

M/S. SELZER POLYMERS

Audited Financial Statements

2024 - 2025

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26	
[Where the data of the Return of Income in Form ITR-1(SAHA)), 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)					
PAN		ACBFS5048M			
Name		SELZER POLYMERS			
Address		XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYAKUNNU, MUNDUR, THRISSUR , THRISSUR , 16-Kerala, 91-INDIA, 680541			
Status		Firm	Form Number		ITR-5
Filed u/s		139(1)-On or before due date	e-Filing Acknowledgement Number		371137401311025
Taxable Income and Tax Details	Current Year business loss, if any			1	0
	Total Income			1A	1,84,12,910
	Book Profit under MAT, where applicable			2	0
	Adjusted Total Income under AMT, where applicable			3	1,89,94,407
	Net tax payable			4	64,34,208
	Interest and Fee Payable			5	6,00,160
	Total tax, interest and Fee payable			6	70,34,368
	Taxes Paid			7	70,34,366
	(+) 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>K K FRANCIS</u> in the capacity of <u>Managing Partner</u> having PAN <u>AADPF7389L</u> from IP address <u>61.3.173.190</u> on <u>31-Oct-2025 15:59:15</u> DSC SI.No & Issuer <u>5269562</u> & <u>94457630900811652269917213885815121340CN=Care4Sign</u> DSC Sub CA 2022,OU=Certifying Authority,O=Care4Sign Safetec Limited,C=IN					
System Generated Barcode/QR Code		 ACBFS5048M053711374013110252ce404b483c8b60a301c5cff04 added 96683586541			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU					



Independent Auditors' Report

To

The Partners of Selzer Polymers
Xv/595, Industrial Development Plot, Ayyankunnu,
Mundur, Thrissur

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Selzer Polymers, which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for the year then ended, and the 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 applicable laws and regulations to a Partnership Firm 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 Firm as at March 31, 2025 and its Profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing issued by Institute of Chartered Accountants of India and as well as the Income Tax Rules, 1962. 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 Firm in accordance with the code of ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Phone: 0487 2321246, 2331246

Email: randvtcr@yahoo.co.in



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

The Firm's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Firm in accordance with the Income Tax Act, 1961, principles generally accepted in India, including the accounting standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Firm 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 and 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 statement that gives 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 Firm'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 Firm or to cease the operations, or has no realistic alternative but to do so.

The partners are responsible for overseeing the Firm's financial reporting process.

Auditor's Responsibility

Our objective is to obtain reasonable assurance about whether the financial statement 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 assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect

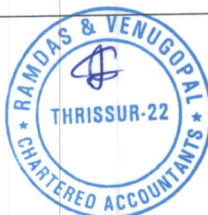
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a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment 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 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude 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 firm'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, further events or conditions may cause the firm to cease as a going concern.

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- 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 misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 misstatement in the financial statements.

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

For M/s RAMDAS & VENUGOPAL

CA T.T. SHAJAN, BSc., F.C.A., DISA [ICAI]

Partner [M.No.211270]

Chartered Accountants

Firm Regn No: 010669S

UDIN: 25211270BIMHNQ9938

**Thrissur,
24.10.2025**



Head Office: Thrissur

Partners:

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

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

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SELZER POLYMERS,XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR		
Previous Year Ended : 31.03.2025		PAN : ACBFS5048M
Assessment Year : 2025-2026		Date of Formation : 28-11-2011 Status : Partnership Firm
PROFIT AND LOSS ADJUSTMENT ACCOUNT		
Net Profit as per Profit & Loss Account Add: Salary paid to partner's Interest on partner's Capital Income Tax Paid Income Tax Arrears Paid EPF (Employee Contribution) Depreciation as per books Donation Less: Depreciation as per I.T.Rules Interest on Capital allowed u/s 40(b) of IT Act Salary allowed to partners u/s 40(b) of the IT Act Gratuity paid during the year Leave Encashment paid during the year Gross Total Income Less: Deduction under Chapter VI-A (i)80JJA : Deduction for Additional Employee Cost Taxable Profit Rounded to Tax Due There on - 30% Add: Surcharge Add: Educational cess @ 4% Less:Tax Deducted at Source Less:Tax Collected at Source Less: Advance Tax Balance Tax Add: Interest u/s 234A Add: Interest u/s 234B Add: Interest u/s 234C Less: Self Assessment Tax paid on 28.07.2025 paid on 31.07.2025 paid on 29.09.2025 Balance Tax Payable		1,89,75,481
	1,97,81,182.00	
	36,000.00	
	92,170.00	
	12,000.00	
	49,307.00	
	1,51,94,572.65	
	1,500.00	
		3,51,66,731.65
		5,41,42,212.51
	1,51,94,572.49	
	36,000.00	
	1,97,81,182.00	
	79,648.00	
	56,401.00	
		3,51,47,803.49
		1,89,94,409.02
		1,89,94,409.00
		0.00
	5,81,497.00	
	1,84,12,912.00	
	1,84,12,915.00	
	55,23,874.50	
	6,62,865.00	
	2,47,470.00	
	64,34,209.50	
3,77,241.00		
785.00		
0.00		
	3,78,026.00	
	60,56,183.50	
	0.00	
	2,94,328.00	
	3,05,832.00	
	66,56,343.50	
20,00,000.00		
20,00,000.00		
26,56,340.00		
	66,56,340.00	
	0.00	

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SELZER POLYMERS , XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU, MUNDUR, THRISSUR				
BALANCE SHEET AS ON 31ST MARCH 2025				
	Particulars	Note No.	Figures as at 31.03.2025	Figures as at 31.03.2024
I.	CAPITAL AND LIABILITIES			
1	Partners' Funds			
	(a) Capital Account	1	3,00,000.00	3,00,000.00
	(b) Partners Current A/c	1	8,30,82,930.00	5,25,66,736.96
2	Non - Current Liabilities			
	(a) Long-Term Borrowings	2	6,88,99,430.14	10,10,23,918.09
3	Current Liabilities			
	(a) Short-Term Borrowings	3	2,85,47,842.82	8,84,83,218.13
	(b) Trade Payables		6,50,87,983.79	3,18,53,910.19
	(c) Advance received From Customers		1,53,56,620.39	39,69,688.70
	(c) Other Current Liabilities	4	2,63,30,913.88	4,93,03,589.74
	Total		28,76,05,721.02	32,75,01,061.81
II.	ASSETS			
1	Non-Current Assets			
	(a) Property,Plant & Equipments			
	(i) Tangible Assets	5.1	10,85,67,539.03	11,85,21,646.56
	(ii) Intangible Assets	5.2	42,937.93	71,563.23
	(b) Deposits & Advances	6	2,29,37,757.53	2,96,82,542.80
2	Current Assets			
	(a) Inventories	7	5,82,88,346.12	4,08,75,025.00
	(b) Trade receivables		8,81,45,413.79	8,05,63,029.94
	(c) Advance given to Suppliers		35,15,939.50	5,15,54,740.30
	(d) Other Current Assets	8	58,20,771.11	61,20,301.98
	(e) Cash and Cash Equivalentents	9	2,87,016.00	1,12,212.00
	Total		28,76,05,721.02	32,75,01,061.81

As per our report in form No:3CB and separate audit
report of even date attached

For SELZER POLYMERS

For M/s RAMDAS & VENUGOPAL

Partner

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

Mundur
24.10.2025



Thrissur
24.10.2025



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

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

Particulars	Note No.	Figures as at 31.03.2025 Rs	Figures as at 31.03.2024 Rs
I. INCOME			
a. Revenue from operations	10	43,55,28,830.75	63,94,17,088.27
b. Other Income	11	93,35,139.81	68,93,729.30
Total Revenue (I+II)		44,48,63,970.56	64,63,10,817.57
II. EXPENSES			
a. Cost of materials consumed	12	26,06,98,474.21	38,31,98,932.65
b. Changes in inventories of finished goods - Work-in-progress and Stock-in-Trade	13	(1,88,75,888.95)	15,88,448.27
c. Manufacturing expenses	14	3,61,21,862.60	5,48,08,172.30
d. Employee benefits expenses	15	5,51,01,214.63	6,40,10,982.25
e. Finance costs	16	90,51,501.14	1,29,54,818.74
f. Selling and Distribution Expenses	17	4,40,69,958.48	6,11,13,059.88
g. Other Administration Expenses	18	2,45,26,794.94	2,28,63,958.59
Total Expenses		41,06,93,917.05	60,05,38,372.68
III. Profit before Depreciation and Tax		3,41,70,053.51	4,57,72,444.89
IV. Depreciation and amortization Expenses		1,51,94,573	1,89,72,765.72
V. Profit before Tax (VII-VIII)		1,89,75,480.86	2,67,99,679.17
VI. Tax expense:			
(1) Current tax		70,34,369.50	96,96,287.00
VII. Profit / (Loss) for the period (IX-X)		1,19,41,111.36	1,71,03,392.17

As per our report in form No:3CB and separate audit
report of even date attached

For SELZER POLYMERS

For M/s RAMDAS & VENUGOPAL



Partner



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

Partner[M.No.211270]

Chartered Accountants

Firm Regn. No. 010669S



**Mundur
24.10.2025**

**Thrissur
24.10.2025**

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

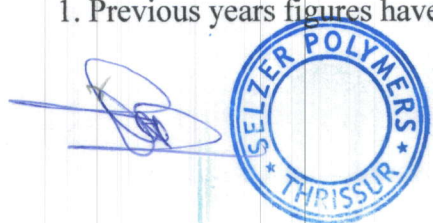
Selzer Polymers is a partnership firm engaged in manufacturing and production of water tank and drums.

A. Accounting Policies and Notes forming part of the accounts.

- a. **Changes in accounting policies:** There are no material changes in accounting policies followed by the firm during the year.
- b. **Inventories:** Inventories are valued at lower of cost or market price.
- c. **Contingencies and events occurring after the Balance sheet date:** There are no contingencies and events of material nature which have an effect on the financial statements of the year, occurred after the Balance sheet date.
- d. **Prior period and Extra-ordinary items:** There are no prior period or extra ordinary items of material nature during the year.
- e. **Recognition of income and expenditure:**
The Income and Expenditure are recognized on accrual basis.
- f. **Fixed Assets:** Fixed assets have been valued at historical cost.
- g. **Depreciation:** Depreciation on fixed assets have been provided on written down value method based on the rates as per the Income Tax Act, 1961.
- h. **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.
- i. **Research and Development Expenses :** N/A
- j. **Investments:** The entity has no investments.
- k. **Retirement benefits:** Gratuity has not been provided based on actuarial valuation in the firm for the current year, as the business of the firm has been transferred to the company. The actuarial valuation for gratuity for the entire year has been carried out in the company.
- l. **Related Party Disclosure:** Related parties as defined under clause 3 of the said Accounting Standard have been identified by the management and relied upon by the Auditors.
- m. **Taxation:** Provision for current tax is determined in accordance with the Provisions of the Income Tax Act, 1961.

Notes to Accounts :-

1. Previous years figures have been regrouped and rearranged wherever necessary.



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

NOTE 1 - PARTNERS CAPITAL & CURRENT ACCOUNT

Partners' Capital & Current Account											
Capital Account			Current Account								
Name of partners	Opening Balance	Closing Balance	Opening Balance	Drawings	Receipts	Partner's salary Credited	Interest		Total	Share of Profit/Loss	Closing Balance
							Current Account (Cr.)	Capital Account (Cr.)			
				(Dr.)	(Cr.)	(Cr)					(Cr.)
K K Francis	1,00,000.00 Cr	1,00,000.00 Cr	1,75,22,245.65 Cr	67,77,051.55	1,29,56,745.45	0.00		12,000.00	2,37,13,939.55 Cr	39,80,370.45	2,76,94,310.00 Cr
Tony P John	1,00,000.00 Cr	1,00,000.00 Cr	1,75,22,245.65 Cr	17,37,759.44	79,17,453.34	0.00		12,000.00	2,37,13,939.55 Cr	39,80,370.45	2,76,94,310.00 Cr
T P Sunny	1,00,000.00 Cr	1,00,000.00 Cr	1,75,22,245.65 Cr	0.00	61,79,693.90	0.00		12,000.00	2,37,13,939.55 Cr	39,80,370.45	2,76,94,310.00 Cr
TOTAL	3,00,000.00	3,00,000.00	5,25,66,736.96 Cr	85,14,811.00	2,70,53,892.69	0.00		36,000.00	7,11,41,818.64 Cr	1,19,41,111.36	8,30,82,930.00 Cr




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

NOTE 2 - LONG TERM BORROWINGS	As on 31.03.2025	As on 31.03.2024
HDFC Vehicle Loan (TATA)	9,39,287.13	10,81,461.25
HDFC Vehicle Loan (Mahindra)	10,82,436.42	12,46,283.53
HDFC Vehicle Loan (AUTOBHAN)	40,45,764.00	44,79,826.00
HDFC Vehicle Loan (Mahindra 4)	16,10,699.26	17,97,465.50
HDFC Vehicle Loan (TATA 3)	11,02,071.33	12,29,850.43
HDFC ECGLS Loan (16.00 Lacs)	14,19,000.00	0.00
SIDBI - Term Loan - 2 (225 Lacs)	84,01,340.00	1,13,89,950.00
SIDBI - Mould Loan (50 Lacs)	10,44,000.00	16,99,615.00
SIDBI - Soft Loan (15.5 + 4.5 Lacs)	9,64,000.00	12,33,747.00
SIDBI - Liquid WC Loan (22.45 Lacs)	5,20,000.00	10,53,116.00
SIDBI - PCS Loan (100 Lacs)	64,85,000.00	78,38,693.00
SIDBI - Pranthan Loan (124.75 Lacs)	81,63,360.00	98,47,613.00
SIDBI - Prathan Laon (174.05 Lacs)	1,09,57,000.00	1,33,19,915.00
SIDBI - Arise Loan (92.87 lacs)	43,00,000.00	55,47,438.00
SIDBI - Liquid WC Loan (85 Lacs)	0.00	11,42,743.00
SIDBI - PCS Loan (30 Lacs)	16,00,000.00	20,05,938.00
SIDBI - Land Loan (145 Lacs)	1,07,47,000.00	1,22,57,126.00
SIDBI - TWRT Loan (75 Lacs)	45,88,000.00	60,87,590.00
Kotak Mahindra Bank - Vehicle Loan	9,30,472.00	14,00,641.00
South Indian Bank - LC (175 Lacs)	0.00	1,43,73,239.64
South Indian Bank - ECGLS Loan (35 Lacs)	0.00	2,91,666.74
South Indian Bank - ECGLS Loan (18 Lacs)	0.00	17,00,000.00
Total	6,88,99,430	10,10,23,918.09

NOTE 3 - SHORT TERM BORROWINGS	As on 31.03.2025	As on 31.03.2024
Bank Overdraft		
South Indian Bank Ltd	0.00	2,25,13,352.31
Partner's Loan:		
Francis K K	2,85,47,842.82	2,59,69,865.82
Francis K K (General Loan)	0.00	4,00,00,000.00
Total	2,85,47,842.82	8,84,83,218.13

NOTE 4 - OTHER CURRENT LIABILITIES	As on 31.03.2025	As on 31.03.2024
TDS Payable	0.00	3,96,129.00
TCS Payable	0.00	12,631.00
Audit Fee Payable	1,00,000.00	1,40,000.00
Electricity Payable	0.00	22,44,590.00
Workers Payable	54,90,843.38	51,63,183.26
Bonus Payable	0.00	20,42,600.00
PF Payable	0.00	4,78,161.00
ESI Payable	0.00	75,420.00
Income Tax payable	66,56,343.50	87,82,660.00
GST Payable	0.00	93,73,544.00
Provision for Gratuity	45,70,568.00	46,50,216.00
Provision for leave Encashment	9,98,348.00	10,54,749.00
Partner's Temporary Loan a/c	85,14,811.00	1,42,50,608.48
Payable to Employees	0.00	254.00
Covid 19 Payable	0.00	6,38,844.00
Total	2,63,30,913.88	4,93,03,589.74



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

NOTE 5.1 - Tangible Assets

NOTE 5 - Property, Plant & Equipments

SL NO	Fixed Assets	GROSS BLOCK - COST/ BOOK VALUE				DEPRECIATION/ AMORTISATION			NET BLOCK	
		TOTAL AS AT 31.03.2024	ADDITIONS DURING THE YEAR	DEDUCTIONS DURING THE YEAR	GROSS BLOCK AS AT 31.03.2025	TOTAL AS AT 31.03.2024	PROVIDED DURING THE YEAR	TOTAL AS AT 31.03.2025	AS AT 31.03.2024	AS AT 31.03.2025
	<u>Tangible Assets</u>									
1	Plant & Machinery	8,95,33,466.09	9,10,000.00	0.00	9,04,43,466.09	3,72,00,633.33	81,68,845.32	4,53,69,478.65	5,23,32,832.76	4,50,73,987.44
2	Other Equipments	1,26,67,617.27	7,54,105.88	0.00	1,34,21,723.15	50,42,734.79	11,26,188.10	61,68,922.89	76,24,882.48	72,52,800.26
3	Moulds	1,13,33,746.00	0.00	0.00	1,13,33,746.00	76,26,216.45	14,37,992.63	90,64,209.08	37,07,529.55	22,69,536.92
4	Water Tank Moulds	1,96,40,985.50	4,00,000.00	0.00	2,00,40,985.50	1,20,94,672.70	24,63,893.76	1,45,58,566.46	75,46,312.80	54,82,419.04
5	Computer	9,39,161.67	89,827.12	0.00	10,28,988.79	6,78,964.59	1,40,009.68	8,18,974.27	2,60,197.08	2,10,014.52
6	Furniture & Fixtures	3,96,731.21	0.00	0.00	3,96,731.21	1,33,468.29	26,326.29	1,59,794.58	2,63,262.92	2,36,936.63
7	Borewell	81,903.51	0.00	0.00	81,903.51	33,971.53	4,793.20	38,764.73	47,931.98	43,138.78
8	Land	3,21,92,342.40	2,11,983.00	0.00	3,24,04,325.40	0.00	0.00	0.00	3,21,92,342.40	3,24,04,325.40
9	Building	1,49,79,013.16	28,45,923.83	0.00	1,78,24,936.99	49,90,829.29	12,83,410.77	62,74,240.06	99,88,183.87	1,15,50,696.93
10	Godown	40,78,366.45	0.00	0.00	40,78,366.45	6,93,607.55	3,38,475.89	10,32,083.44	33,84,758.90	30,46,283.01
11	Motor Car	33,08,655.38	0.00	0.00	33,08,655.38	21,92,139.71	1,67,477.30	23,59,617.02	11,16,515.67	9,49,038.36
12	Water Filter	55,652.53	0.00	0.00	55,652.53	12,585.41	6,460.07	19,045.48	43,067.12	36,607.05
13	Water Purifier	26,492.09	0.00	0.00	26,492.09	12,663.05	2,074.36	14,737.40	13,829.04	11,754.69
	Total Tangible Assets	18,92,34,133.26	52,11,839.83	0.00	19,44,45,973	7,07,12,486.70	1,51,65,947.36	8,58,78,434.06	11,85,21,646.56	10,85,67,539.03
	Previous Year	16,96,59,097.24	1,95,75,036.02	0.00	18,92,34,133.26	5,17,87,429.79	1,89,25,056.90	7,07,12,486.70	11,78,71,667.45	11,85,21,646.56

NOTE 5.2 - Intangible Assets

1	Software	5,52,185.42	0.00	0.00	5,52,185.42	4,80,622.19	28,625.29	5,09,247.49	71,563.23	42,937.93
	Total Intangible Assets	5,52,185.42	0.00	0.00	5,52,185.42	4,80,622.19	28,625.29	5,09,247.49	71,563.23	42,937.93
	Previous Year	5,52,185.42	0.00	0.00	5,52,185.42	4,32,913.37	47,708.82	4,80,622.19	1,19,272.05	71,563.23
	Total Assets	18,97,86,318.68	52,11,839.83	0.00	19,49,98,159	7,11,93,108.89	1,51,94,572.65	8,63,87,682	11,85,93,209.79	10,86,10,476.97

SELZER POLYMERS * THRISSUR

RAMDAS & VENUGOPAL * CHARTERED ACCOUNTANTS

THRISSUR-22

NOTE 6 - DEPOSITS AND ADVANCES		
DEPOSITS	As on 31.03.2025	As on 31.03.2024
Fixed Deposit (security for bank guarantee)		
- LC	3,40,000.00	39,61,000.00
- Panchayath	36,788.00	36,788.00
Fixed Deposit	2,88,083.00	0.00
SIDBI Margin Money	1,51,60,000.00	1,51,60,000.00
Deposit - Guest House	2,03,000.00	1,67,000.00
Deposit - Gas	11,100.00	11,100.00
Deposit - Job Work	2,00,000.00	2,00,000.00
Deposit - Stock Yard	2,20,310.00	2,20,310.00
Deposit - Room	1,71,000.00	1,31,000.00
Deposit - Office Space	12,508.00	12,508.00
Container Security Deposit	20,000.00	20,000.00
Tender Deposit	8,30,721.54	14,86,100.00
Electricity Deposit	45,19,318.00	42,93,278.00
ESI & PF Deposit	0.00	59,095.00
GEM Coution Money Deposit	25,000.00	25,000.00

ADVANCES	As on 31.03.2025	As on 31.03.2024
Sunny T P Loan	776248.21	35,86,497.00
Trip Advance	87,834.97	1,65,499.11
Purchase Advance	29,844.00	27,624.00
Emergency Medical Advance	5,000.00	5,000.00
Fuel Card	1,001.81	1,14,743.69
Total	2,29,37,758	2,96,82,542.80

NOTE 7 - CLOSING STOCK		
	As on 31.03.2025	As on 31.03.2024
Raw Materials	96,87,068.92	1,11,49,636.75
Finished Goods	3,76,00,750.20	1,86,74,480.00
Work- in- progress	1,10,00,527.00	1,10,50,908.25
Total	5,82,88,346.12	4,08,75,025.00

NOTE 8 - OTHER CURRENT ASSETS		
	As on 31.03.2025	As on 31.03.2024
TDS on GST	2,24,798.22	0.00
Excess TDS Paid	0.00	21,826.08
Interest receivable (FD)	34,59,382.62	23,53,738.62
Retention money BPCL	11,23,039.00	0.00
GST Credit Ledger	2,37,422.14	0.00
GST Cash Ledger	2,55,937.13	0.00
GST Receivable	3,042.00	34,40,737.28
Employee advance	5,17,150.00	3,04,000.00
Total	58,20,771.11	61,20,301.98

NOTE 9 - CASH AND CASH EQUIVALENTS		
CASH	As on 31.03.2025	As on 31.03.2024
Cash in hand	2,81,274.00	1,06,772.00
BALANCE WITH BANKS		
Canara Bank	5,440.00	5,440.00
HDFC BANK LTD OD A/C NO.50200097086324	302.00	0.00
Total	2,87,016.00	1,12,212.00



NOTE 10 - REVENUE FROM OPERATIONS		As on 31.03.2025	As on 31.03.2024
A. SALES			
Sales @ 18%		28,69,28,704.86	46,90,13,918.42
Sales @ 5%		14,898.85	25,604.00
Sales @ 12%		0.00	31,750.00
Interstate Sales @ 18%		14,78,17,491.49	16,89,25,091.62
Less: Discount Allowed		(5,61,437.31)	(3,12,573.72)
	Total	43,41,99,657.89	63,76,83,790.32
B. OTHERS			
UN Certification Charges		0.00	3,00,000.00
Rate Difference		(4,75,338.14)	(2,13,559.36)
Transportation Charges (GST Charged)		18,03,611.00	16,46,857.31
Screening charges		900.00	0.00
	Total	13,29,172.86	17,33,297.95
Total (A+B)		43,55,28,830.75	63,94,17,088.27

NOTE 11 - OTHER INCOME		As on 31.03.2025	As on 31.03.2024
A. INTEREST INCOME			
Interest On KSEB Deposit		2,54,295.00	1,77,902.00
Interest received from Banks		13,04,055.00	13,85,276.00
	Total	15,58,350.00	15,63,178.00
B. OTHERS			
Discount received		25,13,038.32	16,14,173.57
Dr/Cr written off		0.28	6,411.99
Foreign Exchange Rate Difference		13,84,427.01	20,02,426.05
GST arrears		15,67,551.00	0.00
Excess Provision for Gratuity written back		0.00	16,62,190.00
Bad Debt Recovered		21,81,663.00	0.00
Cheque Return Charges		44,132.00	0.00
Fuel Qty Discount		85,886.39	0.00
ABRY Benefit		0.00	45,128.00
Round Off		91.81	221.69
	Total	77,76,789.81	53,30,551.30
Total (A+B)		93,35,139.81	68,93,729.30

NOTE 12-COST OF MATERIALS CONSUMED		As on 31.03.2025	As on 31.03.2024
A. Opening Stock			
Raw Materials		1,11,49,636.75	1,38,42,538.34
B. Purchases			
Customs Duty		88,44,413.59	1,72,14,462.40
Import Purchases		11,78,34,014.25	21,88,93,154.91
Local Purchases		10,08,98,066.14	9,40,65,189.40
Interstate Purchase		2,83,16,107.38	4,71,51,778.60
Consumables		29,85,577.09	30,08,227.26
Add / Less : Differential assessable value as per bill of entry		3,57,727.93	1,73,218.49
	Total	27,03,85,543.13	39,43,48,569.40
C. Closing Stock			
Raw Materials		96,87,068.92	1,11,49,636.75
Total (A+B-C)		26,06,98,474.21	38,31,98,932.65



NOTE 13 - CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK-IN-TRADE		As on 31.03.2025	As on 31.03.2024
OPENING STOCK			
Finished Goods		1,86,74,480.00	2,81,18,829.52
Work- in- progress		1,10,50,908.25	31,95,007.00
CLOSING STOCK			
Finished Goods		3,76,00,750.20	1,86,74,480.00
Work- in- progress		1,10,00,527.00	1,10,50,908.25
Total		(1,88,75,888.95)	15,88,448.27

NOTE 14 - MANUFACTURING EXPENSES		As on 31.03.2025	As on 31.03.2024
Shipping & Clearing Expenses (Imports)		22,02,294.80	49,03,331.79
Freight (Inward)		21,12,489.00	32,88,476.10
Electricity Charges - KSEB		1,28,03,621.00	2,36,90,042.00
Job Work Charges		24,84,766.45	15,09,275.00
Packing & forwarding charges		1,21,612.60	56,635.46
Fuel Charges		10,72,373.70	5,61,000.19
Wages		1,53,24,705.05	2,07,99,411.76
Total		3,61,21,862.60	5,48,08,172.30

NOTE 15 - EMPLOYEE BENEFIT EXPENSES		As on 31.03.2025	As on 31.03.2024
Salary & Bonus		2,15,35,060.00	3,65,72,153.00
ESI		5,66,059.00	5,79,237.00
Provident Fund		19,70,075.00	25,34,671.00
Gratuity		0.00	1,63,127.00
Leave Encashment Plan		0.00	3,09,068.00
Labour welfare fund		9,540.00	14,246.00
Notice Period Due Account		14,954.00	59,467.00
Staff Welfare Expenses		19,56,478	36,76,796.25
Celebration expenses		6,071.00	1,73,493.00
Sales incentive to staff		88,65,924	1,33,59,994.00
Guest house rent		3,95,872.00	7,83,776.00
Remuneration to partners		1,97,81,182.00	57,84,954.00
Total		5,51,01,214.63	6,40,10,982.25

NOTE 16 - FINANCE COSTS		As on 31.03.2025	As on 31.03.2024
Bank charges		18,41,318.66	8,08,395.64
Interest on SIDBI Term loan		28,94,893.00	71,62,953.00
Interest on loan		19,30,737.28	21,19,902.52
Interest on HDFC ECLGS loan		44,556.00	0.00
Interest on Vehicle loan		5,39,257.43	5,13,508.58
Interest on OD		18,00,738.77	23,50,059.00
Total		90,51,501.14	1,29,54,818.74



NOTE 17 - SELLING AND DISTRIBUTION EXPENSES		
	As on 31.03.2025	As on 31.03.2024
Travelling & Conveyance Expenses		
Vehicle Expenses	37,23,775.50	54,78,664.14
Diesel for vehicle	33,78,927.61	37,87,053.90
Freight (Outward)	98,96,027.86	1,35,14,642.45
Discount	1,68,74,685	2,99,16,725.00
Advertisement and Sales Promotion Expenses	3,20,973.81	4,13,176.38
Unloading Charges	93,57,517	74,11,129.12
Loading charges	1,56,102.00	5,56,198.00
Total	3,61,950	35,470.89
	4,40,69,958.48	6,11,13,059.88

NOTE 18-OTHER ADMINISTRATION EXPENSES		
	As on 31.03.2025	As on 31.03.2024
Software renewal charges	0.00	3,600.00
Telephone,Fax & Internet Charges	2,08,196.72	4,10,934.65
Printing and Stationary	4,28,216.06	5,59,718.88
Branch Rent	2,99,084.00	4,36,384.00
Liquidated Damages	55,223.52	0.00
GST Arrears	0.00	16,448.00
Interest on partners capital a/c	36,000.00	36,000.00
Interest Paid to Others	5,63,514.89	0.00
Income Tax Paid	92,170.00	0.00
Interest on TDS/TCS	25,310.00	52,132.00
Interest on GST	8,71,044.81	4,27,344.79
Late Fee on GST	9,230.00	10,950.00
TCS Late Fees	2,200.00	0.00
Office Expenses	4,06,403.61	6,06,133.72
Bad Debt Written Off	28,66,092.55	51,293.00
Postage and courier charges	31,008.00	1,41,313.00
Calibration Charges	0.00	24,300.00
Repairs and Maintenance		
Building	37,58,058.89	22,06,428.92
Plant & Machinery	65,97,294.69	71,11,524.94
Vehicle	22,31,431.26	31,20,110.09
Others	8,74,713.41	3,51,276.35
10th Anniversary Celebration Expenses	0.00	6,21,994.08
Commission	5,85,060.50	6,65,286.50
Security Charges	7,53,677.42	12,96,000.00
Insurance Expenses	10,38,546.00	14,97,879.00
AMC Charges	90,443.22	36,398.31
Certification Expenses	69,000.00	65,500.00
Audit fee - For Tax Audit u/s 44 AB	75,000.00	95,000.00
For GST	25,000.00	45,000.00
Other services	18,500.00	16,000.00
Rates & Taxes	1,23,454.00	1,35,691.00
Professional and Legal Expenses	1,46,500.00	6,83,534.26
Consultancy Charges	1,76,500.00	1,10,800.00
Discount on collection	3,39,069.25	0.00
Medical expenses	90,681.00	1,47,413.63
Income Tax Arrears Paid	12,000.00	32,077.14
Donation to Political Party	1,500.00	15,500.00
GST Paid on Non Eligible ITC	6,64,127.68	2,31,023.78
Recruitment Expenses	7,543.46	38,468.55
Vehicle parking land rent	0.00	17,500.00
Stock Yard Rent	8,47,000.00	13,31,000.00
Babu A V Rent	1,08,000.00	2,16,000.00
Total	2,45,26,794.94	2,28,63,958.59



SELZER POLYMERS, XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU MUNDUR, THRISSUR											
Depreciation as per IT Rules											
Sl. No	Fixed Assets	Opening bal as on 1.4.2024	Additions		Deletions	Total value as on 31.3.2025	Depre. Rate	Amount of Depreciation	Additional Depreciation	Total Depreciation	Closing Balance (after deducting total)
	Tangible Assets		Before 01.10.24	After 01.10.24							
1	Machinery and plants	5,23,32,832.80	9,10,000.00	0.00	0.00	5,32,42,832.80	15%	79,86,424.92	1,82,420.31	81,68,845.23	4,50,73,987.58
2	Other equipments	65,39,103.25	7,40,038.08	14,067.80	0.00	72,93,209.13	15%	10,92,926.28	33,261.81	11,26,188.10	61,67,021.03
3	Mould	47,93,308.77	0.00	0.00	0.00	47,93,308.77	30%	14,37,992.63	0.00	14,37,992.63	33,55,316.14
4	Water tank mould	75,46,312.52	4,00,000.00	0.00	0.00	79,46,312.52	30%	23,83,893.76	80,000.00	24,63,893.76	54,82,418.76
5	Computer	2,60,196.83	89,827.12	0.00	0.00	3,50,023.95	40%	1,40,009.58	0.00	1,40,009.58	2,10,014.37
6	Furniture & Fixtures	2,63,262.92	0.00	0.00	0.00	2,63,262.92	10%	26,326.29	0.00	26,326.29	2,36,936.63
7	Borewell	47,931.98	0.00	0.00	0.00	47,931.98	10%	4,793.20	0.00	4,793.20	43,138.78
8	Land	3,21,92,342.40	2,11,983.00	0.00	0.00	3,24,04,325.40	0%	0.00	0.00	0.00	3,24,04,325.40
9	Building	99,88,183.87	28,45,923.83	0.00	0.00	1,28,34,107.70	10%	12,83,410.77	0.00	12,83,410.77	1,15,50,696.93
10	Godown	33,84,758.79	0.00	0.00	0.00	33,84,758.79	10%	3,38,475.88	0.00	3,38,475.88	30,46,282.91
11	Motor car	11,16,515.61	0.00	0.00	0.00	11,16,515.61	15%	1,67,477.34	0.00	1,67,477.34	9,49,038.27
12	Water filter	43,067.12	0.00	0.00	0.00	43,067.12	15%	6,460.07	0.00	6,460.07	36,607.05
13	Water Purifier	13,829.04	0.00	0.00	0.00	13,829.04	15%	2,074.36	0.00	2,074.36	11,754.68
	Total Tangible Assets	11,85,21,645.90	51,97,772.03	14,067.80	0.00	12,37,33,485.73		1,48,70,265.07	2,95,682.12	1,51,65,947.20	10,85,67,538.53
	Previous Year	11,78,71,666.53	1,45,61,345.12	50,13,690.90	0.00	13,74,46,702.55		1,76,36,499.85	12,88,556.81	1,89,25,056.66	11,85,21,645.90

Intangible Assets

1	Software	71,563.23	0.00	0.00	0.00	71,563.23	40%	28,625.29	0.00	28,625.29	42,937.94
	Total Intangible Assets	71,563.23	0.00	0.00	0.00	71,563.23		28,625.29	0.00	28,625.29	42,937.94
	Previous Year	1,19,272.05	0.00	0.00	0.00	1,19,272.05		47,708.82	0.00	47,708.82	71,563.23
	Total Assets	11,85,93,209.13	51,97,772.03	14,067.80	0.00	12,38,05,048.96	0.00	1,48,98,890.37	2,95,682.12	1,51,94,572.49	10,86,10,476.47



(Signature)

CERTIFICATE

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

Thrissur,
24.10.2025

For M/s. SELZER POLYMERS,


Partner



CERTIFICATE

I/We here certify that I/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 **M/s. SELZER POLYMERS, 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.

Thrissur,
24.10.2025

For M/s. SELZER POLYMERS,



Partner



CERTIFICATE

We hereby certify that, the value of Closing Stock as on 31st March 2025 is Rs. 5,82,88,346.12 in the case of **M/s. SELZER POLYMERS, XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYANKUNNU MUNDUR, THRISSUR**. The stock has been physically verified by us & the above said figures were found correct.

Thrissur,
24.10.2025

For M/s. SELZER POLYMERS,


Partner



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

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

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

Name	SELZER POLYMERS
Address	XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYAKUNNU , MUNDUR, THRISSUR , Anjur Mundur B.O , 16-Kerala , 91-India , Pincode - 680541
PAN	ACBFS5048M
Aadhaar Number of the assessee, if available	

2. We certify that the balance sheet and the **Profit and loss account** are in agreement with the books of account maintained at the head office at **THRISSUR** and **1** branches.
3. a. We report the following observations/comments/discrepancies/inconsistencies if any: **CONFIRMATION FROM CERTAIN SUNDRY DEBTORS , SUNDRY CREDITORS AND ADVANCES HAVE NOT BEEN OBTAINED FOR OUR VERIFICATION.**
- b. Subject to above,-
- A. We have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes of the audit.
- B. In **Our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **Our** examination of the books.
- C. In **Our** opinion and to the best of **Our** information and according to the explanations given to **Us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2025 ; and
- ii. In the case of the **Profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **Our** opinion and to the best of **Our** information and according to the 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	SINCE THE NECESSARY DETAILS WITH REGARD TO CLASSIFICATION OF MSME SUPPLIERS HAS NOT BEEN MAINTAINED/ MADE AVAILABLE FOR OUR VERIFICATION WE ARE UNABLE TO DETERMINE WHETHER THE PAYMENTS HAVE BEEN MADE WITHIN THE STIPULATED TIME FRAMES UNDER SECTION 43B(i).

Accountant Details

Name	CA SHAJAN T T FCA
Membership Number	211270
FRN(Firm Registration Number)	010669S
Address	7A , GREEN PARK,NEAR DAYA HOSPITAL, THRISSUR , Thiruvambady TSR S.O , THRISSUR , 16-Kerala , 91-India , Pincode - 680022
Date of signing Tax Audit Report	24-Oct-2025
Place	THRISSUR
Date	31-Oct-2025

This form has been digitally signed by **SHAJAN THANKAPPAN THEKKAPATTE** having PAN **ATMPS5236K** from IP Address **61.3.173.190** on **31/10/2025 03:47:55 PM** Dsc Sl.No and issuer **,C=IN,O=Care4Sign Safetec Limited,OU=Certifying Authority**

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
2. Address of the Assessee	XV/595, INDUSTRIAL DEVELOPMENT PLOT, AYYAKUNNU , MUNDUR, THRISSUR , Anjur Mundur B.O , 16-Kerala , 91-India , Pincode - 680541
3. Permanent Account Number (PAN)	ACBFS5048M
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	Customs Duty	ACBFS5048MEM001
2	Goods and Services Tax 16-Kerala	32 ACBFS5048M 1ZZ

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

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

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Proviso where cash receipts and cash payments do not exceed the specified percentage of total transactions, but the turnover exceeds the specified limit.

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

Section under which option exercised

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 (%)
1	K K FRANCIS	33.4
2	T P SUNNY	33.3
3	TONY P JOHN	33.3

(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 ?

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

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	Bank book	XV/595, INDUSTRIAL DEVELOPMEN T PLOT, AYYAKUNNU, MUNDUR		THRISSUR	680541	91-India	16-Kerala
2	Cash book	XV/595, INDUSTRIAL DEVELOPMEN T PLOT, AYYAKUNNU, MUNDUR		THRISSUR	680541	91-India	16-Kerala
3	Journal	XV/595, INDUSTRIAL DEVELOPMEN T PLOT, AYYAKUNNU, MUNDUR		THRISSUR	680541	91-India	16-Kerala
4	Ledger	XV/595, INDUSTRIAL DEVELOPMEN T PLOT, AYYAKUNNU, MUNDUR		THRISSUR	680541	91-India	16-Kerala

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

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Bank Statements
6	Cash book
7	Journal
8	Ledger

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		City Or Town Or District	Zip Code /Pin Code	Country	State	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							
										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	₹1,33,72,941	₹0	₹0	₹1,33,72,941	₹28,45,924	₹28,45,924	₹0	₹0	₹16,21,887	₹ 1,45,96,978
2	WDV	Furnitures & Fittings @ 10%	10	₹3,11,195	₹0	₹0	₹3,11,195	₹0	₹0	₹0	₹0	₹31,120	₹ 2,80,075
3	WDV	Plant and Machinery @ 15%	15	₹6,00,45,348	₹0	₹0	₹6,00,45,348	₹16,64,106	₹16,64,106	₹0	₹2,15,682	₹94,71,045	₹ 5,22,38,409
4	WDV	Plant and Machinery @ 30%	30	₹1,23,39,621	₹0	₹0	₹1,23,39,621	₹4,00,000	₹4,00,000	₹0	₹80,000	₹38,01,886	₹ 88,37,735
5	WDV	Plant and Machinery @ 40%	40	₹3,31,761	₹0	₹0	₹3,31,761	₹89,827	₹89,827	₹0	₹0	₹1,68,635	₹ 2,52,953

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

Acknowledgement Number:370481780311025

No records added

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
	No records added	

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

Sl. No.	Particulars	Amount
	No records added	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														
iv. Fringe benefit tax under sub-clause (ic)														₹ 0
v. Wealth tax under sub-clause (iia)														₹ 0
vi. Royalty, license fee, service fee etc. under sub-clause (iiib)														₹ 0
vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)														
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								
1	Interest	40(b)	₹36,000	₹36,000	₹0	36000 (Interest debited in P & L A/c) less 36000 (Interest allowable u/s 40b)								
2	Remuneration	40(b)	₹1,97,81,182	₹1,97,81,182	₹0	19781182 (Remuneration debited in P & L A/c) less 19781182 (Remuneration allowable u/s 40b)								
Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available								
No records added														
Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available								
No records added														

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

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

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

₹0

₹0

Sl. No.

Nature of Liability

No records added

Amount

(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

No records added

Amount

(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

₹4,22,02,904

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

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

₹4,22,02,904

(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		PARTNER	INTEREST ON CAPITAL	₹12,000
2	TONY P JOHN	ABIPT5276A		PARTNER	INTEREST ON CAPITAL	₹12,000
3	T P SUNNY	ALIPS7232H		PARTNER	INTEREST ON CAPITAL	₹12,000
4	K K FRANCIS	AADPF7389L		PARTNER	SALARY	₹70,00,000
5	T P SUNNY	ALIPS7232H		PARTNER	SALARY	₹58,00,000
6	TONY P JOHN	ABIPT5276A		PARTNER	SALARY	₹69,81,182

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 ?

Yes

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

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

No

b. Please furnish the following details

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

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

Sl. No.	i) Name of the lender or depositor	ii) Address of the lender or depositor	iii(a) Permanent Account Number (if available with the assessee) of the lender or depositor	iii(b) Aadhaar Number of the lender or depositor, if available	iv) Amount of each loan or deposit taken or accepted	v) Whether the loan/deposit was squared up during the previous year ?	vi) Maximum amount outstanding in the account at any time during the previous year	vii) Whether the loan or deposit was taken or accepted by cheque	vii(a) Code of the nature of such amount (as mentioned in field (iv) above)	vii(b) Please Specify	viii) In case the loan or deposit was taken or accepted by cheque or bank
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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	KK FRANCIS	KANNANNAIKKA L HOUSE, KAIPARAMBU	AADPF7389L	₹1,15,00,000	No	₹3,27,17,502	Yes	Net banking
2	KK FRANCIS	KANNANNAIKKA L HOUSE, KAIPARAMBU	AADPF7389L	₹19,30,853	No	₹3,27,17,502	Yes	Net banking

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					

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	AADPF7389L		₹1,08,52,875	₹3,27,17,502	Yes		Net banking	

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 ?

Not Applicable

c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

If yes, please furnish the details of the same.

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

₹ 0

If yes, please furnish the details of the same.

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Not Applicable

If yes, please furnish the details of the same.

₹ 0

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Yes

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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.
1	80JJAA	₹ 5,81,497

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	CHNS07693A	194J	Fees for professional or technical services	₹4,24,000	₹4,24,000	₹4,24,000	₹42,400	₹0	₹0	₹0
2	CHNS07693A	194H	Commission or brokerage	₹9,44,638	₹9,44,638	₹9,44,638	₹47,232	₹0	₹0	₹0
3	CHNS07693A	194Q	Purchase of goods-exceeding Rs.50 lakh	₹25,88,78,178	₹6,94,76,406	₹6,94,76,406	₹69,676	₹0	₹0	₹0
4	CHNS07693A	194C	Payments to contractors	₹3,10,30,272	₹2,87,26,983	₹2,87,26,983	₹3,94,082	₹0	₹0	₹0
5	CHNS07693A	194-IB	Payment of rent by certain individuals or Hindu undivided family	₹12,54,084	₹8,47,000	₹8,47,000	₹84,700	₹0	₹0	₹0
6	CHNS07693A	194R	Benefit or Perquisite from Business / Profession	₹58,450	₹58,450	₹58,450	₹5,845	₹0	₹0	₹0
7	CHNS07693A	192	Salary	₹2,15,35,060	₹87,05,979	₹87,05,979	₹5,19,100	₹0	₹0	₹0
8	CHNS07693A	206C	Scrap	₹1,44,121	₹1,44,121	₹1,44,121	₹1,441	₹0	₹0	₹0
9	CHNS07693A	206C	Sale of other goods	₹43,47,46,196	₹68,30,000	₹68,30,000	₹6,830	₹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	CHNS07693A	24Q	31-Jul-2024	16-Jul-2024	Yes	
2	CHNS07693A	24Q	31-Oct-2024	07-Nov-2024	Yes	
3	CHNS07693A	24Q	31-Jan-2025	15-Jan-2025	Yes	
4	CHNS07693A	26Q	31-Jul-2024	31-Jul-2024	Yes	
5	CHNS07693A	26Q	31-Oct-2024	02-Dec-2024	Yes	
6	CHNS07693A	26Q	31-Jan-2025	31-Jan-2025	Yes	
7	CHNS07693A	27EQ	15-Jul-2024	16-Jul-2024	Yes	

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8	CHNS07693A	27EQ	15-Oct-2024	07-Nov-2024	Yes
9	CHNS07693A	27EQ	15-Jan-2025	15-Jan-2025	Yes
10	CHNS07693A	26Q	31-Jan-2025	31-Oct-2025	Yes

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

Please furnish:

Yes

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	CHNS07693A			
2	CHNS07693A	₹ 2,801	₹ 2,801	31-Oct-2024
3	CHNS07693A	₹ 5,601	₹ 5,601	18-Jan-2025
4	CHNS07693A	₹ 73	₹ 73	30-Apr-2024
5	CHNS07693A	₹ 2,285	₹ 2,285	31-Oct-2024
6	CHNS07693A	₹ 329	₹ 329	26-Nov-2024
7	CHNS07693A	₹ 7,312	₹ 7,312	28-Jan-2025
8	CHNS07693A	₹ 140	₹ 140	08-Mar-2025
9	CHNS07693A	₹ 2,293	₹ 2,293	24-Oct-2025
10	CHNS07693A	₹ 155	₹ 155	06-Jul-2024
11	CHNS07693A	₹ 1	₹ 1	16-Jul-2024
12	CHNS07693A	₹ 51	₹ 51	31-Oct-2024
		₹ 57	₹ 57	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	kilograms	628	8,550	6,879	0	2,299	0		0
2	HDPE GRANULES	kilograms	42,275	7,54,100	7,89,050	0	7,325	0		0
3	MASTER BATCH	kilograms	6,447	39,142	40,092	0	5,497	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	WATER STORAGE TANK (310}	numbers	376	146	0	233	289	0
2	WATER STORAGE TANK (500}	numbers	2,983	9,822	0	10,560	2,245	0
3	WATER STORAGE TANK (750}	numbers	3,444	4,938	0	5,460	2,922	0

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4	WATER STORAGE TANK (1000)	numbers	2,662	21,504	0	21,456	2,710	0
5	WATER STORAGE TANK (1500)	numbers	639	405	0	227	817	0
6	WATER STORAGE TANK (2000)	numbers	568	1,396	0	1,173	791	0
7	WATER TANK [ISI 500]	numbers	0	10	0	2	8	0
8	WATER DRUM	numbers	198	628	0	515	311	0
9	SEWAGE TANK	numbers	566	1,911	0	1,485	992	0
10	BARREL /DRUM	numbers	10,828	3,24,007	0	3,18,866	15,969	0
11	CAPSULE	numbers	385	569	0	567	387	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	435528831			646310818		
(b)	Gross profit / Turnover	157584383	435528831	36.18	199821535	646310818	30.92
(c)	Net profit / Turnover	18975481	435528831	4.36	26799679	646310818	4.15
(d)	Stock-in-Trade / Turnover	37600750	435528831	8.63	18674480	646310818	2.89
(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 ?

b. Please furnish

No

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

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

No

b. Please furnish the following details:

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

Name of parent entity

Name of alternate reporting entity (if applicable)

Date of furnishing of report

c.Please enter expected date of furnishing the report

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

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

Accountant Details

Accountant Details

Name	
Membership Number	CA SHAJAN T T FCA
FRN(Firm Registration Number)	211270
Address	010669S
Place	7A , GREEN PARK,NEAR DAYA HOSPITAL, THRISSUR , Thiruvambady TSR S.O , THRISSUR , 16-Kerala , 91-India , Pincode - 680022
Date	THRISSUR 31-Oct-2025

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	20-Jun-2024	20-Jun-2024	₹ 8,395	₹ 0	₹ 0	₹ 0	₹ 8,395
	2	22-Jun-2024	22-Jun-2024	₹ 54,574	₹ 0	₹ 0	₹ 0	₹ 54,574
	3	28-Jun-2024	28-Jun-2024	₹ 30,209	₹ 0	₹ 0	₹ 0	₹ 30,209
	4	17-Jul-2024	17-Jul-2024	₹ 2,55,622	₹ 0	₹ 0	₹ 0	₹ 2,55,622
	5	24-Jul-2024	24-Jul-2024	₹ 43,373	₹ 0	₹ 0	₹ 0	₹ 43,373
	6	26-Jul-2024	26-Jul-2024	₹ 81,417	₹ 0	₹ 0	₹ 0	₹ 81,417
	7	27-Jul-2024	27-Jul-2024	₹ 40,804	₹ 0	₹ 0	₹ 0	₹ 40,804
	8	29-Jul-2024	29-Jul-2024	₹ 13,831	₹ 0	₹ 0	₹ 0	₹ 13,831
	9	29-Jul-2024	29-Jul-2024	₹ 1,29,862	₹ 0	₹ 0	₹ 0	₹ 1,29,862
	10	30-Jul-2024	30-Jul-2024	₹ 57,500	₹ 0	₹ 0	₹ 0	₹ 57,500
	11	02-Aug-2024	02-Aug-2024	₹ 49,892	₹ 0	₹ 0	₹ 0	₹ 49,892
	12	03-Aug-2024	03-Aug-2024	₹ 17,700	₹ 0	₹ 0	₹ 0	₹ 17,700
	13	05-Aug-2024	05-Aug-2024	₹ 5,915	₹ 0	₹ 0	₹ 0	₹ 5,915
	14	05-Aug-2024	05-Aug-2024	₹ 40,506	₹ 0	₹ 0	₹ 0	₹ 40,506
	15	05-Aug-2024	05-Aug-2024	₹ 6,958	₹ 0	₹ 0	₹ 0	₹ 6,958
	16	12-Aug-2024	12-Aug-2024	₹ 14,400	₹ 0	₹ 0	₹ 0	₹ 14,400
	17	12-Aug-2024	12-Aug-2024	₹ 3,88,661	₹ 0	₹ 0	₹ 0	₹ 3,88,661
	18	12-Aug-2024	12-Aug-2024	₹ 31,371	₹ 0	₹ 0	₹ 0	₹ 31,371
	19	13-Aug-2024	13-Aug-2024	₹ 7,850	₹ 0	₹ 0	₹ 0	₹ 7,850

	20	13-Aug-2024	13-Aug-2024	₹ 1,45,596	₹ 0	₹ 0	₹ 0	₹ 1,45,596
Please note: Post filing, the complete records will be available for download as a separate file in the download section. Generated_Additions(1).csv								
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%	No records added							
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 15%	1	03-Jul-2024	03-Jul-2024	₹ 1,32,373	₹ 0	₹ 0	₹ 0	₹ 1,32,373
	2	30-Apr-2024	30-Apr-2024	₹ 9,10,000	₹ 0	₹ 0	₹ 0	₹ 9,10,000
	3	16-Aug-2024	16-Aug-2024	₹ 5,10,000	₹ 0	₹ 0	₹ 0	₹ 5,10,000
	4	04-Oct-2024	04-Oct-2024	₹ 14,068	₹ 0	₹ 0	₹ 0	₹ 14,068
	5	24-May-2024	24-May-2024	₹ 64,000	₹ 0	₹ 0	₹ 0	₹ 64,000
	6	31-Jul-2024	31-Jul-2024	₹ 33,665	₹ 0	₹ 0	₹ 0	₹ 33,665
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 30%	1	27-May-2024	27-May-2024	₹ 4,00,000	₹ 0	₹ 0	₹ 0	₹ 4,00,000
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	Total Value of Purchases(B) (1+2+3+4)
Plant and Machinery @ 40%	1	27-Apr-2024	27-Apr-2024	₹ 43,644	₹ 0	₹ 0	₹ 0	₹ 43,644
	2	03-Jul-2024	03-Jul-2024	₹ 28,983	₹ 0	₹ 0	₹ 0	₹ 28,983
	3	13-Aug-2024	13-Aug-2024	₹ 17,200	₹ 0	₹ 0	₹ 0	₹ 17,200
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				
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				

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Plant and Machinery @ 40%

No records added

This form has been digitally signed by SHAJAN THANKAPPAN THEKKAPATTE having PAN ATMPS5236K from IP Address 61.3.173.190 on 31/10/2025 03:47:55 PM Dsc Sl.No and issuer
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