

EBEN ENGINEERING & CONTRACTORS

Prop. WILSON CHACO THOMAS

Plot No.17,
Shreeji Society, Kachhiyani Wadi ,
Kalol - 389330
Dist-Panchmahals

PAN : ADTPT8263A

Financial Year 2022 - 2023

Audit Report under section 44AB of the Income
Tax Act, 1961

Balance-Sheet

Profit and Loss Account
&
Schedules

AUDITED BY

PATEL & ASSOCIATES

CHARTERED ACCOUNTANTS

FF 38-39, Nilkanth Complex,
GIDC Main Road, GIDC Estate,
Halol – 389 350 (PMS), Ph. No. (02676) 222510
e-mail : cammpatel@gmail.com

**PATEL & ASSOCIATES**

Chartered Accountants

FF 38-39, Nilkanth Complex, GIDC Main Road, GIDC Estate, Halol-389350 Gujarat

Phone : 9429348067, E-Mail : cammpatel@gmail.com

UDIN : 23133108BGWKML3807**Form No 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 31/03/2023, and the Profit and loss account for the period beginning from 01/04/2022 to ending on 31/03/2023, attached herewith of WILSON CHACO THOMAS (PROP. of : EBEN ENGINEERING AND CONTRACTORS), PLOT NO. 17, SHREEJI SOCIETY, KACHHIYANI WADI, KALOL, DIST. PANCHMAHALS, GUJARAT-389330. PAN - ADTPT8263A.
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 PLOT NO. 17, SHREEJI SOCIETY, KACHHIYANI WADI, KALOL, DIST. PANCHMAHALS, GUJARAT-389330 and 0 branches.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies, if any:
 - (1) These financial statements are the responsibility of the management of the firm. Our responsibility is to express an opinion on these financial statements based on our audit.
 - (2) We have relied upon Proprietor`s authentication and/or internal vouchers prepared by the assessee wherever necessary external supporting is not available.
 - (3) We have reported the particulars in Form 3CD by applying such test checks as considered appropriate and on the basis of the representations made by the Management, wherever necessary.
 - (4) Balances of Sundry Debtors, Sundry Creditors, Unsecured Loans, Advances are subject to confirmation.(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, 2023 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 explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observation/Qualification
1	Records necessary to verify personal nature of expenses not maintained by the assessee.	As declaration given by the assessee no personal expenses have been charged to revenue accounts.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify whether the payment in excess of Rs. 20,000/- have been made otherwise then by account payee cheque or bank draft as necessary evidences are not in the possession of the assessee.



3	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	As per declaration given by the Assessee No demand raised or Refund issued during the previous year under any tax laws other income Tax Act and Wealth Tax Act.
4	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	Details of creditors under MSMED Act 2006 not available with the assessee, hence it is not possible to make provisions for interest payable to MSME Creditors.
5	Others	There is no system of obtaining receipts for payments made to Sundry Creditors or issuing receipts for payment received from Sundry Debtors.
6	Others	Slips, Counters for bank drafts are not produced before us for our verifications.
7	Others	The balance of outside parties including Debtors & Creditors are subject to confirmation.
8	Others	TDS deductions and other verifications are made on the basis of Audit Random sampling system generally applied in Auditing in India.
9	Others	It is not possible for us to verify whether the loan or deposit exceeding the limit specified in section 269ss/ 269T was accepted/ repaid otherwise than by account payee cheque or account payee bank Draft, as the necessary evidences are not in the possession of the assessee.
10	Others	Particulars of clause 16(d) any other item of income and 16(e) capital receipts in any is taken on the basis of information and explanation given by the assessee.
11	Others	Para No. 4, The registration numbers under indirect taxes are based on the information provided by the assessee. We have neither assessed the liability under that tax nor we have verified for the liability under other indirect taxes, where the assessee has not obtained the registration number.
12	Others	We have relied upon the list provided by the Management for transaction with the persons covered under Section 40A(2)(b).



For PATEL & ASSOCIATES
Chartered Accountants

Mukeshkumar Maganlal Patel
(Partner)

M. No. : 133108

FRN : 0130005W

FF 38-39, Nilkanth Complex, GIDC Main Road, GIDC Estate, Halol-389350 Gujarat

Date : 17/09/2023

Place : Halol

FORM NO. 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 **WILSON CHACO THOMAS (PROP. of : EBEN ENGINEERING AND CONTRACTORS)**
- 2 Address **PLOT NO. 17, SHREEJI SOCIETY, KACHHIYANI WADI, KALOL, DIST. PANCHMAHALS, GUJARAT-389330**
- 3 Permanent Account Number **ADTPT8263A**
- 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**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24ADTPT8263A1Z8

- 5 Status **Individual**
- 6 Previous year from **01/04/2022 to 31/03/2023**
- 7 Assessment year **2023-24**
- 8 Indicate the relevant clause of section 44AB under which the audit has been conducted

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? **No**

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 **NA**
- 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. **NA**
- 10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Construction and maintenance of industrial plants(06007)	06007
OTHER SERVICES	Other services n.e.c.(21008)	21008



- b If there is any change in the nature of business or profession, the **No** particulars of such change.

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

- 11 a Whether books of accounts are prescribed under section 44AA, if yes, **Yes** list of books so prescribed.

Cash/Bank Book, Sales Register, Purchase Register, Journal Register, Ledger, Wages Registers

- 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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
Cash/Bank Book, Sales Register, Purchase Register, Journal Register, Ledger, Wages Registers	INDIA	PLOT NO. 17, SHREEJI SOCIETY	KACHHIYANI WADI, KALOL	389330	PANCH MAHALS	GUJARAT

- c List of books of account and nature of relevant documents examined.

Cash/Bank Book, Sales Register, Purchase Register, Journal Register, Ledger, Wages Registers

- 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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) **No**

Section	Amount
Nil	Nil

- 13 a Method of accounting employed in the previous year. **Mercantile system**

- b Whether there has been any change in the method of accounting employed vis-à-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.

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

- 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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			



f Disclosure as per ICDS:

AS PER ANNEXURE 'I'

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

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

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

Description of capital asset	Date of acquisition	Cost of acquisition	Amount at which asset is converted in to stock in trade
Nil	Nil	Nil	Nil

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

a The items falling within the scope of section 28.

Description	Amount
Nil	Nil

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

Description	Amount
Nil	Nil

c Escalation claims accepted during the previous year.

Description	Amount
Nil	Nil

d Any other item of income.

Description	Amount
Nil	Nil

e Capital receipt, if any.

Description	Amount
Nil	Nil

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:

Details of property	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	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 subsection (2) of section 56 applicable?
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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 :-

Method of Depreciation	Description of the block of assets	Rate of depreciation	Opening WDV	Adjustment made to the WDV u/s 115B AC/15BA D (for AY 2021-22 only)	Adjustment made to the WDV of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted WDV	Additions				Deductions	Other Adjustments, if Any	Depreciation allowable	WDV at the end of the year	
							Purchase value	Adjustment on account of							Total value of purchase
								CEN VAT	Change in rate of exchange	Subsidy / Grant					
WDV	(18c) Plant & Machinery @ 40%- Sec 32(1)(ii)	40%	86538			86538						0	34615	51923	
WDV	(18a) Plant & Machinery @ 15%- Sec 32(1)(ii)	15%	2373800			2373800						0	356070	2017730	
WDV	(18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)	10%	51505			51505	129999	0	0	0	129999	0	11650	169854	
WDV	(18i) Building @ 10%- Sec 32(1)(ii)	10%	2584980			2584980						0	258498	2326482	
	Total		5096823	0	0	5096823	129999	0	0	0	129999	0	660833	4565989	

Additions : (18r) Furnitures & Fittings @ 10%- Sec 32(1)(ii)

Date of purchase	Date of put to use	Amount	MODVAT	Exchange rate change	Subsidy grant	Total Amount
24/11/2022	24/11/2022	11440	0	0	0	11440
28/12/2022	28/12/2022	118559	0	0	0	118559
	Total	129999	0	0	0	129999

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E

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 14 provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
Nil	Nil	Nil



- 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)]

Description	Amount
Nil	Nil

- b Details of contributions received from employees for various funds as **AS PER ANNEXURE 'II'** referred to in section 36(1)(va):

- 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

Particulars	Amount
Nil	Nil

Personal expenditure

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount
Nil	Nil

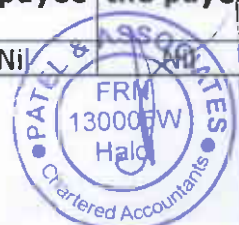
- b Amounts inadmissible under section 40(a):-
i. as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



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

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of tax deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(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

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee	Amount of levy deducted	Amount out of (VI) deposited, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Nil

v. Wealth tax under sub-clause (iia)

Nil

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

Nil

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iil)

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar of the payee	Address of the payee
Nil	Nil	Nil	Nil	Nil	Nil

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

Nil

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

Nil

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

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Nil	Nil	Nil	Nil	Nil	Nil

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**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil		Nil	



(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the 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**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

e provision for payment of gratuity not allowable under section 40A(7) **Nil**

f any sum paid by the assessee as an employer not allowable under section 40A(9) **Nil**

g Particulars of any liability of a contingent nature

Nature of liability	Amount
Nil	Nil

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

Particulars	Amount
Nil	Nil

i amount inadmissible under the proviso to section 36(1)(iii) **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. **Nil**

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

Name of related party	PAN	Aadhaar	Relation	Nature of Transaction	Payment Made (Amount)
ELBA ENTERPRISES	AJQPT3284N		SPOUSE	SUB CONTRACT WORK	1162350
SAJU THOMAS	ANHPT8064D		RELATIVE	SUB CONTRACT WORK	1892540
SAJU THOMAS	ANHPT8064D		RELATIVE	MANAGER SALARY	360000

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

Section	Description	Amount
Nil	Nil	Nil

25 Any amounts of profits chargeable to tax under section 41 and computation thereof

Name of party	Amount of income	Section	Description of transaction	Computation
Nil	Nil	Nil	Nil	Nil

26 (i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:-
(a) Paid during the previous year

Section	Nature of Liability	Amount
Nil	Nil	Nil



(b) Not paid during the previous year:

Section	Nature of Liability	Amount
Nil	Nil	Nil

B Was incurred in the previous year and was:-

(a) paid on or before the due date for furnishing the return of income of the previous year 139(1):

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	GST PAYABLE	1108417
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAYABLE	76515
Sec 43B(b) -provident /superannuation/gratuity/other fund	EPF PAYABLE	186679
Sec 43B(f) - leave encashment	ESIC PAYABLE	23290
Sec 43B(a) -tax , duty,cess,fee etc	PROFESSIONAL TAX PAYABLE	28308

(b) Not paid on or before the aforesaid date.

Section	Nature of Liability	Amount
Nil	Nil	Nil

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		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

Type	Particular	Amount	Prior period
Nil	Nil	Nil	Nil

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. **NA**

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), if yes, please furnish the details of the same. **NA**



- 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, If yes, please furnish the following details: **No**

Nature of income	Amount
Nil	Nil

- B 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, If yes, please furnish the following details: **No**

Nature of income	Amount
Nil	Nil

- 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**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details **No**

Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount 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
Nil	Nil	Nil	Nil	Nil	Nil

- B 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, If yes, please furnish the following details **No**

Amount of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
			A.Y.	Amount	A.Y.	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil



- C Whether the assessee has entered into an impermissible avoidance No arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2022)

Nature of the impermissible avoidance arrangement	Specify Others	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:
Nil	Nil	Nil

- 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 :-

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar of the lender or depositor	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit 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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	PAN of the person from whom specified sum is received	Aadhaar of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- (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

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Nature of transaction	Amount of receipt	Date of receipt
Nil	Nil	Nil	Nil	Nil	Nil	Nil



(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 :-

Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar of the Payer	Amount of receipt
Nil	Nil	Nil	Nil	Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Nature of transaction	Amount of Payment	Date Of Payment
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount 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
Nil	Nil	Nil	Nil	Nil



- 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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

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

SN	A. Y.	Nature of loss / Depreciation allowance	Amount as returned	All losses / allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC / 115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed	Order No and Date	Remarks
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- b Whether a change in shareholding of the company has taken place in **NA** 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.
- c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same. **No**
- d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. **No**
- 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. **NA**

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

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.
80C	150000
80D	25000
80TTA	5846



- 34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: **Yes**

TAN	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
BRDW00278F	194C	Payments to contractors	7651520	7651520	7651520	76515	0	0	0

- b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: **Yes**

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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
BRDW00278F	Form 26Q	31-05-2023	16-09-2023	Yes	

- c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **Yes**

TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	Date of payment.
BRDW00278F	8022	8022	16-09-2023

- 35 a In the case of a trading concern, give quantitative details of principal items of goods traded

Item Name	Unit	Opening stock	Purchase during the previous year	Sale during the previous year	Closing Stock	Shortage/ Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

Item Name	Unit	Opening stock	Purchase during the previous year	Consumption during previous year	Sales during previous year	Closing Stock	Yield of finished product	% of yield	Shortage /Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



(B) Finished products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

(C) By products

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during previous year	Closing Stock	Shortage /Excess, if any
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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, If yes, please furnish the following details:- **No**

Amount received	Date of receipt
Nil	Nil

- 37 Whether any cost audit was carried out. ?" **NA**
- 38 Whether any audit was conducted under the Central Excise Act, 1944. ? **NA**
- 39 Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, finance act 1994 in relation to valuation of taxable service as may be reported/identified by the auditor. ? **NA**
- 40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee	39731426			32453011		
Gross profit/turnover	7168694	39731426	18.04	6071276	32453011	18.71
Net profit/turnover	1988973	39731426	5.01	1629984	32453011	5.02
Stock-in-trade/turnover	304065	39731426	0.77	304150	32453011	0.94
Material consumed/Finished goods produced			Nil			Nil

- 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.

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
Nil	Nil	Nil	Nil	Nil	Nil



- 42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish **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/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

- 43 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**

if yes, 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
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

- 44 Break-up of total expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April,2022)

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	
23032496	116155	0	14417743	14533898	8498598



For PATEL & ASSOCIATES
Chartered Accountants

Mukeshkumar Maganlal Patel
Partner

M. No. : 133108
FRN : 0130005W

**FF 38-39, Nilkanth Complex, GIDC Main Road,
GIDC Estate, Halol-389350 Gujarat**

Date : 17/09/2023
Place : Halol

SN	ICDS	Disclosure
1	ICDS I - Accounting Policies	Mercantile method of accounting employed. Expenses and Income are accounted for on accrual basis as per generally accepted accounting principles in India.
2	ICDS II - Valuation of Inventories	Inventory is valued at lower of cost or net realizable value. The inventory includes inventory held for the sale in ordinary course of business. The Cost of inventories comprises of all costs of purchase, cost of services, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. The cost is determined using First in First out formula.
3	ICDS III - Construction Contracts	Not Applicable to Assessee.
4	ICDS IV - Revenue Recognition	The Revenue from sales of goods is recognized when the property in the goods is transferred to the buyer or all significant risks and rewards of ownership have been transferred to the buyer and the firm retains no effective control of the goods. Interest is accounted on the time basis determined by the amount outstanding and the rate applicable. The interest on tax refund is accounted in the previous year in which the interest is received.
5	ICDS V - Tangible Fixed Assets	The actual cost of an acquired tangible fixed assets comprise its purchase price, import duties and other taxes excluding those subsequently recoverable and any directly attributable expenditure on making the asset ready for its intended use. Any trade discounts and rebates is deducted in arriving at the actual cost.
6	ICDS VI - Changes in Foreign Exchange Rates	Not Applicable to Assessee.
7	ICDS VII - Governments Grants	Not Applicable to Assessee.
8	ICDS VIII - Securities	Not Applicable to Assessee.
9	ICDS IX - Borrowing Costs	In case of specific borrowing, actual borrowing cost has been capitalized on that asset. In case of general borrowing, borrowing cost is being capitalized as per Para 6 of ICDS IX.
10	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	No Contingent Liabilities on the date of Balance Sheet.



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

SN	Nature of Fund:	Sum received from employees	Due Date of Payment	The actual amount Paid	The actual date of payment to the concerned authorities
1	Provident Fund	61186	15/05/2022	61186	16/05/2022
2	Provident Fund	64807	15/06/2022	64807	17/06/2022
3	Provident Fund	88955	15/07/2022	88955	15/07/2022
4	Provident Fund	99618	15/08/2022	99618	16/08/2022
5	Provident Fund	100075	15/09/2022	100075	15/09/2022
6	Provident Fund	93434	15/10/2022	93434	14/10/2022
7	Provident Fund	100846	15/11/2022	100846	15/11/2022
8	Provident Fund	94931	15/12/2022	94931	14/12/2022
9	Provident Fund	93070	15/01/2023	93070	14/01/2023
10	Provident Fund	90853	15/02/2023	90853	15/02/2023
11	Provident Fund	86826	15/03/2023	86826	15/03/2023
12	Provident Fund	90589	15/04/2023	90589	15/04/2023
13	Any Fund set up under the provisions of ESI Act , 1948	3703	15/05/2022	3703	26/05/2022
14	Any Fund set up under the provisions of ESI Act , 1948	4019	15/06/2022	4019	23/06/2022
15	Any Fund set up under the provisions of ESI Act , 1948	4230	15/07/2022	4230	15/07/2022
16	Any Fund set up under the provisions of ESI Act , 1948	4493	15/08/2022	4493	16/08/2022
17	Any Fund set up under the provisions of ESI Act , 1948	4403	15/09/2022	4403	21/09/2022
18	Any Fund set up under the provisions of ESI Act , 1948	4110	15/10/2022	4110	15/10/2022
19	Any Fund set up under the provisions of ESI Act , 1948	4283	15/11/2022	4283	15/11/2022
20	Any Fund set up under the provisions of ESI Act , 1948	4235	15/12/2022	4235	22/12/2022
21	Any Fund set up under the provisions of ESI Act , 1948	4564	15/01/2023	4564	14/01/2023
22	Any Fund set up under the provisions of ESI Act , 1948	4330	15/02/2023	4330	15/02/2023
23	Any Fund set up under the provisions of ESI Act , 1948	4171	15/03/2023	4171	15/03/2023
24	Any Fund set up under the provisions of ESI Act , 1948	4477	15/04/2023	4477	15/04/2023



EBEN ENGINEERING & CONTRACTORS**PROP. WILSON CHACO THOMAS**

PLOT NO.17, SHREEJI SOCIETY

KACHHIYANI WADI

AT & POST-KALOL


DIST. PANCHMAHALS - 389 330

BALANCE SHEET AS ON 31/03/2023

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
PROPRIETOR'S CAPITAL AS PER SCHEDULE "A"	82,16,654.25	FIXED ASSETS AS PER SCHEDULE "D"	68,24,973.00
SECURED LOAN AS PER SCHEDULE "B"	38,63,763.43	INVESTMENTS AS PER SCHEDULE "E"	9,28,987.00
CURRENT LIABILITIES		CURRENT ASSETS	
SUNDRY CREDITORS	58,61,799.60	CLOSING STOCK	3,04,065.00
PROVISIONS AS PER SCHEDULE "C"	17,44,669.37	SUNDRY DEBTORS AS PER SCHEDULE "F"	1,05,69,624.24
		DEPOSITS, LOANS & ADVANCES AS PER SCHEDULE "G"	9,32,423.38
		CASH & BANK BALANCE AS PER SCHEDULE "H"	1,26,814.03
TOTAL.....	1,96,86,886.65	TOTAL.....	1,96,86,886.65

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR, EBEN ENGINEERING & CONTRACTORS

WILSON CHACO THOMAS
PROPRIETORPLACE: HALOL
DATE: 17/09/2023FOR, PATEL & ASSOCIATES
CHARTERED ACCOUNTANTS
CA MUKESH M. PATEL
PARTNER
MEM. NO. 133108
FRN. 130005W

EBEN ENGINEERING & CONTRACTORS

PROP. WILSON CHACO THOMAS

PLOT NO.17, SHREEJI SOCIETY

KACHHIYANI WADI

AT & POST-KALOL

DIST. PANCHMAHALS - 389 330

TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31/03/2023

PARTICULARS	AMOUNT ₹	PARTICULARS	AMOUNT ₹
TO OPENING STOCK	3,04,150.00	BY SALES & OTHER OPERATING REVENUE AS PER SCHEDULE "I"	3,97,31,425.93
TO PURCHASE A/C AS PER SCHEDULE "J"	1,42,26,182.65	BY CLOSING STOCK	3,04,065.00
TO DIRECT EXPENSES AS PER SCHEDULE "K"	1,83,36,464.00		
TO GROSS PROFIT	71,68,694.28		
TOTAL.....	4,00,35,490.93	TOTAL.....	4,00,35,490.93
TO SALARY WAGES & RELATED EXP. AS PER SCHEDULE "L"	29,80,032.00	BY GROSS PROFIT	71,68,694.28
TO OTHER ADMINISTRATIVE EXP. AS PER SCHEDULE "M"	11,00,139.22	BY INTEREST FROM BANK SB A/C.	5,846.00
TO INTEREST & FINANCIAL EXP. AS PER SCHEDULE "N"	4,58,082.67	BY INTEREST ON IT REFUND	2,323.00
TO DEPRECIATION AS PER SCHEDULE "D"	6,60,833.00	BY INTEREST ON BANK FDR	11,197.00
TO NET PROFIT	19,88,973.39		
TOTAL.....	71,88,060.28	TOTAL.....	71,88,060.28

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR, EBEN ENGINEERING & CONTRACTORS

WILSON CHACO THOMAS
PROPRIETOR

PLACE: HALOL

DATE: 17/09/2023

FOR, PATEL & ASSOCIATES
CHARTERED ACCOUNTANTSCA MUKESH M. PATEL
PARTNER

MEM. NO. 133108

FRN. 130005W

EBEN ENGINEERING & CONTRACTORS

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31-MARCH-2023

SCHEDULE "A"

PROPRITOR'S CAPITAL ACCOUNT	AMOUNT ₹
OPENING BALANCE	66,70,682.62
ADD: NET PROFIT AS PER PROFIT & LOSS A/C	19,88,973.39
ADD: INDIA FIRST LIFE INSURANCE MATURED	8,30,672.58
ADD: CAPITAL ADDITION	6,961.00
ADD: INTEREST ON PPF	24.00
	94,97,313.59
LESS: INCOME TAX PAID	3,01,987.90
SCHOOL FEES	57,355.00
INDIA FIRST LIC PREMIUM	1,04,500.00
TATA AIG LIFE INSURANCE PREMIUM	1,75,555.00
WITHDRAWALS	6,41,261.44
	12,80,659.34
CLOSING BALANCE.....	82,16,654.25

SCHEDULE "C"

PROVISIONS	AMOUNT ₹
GST PAYABLE	11,08,417.00
AUDIT FEES PAYABLE	25,000.00
EPF PAYABLE	1,86,679.00
ESIC PAYABLE	23,290.00
PROFESSIONAL TAX PAYABLE	28,308.00
WAGES PAYABLE	2,96,460.37
TDS PAYABLE	76,515.00
TOTAL.....	17,44,669.37

SCHEDULE "D"

FIXED ASSETS	WDV AS ON 01-04-2022	ADDITION DEDUCTION	TOTAL	DEPR. RATE	DEPRECIATION	WDV AS ON 31-03-2023
COMPUTER	86,538	-	86,538	40%	34,615	51,923
FACTORY SHED	25,84,980	-	25,84,980	10%	2,58,498	23,26,482
FURNITURES	39,412	-	39,412	10%	3,941	35,471
HERO HONDA BIKE	12,509	-	12,509	15%	1,876	10,633
HOUSE AT KALOL	19,18,720	-	19,18,720	0%	-	19,18,720
HYUNDAI I 20	2,59,980	-	2,59,980	15%	38,997	2,20,983
MOBILE PHONE	12,093	1,29,999	1,42,092	10%	7,709	1,34,383
PLANT & MACHINE	21,01,311	-	21,01,311	15%	3,15,197	17,86,114
PLOT NO. 1/141	3,40,264	-	3,40,264	0%	-	3,40,264
TOTAL.....	73,55,807	1,29,999	74,85,806		6,60,833	68,24,973



EBEN ENGINEERING & CONTRACTORS

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31-MARCH-2023

SCHEDULE "B"

SECURED LOAN	AMOUNT ₹
BANK OF BARODA - OD ACCOUNT - 0776040000254	23,86,107.43
BANK OF BARODA - CAR LOAN A/C.-07760600003083	47,174.00
BANK OF BARODA - TERM LOAN A/C.-07760600004762	13,03,902.00
GIDC-JITPURA - PAYABLE	1,26,580.00
TOTAL.....	38,63,763.43

SCHEDULE "E"

INVESTMENTS	AMOUNT ₹
BOB HALOL - FDR NO. 07760300055441	1,23,173.00
BOB HALOL - FDR NO. 07760300064979	8,03,790.00
BOB HALOL - PPF NO. 5330PPF0000099976125	2,024.00
TOTAL.....	9,28,987.00

SCHEDULE "F"

SUNDRY DEBTORS	AMOUNT ₹
ADITYA BIRLA POWER COMPOSITES LIMITED	12,54,067.43
APOLLO TYRES LTD	1,26,089.60
CEAT LIMITED	30,21,907.91
GRASIM INDUSTRIES LIMITED	31,04,051.62
GRINDWELL NORTON LTD	17,89,884.63
INDIAN OIL CORPORATION LIMITED	3,50,276.59
INOX INDIA PVT LTD	6,82,706.66
INDICA INDUSTRIES PVT LTD	1,33,271.60
STEELINT BLASTING EQUIPMENT PVT LTD	1,07,368.20
TOTAL.....	1,05,69,624.24

SCHEDULE "G"

DEPOSITS, LOANS & ADVANCES	AMOUNT ₹
CST DEPOSIT	10,000.00
SAJ FABRICATORS & ERECTORS	4,37,523.00
VAT DEPOSIT	10,000.00
TDS RECEIVABLE FY.2022-23	4,52,808.38
UNCLAIMED GST CREDIT	22,092.00
TOTAL.....	9,32,423.38

SCHEDULE "H"

CASH AND BANK BALANCE	AMOUNT ₹
CASH-ON-HAND	1,02,765.42
SBI - SB A/C. 10462024294	4,523.68
BOB - SB A/C. 53300100010940	19,524.93
TOTAL.....	1,26,814.03



EBEN ENGINEERING & CONTRACTORS

SCHEDULES FORMING PART OF THE PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31-MARCH-2023

SCHEDULE "I"

SALES & OTHER OPERATING REVENUE	AMOUNT ₹
BY GST SALES	3,97,31,425.93
TOTAL.....	3,97,31,425.93

SCHEDULE "J"

PURCHASES	AMOUNT ₹
TO GST PURCHASE	1,40,75,646.20
TO TAX FREE PURCHASE	564.00
TO OTHER CONSUMABLE PURCHASED	1,49,972.45
TOTAL.....	1,42,26,182.65

SCHEDULE "K"

DIRECT EXPENSES	AMOUNT ₹
TO LABOUR WAGES & SALARY	1,06,20,174.00
TO FREIGHT INWARD CHG	20.00
TO MACHINERY HIRING CHG	64,750.00
TO SUB CONTRACT EXPS.	76,51,520.00
TOTAL.....	1,83,36,464.00

SCHEDULE "L"

SALARY WAGES & OTHER RELATED EXPENSES	AMOUNT ₹
TO BONUS PAID	7,93,488.00
TO EPF CONTRIBUTION	11,30,673.00
TO ESIC CONTRIBUTION	2,19,871.00
TO SALARY TO ACCOUNTANTS	2,06,000.00
TO SALARY TO MANAGER	3,60,000.00
TO SALARY TO SUPERVISOR	2,70,000.00
TOTAL.....	29,80,032.00

SCHEDULE "N"

INTEREST & FINANCIAL EXPENSES	AMOUNT ₹
TO BANK CHARGES	11,534.67
TO INTEREST ON BANK OVER DRAFT A/C.	2,67,906.00
TO INTEREST ON CAR LOAN	8,818.00
TO INTEREST ON GST PAYMENT	18,005.00
TO INTEREST ON TDS PAYMENT	8,946.00
TO INTEREST ON TERM LOAN	1,42,873.00
TOTAL.....	4,58,082.67



E BEN ENGINEERING & CONTRACTORS

SCHEDULES FORMING PART OF THE PROFIT & LOSS A/C FOR THE YEAR ENDED ON 31-MARCH-2023

SCHEDULE "M"

OTHER ADMINISTRATIVE EXPENSES	AMOUNT ₹
TO ADVERTISEMENT EXPS.	25,000.00
TO AUDIT FEES	25,000.00
TO CONSULTANCY EXPS.	28,500.00
TO CONVEYANCE EXPS.	1,63,870.00
TO DISCOUNT & KASAR EXPS.	450.22
TO ELECTRICITY EXPS.	23,395.00
TO INSURANCE EXPS.	3,612.00
TO LATE FEES OF TDS EXPS.	21,200.00
TO LEGAL & PROFESSIONAL FEES EXPS.	11,200.00
TO LOADING UNLOADING EXPS	9,200.00
TO MOBILE & TELEPHONE EXPS.	32,719.00
TO OFFICE EXPS.	74,120.00
TO REPAIRS & MAINTENANCE EXPS.	3,03,150.00
TO STATIONERY EXPS.	21,435.00
TO TRANSPORTATION CHARGES	35,130.00
TO TRAVELLING EXPS.	2,38,598.00
TO PETROL & FULE EXPS.	83,560.00
TOTAL.....	11,00,139.22



EBEN ENGINEERING & CONTRACTORS

Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Sale of goods is recorded when significant risk and rewards in goods is transferred to the customers at the time of dispatching of goods, and sales are accounted for net of trade discount, if any.
4. Closing Stock has been valued at cost or Net Realisable Value whichever is lower.
5. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
6. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
7. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
8. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
9. Final Accounts has been prepared on Going Concern assumption.

AS PER OUR AUDIT REPORT OF EVEN DATE

FOR, EBEN ENGINEERING & CONTRACTORS


WILSON CHACO THOMAS
PROPRIETOR

PLACE: HALOL
DATE: 17/09/2023



FOR, PATEL & ASSOCIATES
CHARTERED ACCOUNTANTS


CA MUKESH M. PATEL
PARTNER
MEM. NO. 133108
FRN. 130005W