

M/s S.K.MISHRA & SONSL.N.MISHRA COLONY, ITKI ROAD,
PISKA MORE, RANCHI, JHARKHAND**ASSESSMENT YEAR : 2018-19****FINANCIAL YEAR : 2017-18****CONTRACT & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2018**

PARTICULARS	Amount		PARTICULARS	Amount	
	Rs.	Ps.		Rs.	Ps.
To Opening Work in Progress	12,37,600.00		By Gross Receipts	1160,01,344.43	
To Wages	206,74,581.00		By Work in Progress	9,02,300.00	
To Material	488,98,721.74		By Interest on FDR	47,207.00	
To Sub - Contract Expenses	199,10,719.00				
To Tender Expenses	36,18,718.00				
To Transportation & Carriage	13,43,815.00				
To Newspapers & Periodicals	7,820.00				
To Bank Charges	3,06,839.65				
To Depreciation	24,09,488.00				
To Fuel and lubricants	45,60,225.86				
To Printing and Stationary	55,389.00				
To Bank Interest	7,87,912.19				
To Repair & Maintenance	5,04,512.40				
To Round Off	2.25				
To Other Expenses	8,25,269.00				
To Royalty	1,83,307.00				
To Travelling & Conveyance	2,04,080.58				
To Telephone Expenses	33,200.00				
To Staff & Worker welfare	1,23,210.00				
To Insurance Charges	1,57,866.00				
To Salary & Bonus	18,80,700.00				
To Office Expenses	4,10,962.40				
To Audit Fees	23,600.00				
To Interest to Partner	13,98,884.00				
To Remuneration to Partners	3,60,000.00				
To Net Profit trf. to Partners Cap. A/c					
Sujit Kumar Mishra 25%	17,58,357.09				
Sudhir Kumar Mishra 25%	17,58,357.09				
Aarti Mishra 25%	17,58,357.09				
Rajni Mishra 25%	17,58,357.09	70,33,428.36			
Total	1169,50,851.43		Total	1169,50,851.43	

Accounting Policies & Notes : Annexure - 'A'

In terms of our report of even date

FOR: M/s S.K.MISHRA & SONS

(Partner)

Date : 28.08.2018

Place : Ranchi

For : N. K. D. & Co.

(Chartered Accountants)

FRN : 323664E



Mehul Kumar

Mehul Kumar

(Partner)

Mem No : 439182

M/s S.K.MISHRA & SONS
L.N.MISHRA COLONY, ITKI ROAD,
PISKA MORE, RANCHI, JHARKHAND

ASSESSMENT YEAR : 2018-19
FINANCIAL YEAR : 2017-18

BALANCE SHEET AS ON 31ST MARCH, 2018

CAPITAL & LIABILITIES	Amount		ASSETS & PROPERTIES	Amount	
	Rs.	Ps.		Rs.	Ps.
<u>PARTNER'S CAPITAL ACCOUNT</u> (As per Annexure '1' annexed)			<u>FIXED ASSETS</u> (As per Annexure '4' annexed)		142,67,598.94
Sujeet Kumar Mishra	59,10,996.81				
Sudhir Kumar Mishra	40,54,929.81		<u>INVESTMENT</u>		
Aarti Mishra	55,32,580.83		Fixed Deposit (O.B)	7,92,365.50	
Rajni Mishra	44,94,075.58	199,92,583.03	Add : Addition dr the year	5,80,000.00	
<u>Secured Loans</u> (As per Annexure '2' annexed.)		63,70,008.19	Add: Interest dr.the year	47,207.00	
				14,19,572.50	
<u>CURRENT LIABILITIES & PROVISIONS</u>			Less: TDS Deducted	4,722.00	
<u>Sundry Creditors & Outstanding Liabilities</u> (As per Annexure '3' annexed)		394,04,340.02	Less: Matured	-	14,14,850.50
			<u>CURRENT ASSETS , LOAN & ADVANCES</u>		
			Work in Progress		9,02,300.00
			<u>Sundry Debtors, Security Deposit & Others</u> (As per Annexure '5' annexed)		291,48,196.75
			<u>Tax Deducted at Source</u> (As per Annexure '6' annexed)		49,70,815.00
			<u>CASH & BANK BALANCES</u>		
			<u>Bank Balances</u> (As per Annexure '7' annexed)		148,91,047.51
			Cash in Hand		1,72,122.54
Total		657,66,931.24	Total		657,66,931.24

Accounting Policies & Notes : Annexure - 'A'

In terms of our report of even date

FOR : M/s S.K.MISHRA & SONS

For : N. K. D. & Co.
(Chartered Accountants)

(Partner)

(Partner)

FRN : 323664E

Date : 28.08.2018

Place : Ranchi

Mehul Kumar
CA Mehul Kumar
(Partner)

Mem No : 439182



M/S S.K. MISHRA & SONS

L.N.MISHRA COLONY, ITKI ROAD
PISKA MORE, RANCHI, JHARKHAND

ASSESSMENT YEAR : 2018-19

FINANCIAL YEAR : 2017-18

ANNEXURE '1' Forming Part of Balance Sheet
PARTNER'S CAPITAL ACCOUNT AS ON 31ST MARCH, 2018

SRI SUJIT KUMAR MISHRA

PARTICULARS	Amount		PARTICULARS	Amount	
	Rs.	Ps.		Rs.	Ps.
To Withdrawls (Net)	20,000.00		By Opening Balance	36,18,428.72	
			By Interest on Capital	4,34,211.00	
			By Remuneration	1,20,000.00	
			By Net Profit	17,58,357.09	
To Closing Balance	59,10,996.81				
Total	59,30,996.81		Total	59,30,996.81	

SRI SUDHIR KUMAR MISHRA

PARTICULARS	Amount		PARTICULARS	Amount	
	Rs.	Ps.		Rs.	Ps.
To Withdrawls (Net)	3,92,100.00		By Opening Balance	22,93,457.72	
			By Interest on Capital	2,75,215.00	
			By Remuneration	1,20,000.00	
			By Net Profit	17,58,357.09	
To Closing Balance	40,54,929.81				
Total	44,47,029.81		Total	44,47,029.81	

SMT AARTI MISHRA

PARTICULARS	Amount		PARTICULARS	Amount	
	Rs.	Ps.		Rs.	Ps.
To Withdrawls (Net)	30,000.00		By Opening Balance	33,96,628.74	
			By Interest on Capital	4,07,595.00	
To Closing Balance	55,32,580.83		By Net Profit	17,58,357.09	
Total	55,62,580.83		Total	55,62,580.83	

SMT RAJNI MISHRA

PARTICULARS	Amount		PARTICULARS	Amount	
	Rs.	Ps.		Rs.	Ps.
To Withdrawls (Net)	15,000.00		By Opening Balance	23,48,855.49	
			By Interest on Capital	2,81,863.00	
			By Remuneration	1,20,000.00	
			By Net Profit	17,58,357.09	
To Closing Balance	44,94,075.58				
Total	45,09,075.58		Total	45,09,075.58	



M/S S.K. MISHRA & SONS

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ASSESSMENT YEAR : 2018-19

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ANNEXURE '2' Forming Part of Balance Sheet DETAILS OF SECURED LOANS

SI No.	Particulars	Amount
1	Punjab National Bank A/c 304400JK00000169	3,47,828.00
2	Punjab National Bank A/c 304400JK00000178	3,86,197.00
3	Punjab National Bank A/c 1631	18,41,298.00
4	Punjab National Bank A/c No.- 00413050	2,91,324.00
5	Punjab National Bank A/c 01659	13,07,058.00
6	Punjab National Bank A/c 13403	5,15,867.00
7	Punjab National Bank A/c 000257	8,64,202.00
8	Punjab National Bank A/c 1077	8,16,234.19
		63,70,008.19

ANNEXURE '3' Forming Part of Balance Sheet DETAILS OF SUNDRY CREDITORS & OUTSTANDING LIABILITIES

SI No.	Particulars	Amount
1	Audit Fees Payable	23,600.00
2	Sundry Creditors & Payables	330,93,553.02
3	CGST/SGST Payable	61,01,246.00
4	TDS Payable	1,85,941.00
		394,04,340.02



M/S S.K. MISHRA & SONS

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ASSESSMENT YEAR : 2018-19

FINANCIAL YEAR : 2017-18

ANNEXURE '5' Forming Part of Balance Sheet

DETAILS OF SUNDRY DEBTORS, SECURITY DEPOSITS, EMD & KEEP BACK AS ON 31.03.2018

SI No.	Particulars	Closing
1	Sundry Debtors, Security Deposits, & Keep Back	291,48,196.75
	Total	291,48,196.75

ANNEXURE '6' Forming Part of Balance Sheet

DETAILS OF TAX DEDUCTED AT SOURCE AS ON 31.03.2018

SI No.	Particulars	Opening	Addition	Refund / Share of Firm Tax	Closing
1	Tax Deducted at Source	27,82,713.00	21,55,905.00 (AY 18-19)	-	49,38,618.00
2	Tax Collected at Source	-	32,197.00 (AY 18-19)	-	32,197.00
	Total				49,70,815.00

ANNEXURE '7' Forming Part of Balance Sheet

DETAILS OF BANK BALANCES AS ON 31.03.2018

SI No.	Particulars	Account No.	Branch	Amount
1	Indian Overseas Bank	055802000001496	Dakra	93,79,313.79
2	Punjab National Bank	3044002100016081	Ranchi	5,030.34
3	Punjab National Bank	1090002100004782	Ranchi	10,28,666.70
4	Punjab National Bank	1090002100013618	Ranchi	44,78,036.68
	Total			148,91,047.51



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ASSESSMENT YEAR : 2018-19

FINANCIAL YEAR : 2017-18

Annexure-'4' Forming part of the balance sheet
DETAIL OF FIXED ASSETS AS ON 31.03.2018

Sl. No.	Description of Assets	Rate of Dep.	W.D.V. as on 01.04.2017		Additions (Deduction)		Total		Depreciation		W.D.V. as on 31.03.2018	
			Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
1	Motor Cycle	15%		3,601.00		-		3,601.00		540.00		3,061.00
2	Maruti Van	15%		45,256.00		92,812.00		1,38,068.00		13,749.00		1,24,319.00
3	Dumper	15%		19,918.00		-		19,918.00		2,988.00		16,930.00
4	Bolero	15%		1,41,975.00		-		1,41,975.00		21,296.00		1,20,679.00
5	Excavator	15%		3,29,162.00		-		3,29,162.00		49,374.00		2,79,788.00
6	Bolero Camper Humber	15%		2,50,401.00		-		2,50,401.00		37,560.00		2,12,841.00
7	Bolero BSL III	15%		3,50,617.00		-		3,50,617.00		52,593.00		2,98,024.00
8	Tata Hitachi EX 70	15%		9,77,735.00		-		9,77,735.00		1,46,660.00		8,31,075.00
9	JCB 3DX BSIII BCK	15%		12,69,627.00		-		12,69,627.00		1,90,444.00		10,79,183.00
10	Grand i-10 Astz (o) stadust	15%		3,77,112.00		-		3,77,112.00		56,567.00		3,20,545.00
11	Innova 2.5 V (E3)	15%		8,16,435.00		-		8,16,435.00		1,22,465.00		6,93,970.00
12	TATA MOTORS SK 1613	15%		9,73,335.00		-		9,73,335.00		1,46,000.00		8,27,335.00
13	LPT- 1613	15%		8,96,083.00		-		8,96,083.00		1,34,412.00		7,61,671.00
14	Tracked Excavator	15%		36,75,719.00		-		36,75,719.00		5,51,358.00		31,24,361.00
15	Truck (SE 1613 Cab)	15%		24,68,060.00		-		24,68,060.00		3,70,209.00		20,97,851.00
16	Mahindra Scorpio	15%		12,61,028.00		-		12,61,028.00		1,89,154.00		10,71,874.00
17	Generater	15%		-		2,01,000.00		2,01,000.00		30,150.00		1,70,850.00
18	Vehicle (commercial)	15%		-		13,40,910.94		13,40,910.94		2,01,137.00		11,39,773.94
19	Mobile (Vivo Y55)	40%		-		11,875.00		11,875.00		4,750.00		7,125.00
20	Vehicle (commercial)	15%		-		11,74,425.00		11,74,425.00		88,082.00		10,86,343.00
	TOTAL			138,56,064.00		28,21,022.94		166,77,086.94		24,09,488.00		142,67,598.94

Details Of Addition in Fixed Assets :-

Sl. No.	Assets	Rate	Amount	Date	Depreciation
1	Vehicle (commercial)	15%	13,40,910.94	13/09/2017	2,01,137.00
2	Vehicle (commercial)	15%	11,74,425.00	07/10/2017	88,082.00
3	Mobile (Vivo Y55)	40%	11,875.00	19/08/2017	4,750.00
4	Generater	15%	2,01,000.00	13/04/2017	30,150.00
			27,28,210.94		3,24,119.00

