.00	5,92,024.85	1,12,48,472.08
10	Godown	30,46,282.91	0.00	0.00	0.00	0.00	30,46,282.91	10%	1,52,314.15	0.00	1,52,314.15	28,93,968.77
11	Vehicle	9,49,038.27	0.00	29,27,677.78	0.00	0.00	38,76,716.05	15%	2,90,753.70	0.00	2,90,753.70	35,85,962.34
12	Water filter	36,607.05	0.00	0.00	0.00	0.00	36,607.05	15%	2,745.53	0.00	2,745.53	33,861.52
13	Water Purifier	11,754.68	0.00	0.00	0.00	0.00	11,754.68	15%	881.60	0.00	881.60	10,873.08
	Total Tangible Assets	10,85,67,538.53	0.00	41,54,401.44	0.00	0.00	11,27,21,939.98		6293735.89	0.00	6293735.89	10,64,28,204.10

Intangible Assets												
1	Software	42937.94		14,67,370.06	0.00		15,10,308.00	25%	1,88,788.50	0.00	1,88,788.50	13,21,519.50
	Total Intangible Assets	42937.94	0.00	14,67,370.06	0.00	0.00	15,10,308.00		1,88,788.50	0.00	1,88,788.50	13,21,519.50
	Total Assets	10,86,10,476.47	0.00	56,21,771.50	0.00	0.00	114232247.98		64,82,524.39	0.00	64,82,524.39	10,77,49,723.60



CERTIFICATE

We here certify that, we have made all the payments in excess of Rs.10,000/- for any expenditure covered under section 40A (3), on behalf of **SELZER POLYMERS PRIVATE LIMITED, XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR**, during the year ended 31st March 2025, by way of account payee cheque or account payee Bank draft as the case may be.

For SELZER POLYMERS PRIVATE LIMITED

Thrissur,
15.09.2025



Managing Director



CERTIFICATE

We here certify that we have taken or accepted loan or deposit of Rs.20,000/- or more prescribed under section 269SS, and repayment of loan or deposit of Rs.20,000/- or more prescribed u/s 269T, on behalf of **SELZER POLYMERS PRIVATE LIMITED, XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR**, during the year ended 31st March 2025, through account payee cheque or account payee bank draft as the case may be.

For **SELZER POLYMERS PRIVATE LIMITED**

Thrissur,
15.09.2025



Managing Director



CERTIFICATE

We hereby certify that, the value of Closing Stock as on 31.03.2025 is Rs. 5,91,93,751/- in the case of **SELZER POLYMERS PRIVATE LIMITED, XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR**. The stock has been physically verified by us & the above said figures were found correct.

For M/s. **VAZAHAPPILLY RICE AGENCIES**

Thrissur,
15.09.2025



Managing Director



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

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

PART - A

1. Name of the Assessee	Selzer Polymers Private Limited
2. Address of the Assessee	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O , Avanur, Thrissur , Anjur Mundur B.O , 16-Kerala , 91-India , Pincode - 680541
3. Permanent Account Number (PAN)	ABNCS8612D
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 16-Kerala	32 ABNCS8612D 1ZE

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

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

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

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC(1A) / 115BAD / 115BAE ?

Yes

Section under which option exercised

115BAA

PART - B

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

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

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

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

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

Sl. No.	Sector	Sub Sector	Code
1	MANUFACTURING	Manufacture of plastic products	04046
2	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c	09027

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

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

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

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

1. We report that the statutory audit of

Name	Selzer Polymers Private Limited
Address	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O , Avanur, Thrissur , Anjur Mundur B.O , 16-Kerala , 91-India , Pincode - 680541
PAN	ABNCS8612D
Aadhaar Number of the assessee, if available	

was conducted by us **RAMDAS AND VENUGOPAL** in pursuance of the provisions of the **Companies Act, 2013**,and We annex hereto a copy of our audit report dated **15-Sep-2025** along with a copy each of

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

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

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

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	AS THE DETAILS TO FURNISH THE DATA AS PER CLAUSE 44 OF THE FORM WERE NOT READILY AVAILABLE AND AS THE ACCOUNTING SYSTEM OF THE ASSESSEE IS NOT CONFIGURED TO CAPTURE THE INFORMATION RELATING TO THE PAYMENTS UNDER COMPOSITION SCHEME OR SUPPLY WITH INELIGIBLE CREDIT; WE ARE UNABLE TO SHOW THE BREAK-UP OF TOTAL EXPENDITURE INCLUDING PURCHASES.
2	Others	CONFIRMATION FROM CERTAIN SUNDRY DEBTORS , SUNDRY CREDITORS AND SHORT TERM BORROWINGS HAVE NOT BEEN OBTAINED FOR OUR VERIFICATION.

For **RAMDAS & VENUGOPAL**

Accountant Details

T.T. Shajan, B.Sc., FCA, DISA (ICAI)
Partner, (M.No. 211270)
CHARTERED ACCOUNTANTS
FRN-010669S

CA SHAJAN T T FCA

211270

010669S

7 A , GREEN PARK, THRISSUR , Thiruvambady Tsr
S.O , THRISSUR , 16-Kerala , 91-India , Pincode -
680022



Date of signing Tax Audit Report	03-Nov-2025
Place	THRISSUR
Date	03-Nov-2025

UDIN:

252112703MTHPF7158

This form has been digitally signed by **SHAJAN THANKAPPAN THEKKAPATTE** having PAN **ATMPS5236K** from IP Address **61.3.166.42** on **03/11/2025 06:26:20 PM** Dsc SI.No and issuer
,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority

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

Yes

Sl. No.	Books prescribed
1	Cash book
2	Ledger

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

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Cash book	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O, Avanur		Thrissur	680541	91-India	16-Kerala
2	Journal	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O, Avanur		Thrissur	680541	91-India	16-Kerala
3	Ledger	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O, Avanur		Thrissur	680541	91-India	16-Kerala
4	Bank book	Xv/595 Ayyakunnu, Industrial Develop Plot, Mundur-Tc S.O, Avanur		Thrissur	680541	91-India	16-Kerala

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

Sl. No.	Books examined
1	Cash book
2	Journal
3	Ledger
4	Bank book
5	BANK STATEMENTS
6	CASHBOOK
7	LEDGERS
8	JOURNAL

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

No

Sl. No.	Section	Amount
	No records added	

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

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

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

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

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

No

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

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

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Accounts are prepared on Historical Cost Method and all the accounting policies followed are as per the generally accepted accounting principles.
2	ICDS II - Valuation of Inventories	Inventories are to be valued at cost plus expenses (including tax, duties, cess, etc.) or NRV whichever is lower. The assessee has followed valuation principles based on AS 2 "VALUATION OF INVENTORIES" , which states cost or NRV whichever is lower which does not include taxes in the valuation of inventories. This is a small deviation from the ICDS. But there is no change as the effect of taxes get nullified even if it is restated using inclusive method.
3	ICDS III - Construction Contracts	As the assessee has not undertaken any construction contract during the previous year; no disclosure is to be made by the assessee.
4	ICDS IV - Revenue Recognition	Revenue is recognised when there is reasonable certainty of its ultimate collection. The assessee has also followed the same principles stated in AS 9.
5	ICDS V - Tangible Fixed Assets	Fixed assets are valued at GROSS BLOCK method showing additions, deletions and other movements, expenditure incurred in the course of construction and revalued amount, if any. The assessee has also followed the same principles which are consistent with AS 10.
6	ICDS VII - Governments Grants	As the assessee has not accepted any government grants or subsidy during the year the provisions are not applicable to the assessee.
7	ICDS IX - Borrowing Costs	As the assessee has not accepted any loans for the purchase of any qualifying assets, the provisions relating to ICDS IX are not applicable to the assessee.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Provisions shall be recognised only when the probability of outflow is certain to settle an obligation. The provision made based on the same principles as per AS 29.

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

Lower of Cost or Market Rate

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

No

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

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

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

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

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

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

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
		₹ 0

(e). Capital receipt, if any, .

Sl. No.	Description	Amount
	No records added	

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

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

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

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAA(3)/115BAC(3)/115BAD(3) (To be filled in only for assessment year 2020-21, 2021-22 and 2024-25 only, as applicable)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Building @ 10%	10	₹0	₹0	₹0	₹0	₹1,48,86,780	₹1,48,86,780	₹0	₹0	₹7,44,339	₹ 1,41,42,441
2	WDV	Furnitures & Fittings @ 10%	10	₹0	₹0	₹0	₹0	₹2,80,075	₹2,80,075	₹0	₹0	₹14,004	₹ 2,66,071
3	WDV	Plant and Machinery @ 15%	15	₹0	₹0	₹0	₹0	₹5,54,55,232	₹5,54,55,232	₹0	₹0	₹41,59,142	₹ 5,12,96,090
4	WDV	Plant and Machinery @ 30%	30	₹0	₹0	₹0	₹0	₹88,37,735	₹88,37,735	₹0	₹0	₹13,25,660	₹ 75,12,075
5	WDV	Plant and Machinery @ 40%	40	₹0	₹0	₹0	₹0	₹2,52,953	₹2,52,953	₹0	₹0	₹50,591	₹ 2,02,362
6	WDV	Intangible Assets @ 25%	25	₹0	₹0	₹0	₹0	₹15,10,308	₹15,10,308	₹0	₹0	₹1,88,789	₹ 13,21,519

19. Amount admissible under section-

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

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

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
1	Provident Fund	₹ 2,49,724	15-Dec-2024	₹ 2,49,724	14-Dec-2024
2	Provident Fund	₹ 2,56,506	15-Jan-2025	₹ 2,56,506	15-Jan-2025
3	Provident Fund	₹ 2,64,286	15-Feb-2025	₹ 2,64,286	15-Feb-2025
4	Provident Fund	₹ 2,73,014	15-Mar-2025	₹ 2,73,014	15-Mar-2025
5	Provident Fund	₹ 2,57,652	15-Apr-2025	₹ 2,57,652	15-Apr-2025
6	Provident Fund	₹ 1,649	15-Dec-2024	₹ 1,649	15-Mar-2025
7	Provident Fund	₹ 1,800	15-Jan-2025	₹ 1,800	15-Mar-2025
8	Provident Fund	₹ 1,771	15-Feb-2025	₹ 1,771	15-Mar-2025
9	Any fund setup under the provisions of ESI Act, 1948	₹ 13,066	15-Dec-2024	₹ 13,066	14-Dec-2024
10	Any fund setup under the provisions of ESI Act, 1948	₹ 13,581	15-Jan-2025	₹ 13,581	15-Jan-2025
11	Any fund setup under the provisions of ESI Act, 1948	₹ 13,418	15-Feb-2025	₹ 13,418	14-Feb-2025
12	Any fund setup under the provisions of ESI Act, 1948	₹ 12,775	15-Mar-2025	₹ 12,775	15-Mar-2025
13	Any fund setup under the provisions of ESI Act, 1948	₹ 12,813	15-Apr-2025	₹ 12,813	15-Apr-2025

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

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
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Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

Sl. No.	Particulars	Amount
No records added		

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

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

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

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

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

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

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

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

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

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

[illegible]

deducted
at

No records added

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

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

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

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

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

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

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

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

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

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

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

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

Yes

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

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

Yes

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

(e). Provision for payment of gratuity not allowable under section 40A(7);

₹22,73,096

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9);

₹0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
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No records added

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

Sl. No.	Particulars	Amount
	No records added	

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

₹0

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

₹0

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

₹2,24,12,986

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

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

₹2,24,12,986

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

₹0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	K.K FRANCIS	AADPF7389L		DIRECTOR	REMUNERATION TO DIRECTOR	₹43,33,333
2	TONY P JOHN	ABIPT5276A		DIRECTOR	REMUNERATION TO DIRECTOR	₹57,96,568
3	T P SUNNY	ALIPS7232H		DIRECTOR	REMUNERATION TO DIRECTOR	₹43,33,333
4	SUBIN SUNNY	CRMPS6203C		SON OF DIRECTOR SUNNT TP	SALARY	₹5,10,047
5	PRINCE FRANCIS	CNMPP2016G		SON OF DIRECTOR KK FRANCIS	SALARY	₹2,33,500
6	SUNIN SUNNY	EVLPS4339Q		SON OF DIRECTOR SUNNT TP	SALARY	₹2,33,500
7	REENA TONY	ADSPT9506D		WIFE OF DIRECTOR TONY P JOHN	SALARY	₹2,33,500
8	KTK POLYMERS	AADPF7389L		SOLE PROPRIETORSHIP OF DIRECTOR KK FRANCIS	PURCHASE	₹85,72,978
9	KTK IMPEX	CNMPP2016G		SOLE PROPRIETORSHIP OF PRINCE FRANCIS	PURCHASE	₹60,552
10	INNOVATIONZ	AAHFI8500L		SOLE PROPRIETORSHIP OF TONY P JOHN	PURCHASE	₹35,77,619
11	STOLZ	ACMFS4832N		SOLE PROPRIETORSHIP OF SUNNY TP	PURCHASE	₹2,70,420

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

Sl. No.	Section	Description	Amount
		No records added	

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

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

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

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

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

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

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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

No

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

No

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

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

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

Clause 28 to omitted from AY 2025-26 and onwards

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (viib) ?
(Applicable till AY 2024-25)

Please furnish the details of the same

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

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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

No

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

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

No

b. Please furnish the following details:

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

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

No

b. Please furnish the following details

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

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

No

b. Please furnish the following details

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

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

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank
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							or bank draft or use of electronic clearing system through a bank account ?		draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
1	K K FRANCIS	KANNANNAIKKA L HOUSE, KAIPARAMBU, THRISSUR, KERALA	AADPF7389L	₹47,00,000	No	₹2,85,50,190	Yes	Net banking	
2	KK FRANCIS	KANNANNAIKKA L HOUSE, KAIPARAMBU, THRISSUR, KERALA	AADPF7389L	₹14,30,825	No	₹2,85,50,190	Yes	Any other mode	Loan amount transferred by way of book adjustment journal entry

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

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

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

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

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

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

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

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

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

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

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

Acknowledgement Number:399507820031125

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

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

Sl. No.	i) Name of the payee	ii) Address of the payee	iii(a) Permanent Account Number (if available with the assessee) of the payee	iii(b) Aadhaar Number of the payee, if available	iv) Amount of each repayment of loan or deposit or any specified advance	v) Maximum amount outstanding in the account at any time during the previous year	vi) Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	vi(a) Code of the nature of such amount (as mentioned in field (iv) above)	vi(b) Please Specify	vii) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
1	K K FRANCIS	KANNANNAIKKAL HOUSE, KAIPARAMBU, THRISSUR, KERALA	AADPF7389L		₹78,28,621	₹2,85,50,190	Yes		Net banking	
2	K K FRANCIS	KANNANNAIKKAL HOUSE, KAIPARAMBU, THRISSUR, KERALA	AADPF7389L		₹57,500	₹67,77,052	Yes		Any other mode	Repayment made by way of book adjustment journal entry
3	K K FRANCIS	KANNANNAIKKAL HOUSE, KAIPARAMBU, THRISSUR, KERALA	AADPF7389L		₹89,500	₹67,77,052	Yes		Any other mode	Repayment made by way of book adjustment journal entry

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

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

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

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

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

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

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD / 115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE(To be filled in only for assessment year 2021-22 and 2024-25 only, as applicable)	Amount as assessed (give reference to relevant order)			Remarks	
						Amount	Order U/s	Date of order		
				No records added						
b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?										No
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?										No

If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	
If yes, please furnish the details of the same.	₹ 0

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

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

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

Sl. No.	(1)Tax deduction and collection Account Number (TAN)	(2)Section	(3)Nature of payment	(4)Total amount of payment or receipt of the nature specified in column (3)	(5)Total amount on which tax was required to be deducted or collected out of (4)	(6)Total amount on which tax was deducted or collected at specified rate out of (5)	(7)Amount of tax deducted or collected out of (6)	(8)Total amount on which tax was deducted or collected at less than specified rate out of (7)	(9)Amount of tax deducted or collected on (8)	(10)Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	CHAS19044E	194Q	Purchase of goods-exceeding Rs.50 lakh	₹22,76,42,628	₹4,29,10,525	₹4,29,10,525	₹30,668	₹0	₹0	₹0
2	CHAS19044E	192	Salary	₹2,97,25,401	₹2,23,00,807	₹2,23,00,807	₹43,77,489	₹0	₹0	₹0
3	CHAS19044E	194-I	Land / Building / Furniture rent	₹11,90,648	₹6,29,200	₹6,29,200	₹62,924	₹0	₹0	₹0
4	CHAS19044E	194C	Payments to contractors	₹2,62,95,564	₹2,30,31,302	₹2,30,31,302	₹3,45,921	₹0	₹0	₹0
5	CHAS19044E	194H	Commission or brokerage	₹5,43,380	₹5,22,095	₹5,22,095	₹14,775	₹0	₹0	₹0
6	CHAS19044E	194J	Fees for professional or technical services	₹12,18,400	₹12,18,400	₹12,18,400	₹1,21,840	₹0	₹0	₹0
7	CHAS19044E	194A	Interest other than Interest on securities	₹14,30,769	₹14,30,769	₹14,30,769	₹1,78,846	₹0	₹0	₹0
8	CHAS19044E	206C	Sale of other goods	₹37,74,98,017	₹61,94,000	₹61,94,000	₹6,194	₹0	₹0	₹0
9	CHAS19044E	206C	Scrap	₹59,965	₹59,965	₹59,965	₹600	₹0	₹0	₹0

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

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CHAS19044E	24Q	31-Jan-2025	25-Feb-2025	Yes	
2	CHAS19044E	24Q	31-May-2025	10-Jun-2025	Yes	
3	CHAS19044E	26Q	31-Jan-2025	31-Jan-2025	Yes	

4	CHAS19044E	26Q	31-May-2025	27-Oct-2025	Yes
5	CHAS19044E	26Q	31-May-2025	31-May-2025	Yes

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

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)
			Amount Date of payment
1	CHAS19044E	₹ 21,462	₹ 21,462 23-Oct-2025
2	CHAS19044E	₹ 5,503	₹ 5,503 07-Jun-2025
3	CHAS19044E	₹ 1,835	₹ 1,835 07-Jun-2025
4	CHAS19044E	₹ 113	₹ 113 14-Jan-2025

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

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

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

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
1	UV NOX 46330 ALOK	kilograms	0	3,299	2,699	0	600	0	0	0
2	MB-BLUE 6152	kilograms	0	2,031	1,281	0	750	0	0	0
3	EQUATE EMDA 6147	kilograms	0	12,30,538	11,93,263	0	37,275	0	0	0
4	MB-BLUE 6080	kilograms	0	2,556	1,807	0	749	0	0	0

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1	SELZER PLASTIC WATER TANK BLACK 500 LTR	numbers	0	10,682	0	10,560	122	0
2	SELZER PLASTIC WATER TANK BLUE 750 LTR	numbers	0	5,577	0	5,460	117	0
3	SELZER PLASTIC WATER TANK WHITE 1000 LTR	numbers	0	22,019	0	21,456	563	0
4	SELZER PLASTIC WATER TANK WHITE 2000 LTR	numbers	0	375	0	227	148	0

C. By-products

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

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

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

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

No

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

36B.(a). Whether the assessee has received any amount for buyback of shares as referred to in sub-clause (f) of clause (22) of section 2?
b. If yes, please furnish the following details:-

No

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

37. Whether any cost audit was carried out ?

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

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

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

Sl. No.	Particulars	Previous Year		%	Preceding previous Year		%
(a)	Total turnover of the assessee	377498018			0		
(b)	Gross profit / Turnover	119355337	377498018	31.62			0.00
(c)	Net profit / Turnover	17031134	377498018	4.51			0.00
(d)	Stock-in-Trade / Turnover	43844231	377498018	11.61			0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

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

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

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

No

b. Please furnish

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

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

No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c. Please enter expected date of furnishing the report

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

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

Accountant Details

For RAMDAS & VENUGOPAL

T.T. Shajan, B.Sc., FCA, DISA (ICAI)
Partner, (M.No. 211270)
CHARTERED ACCOUNTANTS
FRN-010669S

CA SHAJAN T T FCA

Accountant Details

Name	
Membership Number	211270
FRN(Firm Registration Number)	010669S
Address	7 A , GREEN PARK, THRISSUR , Thiruvambady Tsr S.O , THRISSUR , 16-Kerala , 91-India , Pincode - 680022
Place	THRISSUR
Date	03-Nov-2025

UDIN:

25211270BMHPF7158

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Building @ 10%	1	01-Nov-2024	01-Nov-2024	₹ 1,45,96,980	₹ 0	₹ 0	₹ 0	₹ 1,45,96,980

	2	30-Nov-2024	30-Nov-2024	₹ 1,21,200	₹ 0	₹ 0	₹ 0	₹ 1,21,200
	3	13-Jan-2025	13-Jan-2025	₹ 1,68,600	₹ 0	₹ 0	₹ 0	₹ 1,68,600
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	01-Nov-2024	01-Nov-2024	₹ 2,80,075	₹ 0	₹ 0	₹ 0	₹ 2,80,075
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Nov-2024	01-Nov-2024	₹ 5,22,38,410	₹ 0	₹ 0	₹ 0	₹ 5,22,38,410
	2	15-Jan-2025	15-Jan-2025	₹ 32,587	₹ 0	₹ 0	₹ 0	₹ 32,587
	3	31-Mar-2025	31-Mar-2025	₹ 82,656	₹ 0	₹ 0	₹ 0	₹ 82,656
	4	27-Feb-2025	27-Feb-2025	₹ 8,276	₹ 0	₹ 0	₹ 0	₹ 8,276
	5	20-Feb-2025	20-Feb-2025	₹ 8,110	₹ 0	₹ 0	₹ 0	₹ 8,110
	6	15-Jan-2025	15-Jan-2025	₹ 1,49,100	₹ 0	₹ 0	₹ 0	₹ 1,49,100
	7	31-Mar-2025	31-Mar-2025	₹ 29,27,678	₹ 0	₹ 0	₹ 0	₹ 29,27,678
	8	08-Feb-2025	08-Feb-2025	₹ 8,415	₹ 0	₹ 0	₹ 0	₹ 8,415
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 30%	1	01-Nov-2024	01-Nov-2024	₹ 88,37,735	₹ 0	₹ 0	₹ 0	₹ 88,37,735
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Nov-2024	01-Nov-2024	₹ 2,52,953	₹ 0	₹ 0	₹ 0	₹ 2,52,953
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Intangible Assets @ 25%	1	08-Feb-2025	08-Feb-2025	₹ 12,95,108	₹ 0	₹ 0	₹ 0	₹ 12,95,108
	2	14-Feb-2025	14-Feb-2025	₹ 2,15,200	₹ 0	₹ 0	₹ 0	₹ 2,15,200

Deductions Details (From Point No.18)

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

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Plant and Machinery @ 15%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 30%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%	No records added			
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Intangible Assets @ 25%	No records added			

This form has been digitally signed by SHAJAN THANKAPPAN THEKKAPATTE having PAN ATMP5236K from IP Address 61.3.166.42 on 03/11/2025 06:26:20 PM Dsc Sl.No and issuer ,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority

