

SONAL ENGICON PRIVATE LIMITED

PAN : AAYCS1200P

Tax Audit Report

Audit Clause 44AB(a): Business Turnover exceeds 1 Crore

Financial Year	:	2022-2023
Assessment Year	:	2023-2024
Date of Audit Report	:	29/09/2023



DUSHYANT KUMAR & CO
DUSHYANT KUMAR
Chartered Accountants

FORM NO. 3CA

[See rule 6G (1) (a)]

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

We report that the statutory audit of M/s. **SONAL ENGICON PRIVATE LIMITED, FLAT NO. 202, WEST BORING CANAL ROAD, R P ENCLAVE, PATNA, PATNA, BIHAR-800001, PAN - AAYCS1200P** was conducted by M/s. in pursuance of the provisions of the **Companies Act 2013** Act, and We annex hereto a copy of their audit report dated **29th September , 2023** along with a copy of each of:-

(a) The audited **Profit and loss account** for the period beginning from **01 April 2022** to ending on **31 March 2023**

(b) The audited balance sheet as at **31 March 2023** ; and

(c) Documents declared by the said Act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

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

S.No	Qualification	Comments
	NIL	NIL

Place : PATNA
Date : 29/09/2023

DUSHYANT KUMAR & CO
(Chartered Accountants)
Reg No. : 00201570

DUSHYANT KUMAR
Partner

Membership No : 409195
Firm PAN : AALFD3961C



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

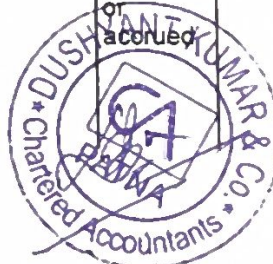
1	Name of the assessee	SONAL ENGICON PRIVATE LIMITED		
2	Address	FLAT NO. 202, WEST BORING CANAL ROAD, R P ENCLAVE, PATNA, PATNA, BIHAR-800001		
3	Permanent Account Number (PAN)	AAYCS1200P		
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes		
	S.No.	Nature of Registration	State	Registration Number
	1	Goods and Service Tax	BIHAR	10AAYCS1200P1Z8
5	Status	Private Limited		
6	Previous year from	01 April 2022 to 31 March 2023		
7	Assessment Year	2023-2024		
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)		
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/[115BAD/115BAE]?	NO		

PART-B

9a	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?				
	S.No.	Name	Profit Sharing Ratio(%)		
9b	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.				
	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio
10a	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)				
	S.No.	Sector	Sub Sector	Code	
	1	REAL ESTATE AND RENTING SERVICES	Real estate activities on a fee or contract basis	07004	
	2	CONSTRUCTION	Building of complete constructions or parts civil contractors	06002	
10b	If there is any change in the nature of business or profession, the particulars of such change.				
	S.No.	Business	Sector	Sub Sector	Code
11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. No				
	Books Prescribed				
11b	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	Address Line 1	Address Line 2	City/Town/District	State
	Computerised books of accounts and other relevant documents	C/O RIMMIE SINGH DEO F.N 202, R.P ENCLAVE ,WEST BORING CANAL ROAD PATNA 80001		PATNA	Bihar
					Pin Code
					800001
11c	List of books of account and nature of relevant documents examined.				
	Books Examined				
	Computerised books of accounts and other relevant documents and records				
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections [44AD, 44ADA], 44AE, 44AF, 44B, 44BB, 44BBA,				



44BBB, Chapter XII-G, First Schedule or any other relevant section.											
	S.No	Section							Amount		
13a	Method of accounting employed in the previous year.										Mercantile system
13b	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
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.										
	S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
13d	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
13e	If answer to (d) above is in the Affirmative give details of such adjustments:										
	S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		Net Effect (Rs.)
13f	Disclosure as per ICDS										
	S.No	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					As per Cost or NRV whichever is lower				
	3	ICDS III - Construction Contracts					Sales of Service Value RS-15869000				
	4	ICDS IV - Revenue Recognition					NOT APPLICATION				
	5	ICDS V - Tangible Fixed Assets					As per clause 18 of Tax audit report				
	6	ICDS VII - Government Grants					NOT APPLICATION				
	7	ICDS IX - Borrowing Costs					There is not borrowing cost capitalised ong behalf of assets purchased during year				
	8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets					There is no contingent liabilities as per management				
14a	Method of valuation of closing stock employed in the previous year.										3-Lower of Cost or Marker rate
14b	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
	S.No	Particulars					Increase in Profit(Rs.)		Decrease in Profit(Rs.)		
15	Give the following particulars of the capital assets converted into stock in trade:-										
	S.No	(a) Description of capital asset				(b) Date of acquisition		(c) Cost of acquisition		(d) Amount at which the asset is converted into stock-in-trade	
16	Amounts not credited to the profit and loss account, being:-										
16a	The items falling within the scope section 28										
	S.No	Description							Amount		
16b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax, Goods and Service tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;										
	S.No	Description							Amount		
16c	Escalation claims accepted during the previous year										
	S.No	Description							Amount		
16d	Any other item of income										
	S.No	Description							Amount		
16e	Capital receipt, if any.										
	S.No	Description							Amount		
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:										
	S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	Pin Code	Consideration received or assessed	Value adopted or assessed or assessable	Weather provisions of second proviso to sub-section(1) of section 43CA or forth proviso to clause(x) of sub-section(2) of	



21b	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									
	S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pin code
	(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)									

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode	Amount of tax Deducted
(ii) As payment referred to in sub-clause (ia)										
(A) Details of payment on which tax is not deducted										
S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pin code	

(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.											
2S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pincode	Amount of tax Deducted	Amount of tax Deposited

(iii) Fringe benefit tax under sub-clause (ic)										0
(iv) Wealth tax under sub-clause (iia)										0
(v) Royalty, license fee, service fee etc. under sub-clause (iib)										0
(vi) Salary payable outside India/to a non-resident without TDS etc. under sub-clause (iii)										

(vi) Salary payable should indicate a non-resident without PAN should not fill								
S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/District	Pin code
(vii) Payment to PF/Other fund etc. under sub-clause (iv)							0	
(viii) Tax paid by employer for perquisites under sub-clause (v)							0	

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d 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:

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

(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)

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee	Aadhaar Number of Payee

21e Provision for payment of gratuity not allowable under section 40A(7)

21f Any sum paid by the assessee as an employer not allowable under section 40A(9)

21g Particulars of any liability of a contingent nature

S.No	Nature of Liability	Amount in Rs.

21h 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.

S.No	Nature of Liability	Amount in Rs.

21i Amounts inadmissible under the proviso to section 36(1)(iii).

22 Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006

22(b) Any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961.

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

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made	Aadhaar

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

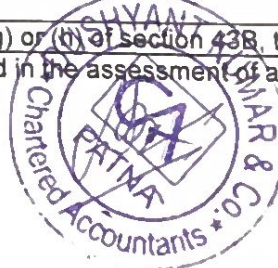
S.No	Section	Description	Amount

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

S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

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

26(i)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:



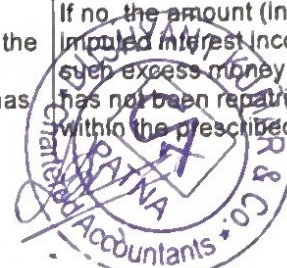
26(i)(A)(a) Paid during the previous year	
S.No	Section
Nature of Liability	
Amount	
26(i)(A)(b) No Paid during the previous year	
S.No	Section
Nature of Liability	
Amount	
26(i)B was incurred in the previous year and was	
26(i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	
S.No	Section
Nature of Liability	
Amount	
26(i)(B)(b) Not paid on or before the aforesaid date	
S.No	Section
Nature of Liability	
Amount	
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	
No	
27a	Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax Credits / Input Tax Credit (ITC) in accounts.
No	
CENVAT	
Amount	
Treatment in Profit and Loss/Accounts	
Opening Balance	
CENVAT Availed	
CENVAT Utilized	
Closing/Outstanding Balance	
27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-
S.No	Type
Particulars	
Amount	
Prior period to which it Relates	
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
No	
S.No	Name of the person from which shares received
PAN of the Company	Name of the Company whose shares received
CIN of the Company	No. of Shares
Amount of Consideration Paid	Fair Market Value of Shares
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)(viiib), if yes, please furnish the details of the same.
No	
S.No	Name of the person from whom consideration received for issue of shares
PAN of the person	No. of Shares
Amount of consideration	Fair Market Value of Shares

29A	(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	
S.No	Nature of Income
Amount	

29B	(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	
S.No	Nature of Income
Amount	

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]
S.No	Name of the person from whom amount borrowed or repaid on hundi
PAN of the Person	Address Line 1
Address Line 2	City/Town/District
State	Pin Code
Amount Borrowed	Date of Borrowing
Amount due including Interest	Amount Repaid
Date of Repayment	

30A	(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	
S.No	Under which clause of sub-section (1) of section 92CE primary
Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is
If yes, whether the excess money has been	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 in	



	adjustment is made?		required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	repatriated within the prescribed time		DD/MM/YY YY format

30B	(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
	SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way 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 brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
					Assessment Year	Amount	Assessment Year
							Amount

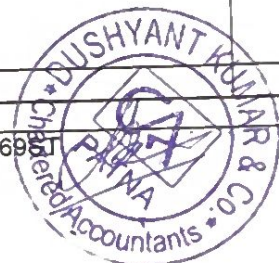
30c	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year (This Clause is kept in abeyance till 31st March, 2022)						NIL
	Sno	Nature of impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement		

Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year										
	S.No	Name of the Lender or Deposit or	Address of the Lender or Deposit or	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or 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 Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year										
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Aadhaar Number of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft		

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST							Date of receipt
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Aadhaar Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	

31(bb) Particulars of each receipt in an amount exceeding the limit specified in section 269ST



S.No	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)
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31(bc) Particulars of each payment in an amount exceeding the limit specified in section 269ST				
S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Date of payment

31(bd) Particulars of each payment in an amount exceeding the limit specified in section 269ST				
S.No	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

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									
Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year -									
S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar Number	Amount of Repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the Loan Repaid by Cheque or Bank Draft or Deposit taken or Repaid by Cheque or Bank Draft or Electronic Clearing System	Whether the Loan Repaid by Cheque or Bank Draft or Deposit taken or Repaid by Cheque or Bank Draft or Electronic Clearing System	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

1d	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	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

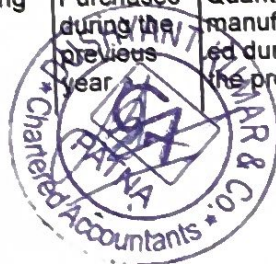
31e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Aadhaar Number of the Payer	Amount 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	Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State or Provincial Act)				
32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.															
	S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	All Losses/Allowances not allowed u/s 115BA/115BAC/(115BAD/115BAE)	Withdrawal of additional depreciation due to 115BAC/115BAD/115BAE	Amount as assessed	Order Under section and Date of order	Remarks							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)							
32b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									No						



32c	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
	If Yes, Please furnish the details of the same		
32d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same		No
	If Yes, Please furnish the details of the same		
32e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.		No
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year		
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		No
	S.No	Section	Amount

34a	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:										No
	S.No	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)
34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details										No
	S.No	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 all details / transactions which are not reported.					
34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable			Amount			Dates of Payment		

35a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any			
35b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products										
	35bA	Raw Materials:									
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any
	35bB	Finished Products:									
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		
	35bC	By Products:									
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any		



					year	year			
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36A	(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						No
	S.No	Amount Received				Date of Receipt	

37	Whether any cost audit was carried out						No
	if yes, 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						No
	if yes, 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.						No
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor						

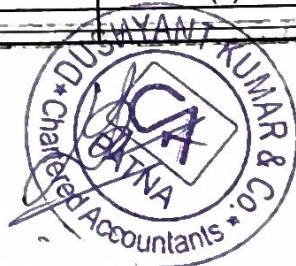
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
	No	Particulars	Previous Year			Preceding Previous Year	
	a	Total turnover of the assessee	15869000			0	
	b	Gross Profit/Turnover	0	15869000	0	0	0
	c	Net Profit/Turnover	58664	15869000	0.37	0	0
	d	Stock In Trade/Turnover	0	15869000	0	0	0
	e	Material Consumed/Finished Goods Produced	0	0	0	0	0
	(The details required to be furnished for principal items of goods traded or manufactured or services rendered)						
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 along with details of relevant proceedings						
	S.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	Remark

42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
	S.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 requested to be reported.	If not please furnish list of the details/transactions which are not reported

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
	S.No	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		

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2022)						No
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		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	

Date : 29/09/2023
Place : PATNA



For DUSHYANT KUMAR &
CO

(Chartered Accountants)

Reg No. :00201570

DUSHYANT KUMAR

Membership No : 409195

Firm PAN :AALFD3961C

UDIN :



Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Adjustment on account of				Total Amount
				Amount	MODVAT	Exchange Rate Change	Subsidy/Grant	

Deduction Details (From Point No. 18)		
S.No	Description of Block of Assets	Amount

SONAL ENGICON PRIVATE LIMITED
C/O RIMMIE SINGH DEO F.N 202, R.P ENCLAVE, WEST BORING CANAL ROAD PATNA 800001
Balance Sheet As On 31st March, 2023

		(Rs.)	
Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	700,000.00	700,000.00
(b) Reserves and surplus	2	(136,979.32)	(180,747.94)
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			-
3 Non-current liabilities			
(a) Long-term borrowings	3	266,826.00	4,710,000.00
(b) Deferred tax liabilities (net)		(5,051.62)	(4,227.60)
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		314,516.00	160,982.00
(c) Other current liabilities	6	-	-
(d) Short-term provisions	7	95,807.05	165,086.92
TOTAL		1,235,118.11	5,551,093.38
B ASSETS			
1 Non-current assets			
(i) Fixed Assets			
(i) Tangible assets	8	25,380.45	34,247.00
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	5,363,402.00
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets	10	-	-
2 Current assets			
(a) Current Investments		-	0.00
(b) Inventories	11	-	0.00
(c) Trade receivables	12	-	0.00
(d) Cash and cash equivalents	13	59,737.66	153,444.38
(e) Short-term loans and advances	14	1,150,000.00	0.00
(f) Other Current Assets	15	-	-
TOTAL		1,235,118.11	5,551,093.38

See accompanying notes forming part of the financial statements

In terms of our report attached

For Dushyant Kumar & Co
Chartered Accountants

CA. Dushyant Kumar
Partner

Place: Patna

Date: 29/09/2023

UDIN :25409195BMIBPE6174(TAR)

UDIN :25409195BMIBPF5871(Com. Audit)

FOR SONAL ENGICON PRIVATE LIMITED

SANTOSH KUMAR JHA
(DIRECTOR)
DIN -06957055

SIDDHARTH RAJ
(DIRECTOR)
DIN: 07699374

C/O RIMMIE SINGH DEO F.N 202, R.P ENCLAVE ,WEST BORING CANAL ROAD PATNA 800001

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

1. Name of the person: John Doe
 2. Date of birth: 12/12/1978
 3. Address: 123 Main St, New York, NY 10001
 4. Phone number: 212-555-1234
 5. Email address: john.doe@example.com
 6. Signature: [Signature]
 7. Date: 10/27/2023

BAZILIO KIRIAH JIA
1986-1987
1988-1989

[illegible]

Note 16 REVENUE FROM OPERATIONS		(Rs.)
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Sale of Service Flat Sale	15,869,000.00	9,193,800.00
Total - Sales	15,869,000.00	9,193,800.00

Note 17 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Interest on Fd		
Total	-	-

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases		
Material Purchase	1,614,895.00	3,677,890.00
Labour Payment	370,000.00	2,758,140.00
Site Expense	5,994,379.00	
Brick & Sand	512,000.00	
Construction Material	728,000.00	
Less: Closing stock	-	
Cost of material consumed	9,219,274.00	6,436,030.00



Note 19 CHANGE IN INVENTORIES

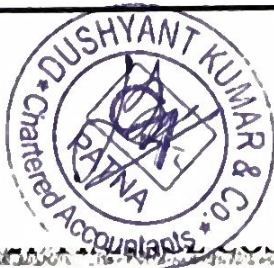
Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods		5,363,402.00
Work-in-progress	-	5,363,402.00
Inventories at the beginning of the year:		
Finished goods	5,363,402.00	6,312,035.00
Work-in-progress	5,363,402.00	6,312,035.00
Net (increase) / decrease	5,363,402.00	948,633.00

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Director Remuneration		300,000.00
Staff Salary	537,000.00	1,266,000.00
TA DA And other travelling exp. Staff		38,575.00
Staff Welfare		
Total	537,000.00	1,604,575.00

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	1,300.67	2,025.40
Bank Gurantee Fire Clearance Expenses	149,469.00	-
Total	150,769.67	2,025.40



Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Total (A)	-	-
(B) INDIRECT EXPENSES		
ROC Filing Fee		5,000.00
Electricity Expense	101,023.00	9,865.00
Audit Fees	10,000.00	10,000.00
Rent		60,000.00
Telephone & Mobile Expense		3,487.00
Office Expense		24,326.00
Printing & Stationary		2,895.00
Comission Expenses	420,000.00	35,875.00
Tour and Travelling Expenses		151,448.00
Total (B)	531,023.00	151,448.00
Total (A+B)	531,023.00	151,448.00



Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Total (A)	-	-
(B) INDIRECT EXPENSES		
ROC Filing Fee		5,000.00
Electricity Expense	101,023.00	9,865.00
Audit Fees	10,000.00	10,000.00
Rent		60,000.00
Telephone & Mobile Expense		3,487.00
Office Expense		24,326.00
Printing & Stationary		2,895.00
Comission Expenses	420,000.00	35,875.00
Tour and Travelling Expenses		151,448.00
Total (B)	531,023.00	151,448.00
Total (A+B)	531,023.00	151,448.00



SONAL ENGICON PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

(Rs.)

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
	Number of shares	Rs.	Number of shares	Rs.
Note-1. SHARE CAPITAL				
(a) Authorized 10000 Equity shares of Rs.100/- each with voting rights	10,000.00	1,000,000.00	10,000.00	1,000,000.00
(b) Issued, Subscribed and Paid up 7000 Equity shares of Rs.100 each with voting rights	7,000.00	700,000.00	7,000.00	700,000.00
Total	7,000.00	700,000.00	7,000.00	700,000.00
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Hemant Kumar Choudhary	5000	71.43%	100	500,000.00
Santosh Kumar Jha	1000	14.29%	100	100,000.00
Siddharth Raj	1000	14.29%	100	100,000.00
TOTAL	7,000.00	100%		700,000.00

NOTE 1A. SHARES HELD BY PROMOTORS

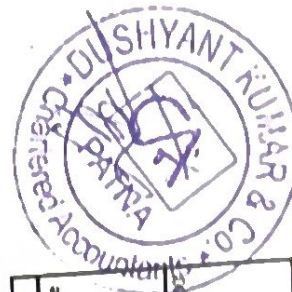
Sr No.	Promoter's Name	Current Reporting Period			% Change during the year
		No of shares	% of total shares	% of total shares	
1	Hemant Kumar Choudhary	5000	71.43%	71.43%	0
2	Santosh Kumar Jha	1000	14.29%	14.29%	0
3	Siddharth Raj	1000	14.29%	14.29%	0

Sr No.	Promoter's Name	Previous reporting Period			% Change during the year
		No of shares	% of total shares	% of total shares	
1	Hemant Kumar Choudhary	5000	71.43%	71.43%	0
2	Santosh Kumar Jha	1000	14.29%	14.29%	0
3	Siddharth Raj	1000	14.29%	14.29%	0

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the current reporting period
700,000.00				700,000.00

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
700,000.00				700,000.00



SONAL ENGICON PRIVATE LIMITED		
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET		
Note 2 RESERVES AND SURPLUS		(Rs.)
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(180,747.94)	(209,700)
Add: Profit / (Loss) for the year	43,768.62	28,952.20
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(136,979.32)	(180,747.94)
Total	(136,979.32)	(180,747.94)

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Unsecured Loan	266,826.00	4,710,000.00
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)		
TOTAL	266,826.00	4,710,000.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loan From Director		-
Bank OD A/c:-		-
TOTAL	-	-

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Loans and advances from related parties	0.00	-
From Directors and Employees(Refer Note 15)		
Gst Payable		-
Total	-	-

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	11,823.92	11,823.92
Provision for Income Tax(Current Years)	15,720.13	-
TDS Payable	-	-
(c) Provision - Others		
Expense Payable	51,325.00	51,325.00
GST Payable	16,938.00	91,938.00
Audit Fees Payable		10,000.00
Total	95,807.05	165,086.92

