


## AUDIT REPORT

We have audited the attached Balance Sheet of **RAMDEO YADAV, KUNTI COMPLEX, JHALPO ROAD, PO- JHUMRI TELAIYA, DIST- KODERMA, JHARKHAND - 825409** for the year ended on 31<sup>st</sup> March 2019 and also the Profit & Loss Account for the same period. This financial statement is the responsibility of the concern. Our responsibility is to express an opinion on this financial statement based on our audit and report that:-

- (a) The aforesaid Balance Sheet, Profit & Loss Account are in agreement with the books of accounts.
- (b) In our opinion and to the best of our information and according to the Explanation given to us, the aforesaid Balance Sheet and Profit & Loss Account give a true and fair view :-
  - (i) In the case of Balance Sheet of the state of affairs of the concern as on 31.03.2019;
  - (ii) In the case of Profit & Loss Account of the net profit or loss for the year as on that date.

For M/S N. K. KEJRIWAL & CO.  
Chartered Accountants

  
CA Sumeet Kumar  
Partner  
M.No.410224

Place : RANCHI.  
Dated : 29.08.2019

**RAMDEO TADAY**  
**KUNTI COMPLEX, JHALPO ROAD,**  
**PO- JHUMRI TELAIYA, DIST.- KODERMA 825409**

**BALANCE SHEET AS ON 31ST MARCH, 2019**

| LIABILITIES  | AMOUNT       | ASSETS                               | AMOUNT       |
|--|--------------|--------------------------------------|--------------|
| <u>PROPRIETORS CAPITAL ACCOUNT</u><br>(As per Schedule -1) | 44,82,322.50 | <u>FIXED ASSETS</u>                  |              |
|  |              | Furniture                            | 14,270.00    |
|  |              | Less : Depreciation                  | 1,427.00     |
|  |              |                                      | 12,843.00    |
| <u>CURRENT LIABILITIES &amp; PROVISIONS</u>                |              | Office Equipment                     | 13,980.00    |
| Bank of India (OD)   | 43,422.00    | Less : Depreciation                  | 2,097.00     |
| Sundry Creditors   | 1,36,250.00  |                                      | 11,883.00    |
| Expenses Payable   | 31,350.00    | Electical Equipments                 | 11,341.00    |
| Audit Fee Payable  | 6,000.00     | Less : Depreciation                  | 1,701.00     |
|  |              |                                      | 9,640.00     |
|  |              | Computer                             | 1,645.00     |
|  |              | Less : Depreciation                  | 658.00       |
|  |              |                                      | 987.00       |
|  |              | Tools & Equipments                   | 18,538.00    |
|  |              | Less : Depreciation                  | 2,781.00     |
|  |              |                                      | 15,757.00    |
|  |              | TDR with HDFC Bank                   | 5,93,667.00  |
|  |              | TDR with Bank of India               | 8,40,234.00  |
|  |              | TDR with Union Bank of India         | 8,90,375.00  |
|  |              | TDR with Central Bank of India       | 3,90,784.00  |
|  |              | <u>CURRENT ASSETS</u>                |              |
|  |              | Closing WIP                          | 13,58,140.00 |
|  |              | Input Tax                            | 1,21,726.00  |
|  |              | TDS (AY 2019-20)                     | 75,085.00    |
|  |              | State Bank of India (SB-11439544431) | 11,513.00    |
|  |              | Union Bank of India (CA-50349)       | 1,88,231.00  |
|  |              | HDFC Bank (SB-17421000032611)        | 16,213.00    |
|  |              | HDFC Bank (CA-17422000000693)        | 21,716.00    |
|  |              | Bank of India (CA-481820110000490)   | 74,401.00    |
|  |              | Cash in Hand                         | 66,149.50    |
|  |              |                                      | 46,99,344.50 |
|  | 46,99,344.50 |                                      | 46,99,344.50 |

IN TERM OF OUR AUDIT REPORT OF EVEN DATE

FOR N. K. KEJRIWAL & CO.  
 CHARTERED ACCOUNTANTS



CA SUMEET KUMAR  
 PARTNER  
 M.NO.410224

PLACE : RANCHI

**RAMDEO YADAV**  
**KUNTI COMPLEX, JHALPO ROAD,**  
**PO- JHUMRI TELAIYA, DIST.- KODERMA 825409**

**Schedule -1 : Capital Account as on 31st March 2019**

| PARTICULARS        | AMOUNT              | PARTICULARS                | AMOUNT              |
|--------------------|---------------------|----------------------------|---------------------|
| To Drawings        | 2,28,750.00         | By Opening Balance         | 38,99,657.50        |
| To LIP             | 1,56,230.00         | By Net Profit for the year | 8,23,645.00         |
| To Closing Balance | 44,82,322.50        | By Rental Income           | 1,44,000.00         |
|                    | <u>48,67,302.50</u> |                            | <u>48,67,302.50</u> |

S

**RAMDEO YADAV**  
**KUNTI COMPLEX, JHALPO ROAD, PO- JHUMRI TELAIYA, DIST- KODERMA,**  
**JHARKHAND - 825409**

**NOTES FORMING PART OF THE ACCOUNTS AS ON 31.03.2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

- a) The financial statements are prepared under the historical cost convention in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India.
- b) The firm follows mercantile system of accounting and recognizes all Income and Expenditure on accrual basis except otherwise stated.

**2. FIXED ASSETS**

Fixed Assets are stated at cost less depreciation.

**3. DEPRECIATION**

Depreciation has been provided on WDV method by adopting the rates as prescribed in Income Tax Rules.

4. Cash in hand has been taken as per cash book and as certified by the management.
5. Balance confirmations in respect of various parties are still awaited. However these are taken from the books and certified by the management.

For **N. K. KEJRIWAL & CO.**  
Chartered Accountants

  
CA. Sumeet Kumar  
Partner  
M. No. 410224

Place : Ranchi  
Date : 29.08.2019

**RAMDEO YADAV**  
**KUNTI COMPLEX, JHALPO ROAD, PO- JHUMRI TELAIYA, DIST- KODERMA,**  
**JHARKHAND - 825409**

**NOTES FORMING PART OF THE ACCOUNTS AS ON 31.03.2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

- a) The financial statements are prepared under the historical cost convention in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India.
- b) The firm follows mercantile system of accounting and recognizes all Income and Expenditure on accrual basis except otherwise stated.

**2. FIXED ASSETS**

Fixed Assets are stated at cost less depreciation.

**3. DEPRECIATION**

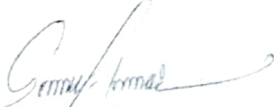
Depreciation has been provided on WDV method by adopting the rates as prescribed in Income Tax Rules.

4. Cash in hand has been taken as per cash book and as certified by the management.

5. Balance confirmations in respect of various parties are still awaited. However these are taken from the books and certified by the management.

For **N. K. KEJRIWAL & CO.**

Chartered Accountants

  
CA. Sumeet Kumar  
Partner  
M. No. 410224

Place : Ranchi

Date : 29.08.2019