

DARPAN CONSTRUCTION
OBARIA ROAD HATIA, RANCHI - 834003

Balance Sheet as on 31st March, 2019

Liabilities	Amount	Assets	Amount
CAPITAL (As per Schedule A)	₹ 773,922.36	FIXED ASSETS (As per Schedule - C)	₹ 155,879.00
LOANS (LIABILITY)		CURRENT ASSETS, LOANS & ADVANCES	
BANK OD A/C UNSECURED LOANS	476,541.00	Sundry Debtors (Schedule - D)	9,753,123.76
	476,541.00	Loans & Advances (Schedule - E)	6,200,070.00
		Work In Progress (Schedule -F)	32,034,274.14
CURRENT LIABILITIES & PROVISIONS		CASH AT BANKS	
Sundry Creditors (Schedule-B)	6,521,088.18	State Bank of India(2568)	95,954.70
Duties and Taxes	4,075,128.30	Bank of Baroda(0054)	39,299.55
Booking Receipt-Durga Mension	35,595,271.15	Kotak Mahindra Bank	12,131.84
Booking Receipt-Horo Enclave	1,107,304.00	SBI-Durga Mension	10,000.00
Advance From Customers	1,127,000.00		157,386.09
Provision for Income Tax	279,268.00	Cash- in- Hand	1,654,790.00
	48,705,059.63		
		Total	49,955,522.99
	49,955,522.99		

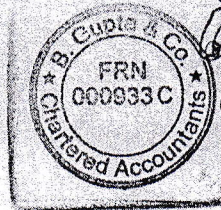
Notes to Accounts : Schedule - G

Signed in terms of our separate report of even date annexed.

For Darpan Construction

Partnership Firm
Place: Ranchi
Date : 19.10.2020

For B. GUPTA & CO.
Chartered Accountants



(CA. Surendra Vishwakarma)
Partner
MRN: 409555
UDIN : 20409555AAAABF1757

M/s DARPAN CONSTRUCTION

Amit K. Malli
Partner

M/s DARPAN CONSTRUCTION

Hemant
Partner

M/s DARPAN CONSTRUCTION

Jeepak Khosla
Partner

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Schedule B : Sundry Creditors

		Amount (₹)
1	ACC Cement Limited	16,988.45
2	Balaji Lights	141,965.90
3	Hiralal Industrial Tech. Pvt. Ltd.	28,867.76
4	India Timber & Seasoning Plant	383,165.58
5	India Trading Company	707,612.00
6	Jai Mateshwari Marble	212,738.00
7	Kone Elevator India Private Ltd	70,000.00
8	Manish Kumar Singh	210,000.00
9	Nuvoco Vistas Corp. Ltd.	381,999.00
10	Om Ply Hardware	30,281.00
11	Rajesh Enterprises	130,001.64
12	Shree Hari Agency	117,000.18
13	Shree Krishna Traders	699,454.70
14	Shree Shyam Sales	300,497.00
15	Shubham Shruti Nandan Metal	195,600.00
16	Tirupati Steel	2,850,521.97
17	Vishakha Marble Tiles & Sanitary	44,395.00
	Total	6,521,088.18

Schedule D: Sundry Debtors

		Amount (₹)
1	Ashirwad Marble and Tiles	127,805.00
2	Goyel Enterprises	32,650.76
3	Vinayakaangad	175,500.00
4	Birendra Jha	53,000.00
5	Agul Roshan Kandulna	9,488.00
6	Awdhesh Oraon	1,348,056.00
7	Nikhil Oriya	1,584,556.00
8	Punam Tirkey	133,488.00
9	Putli Bilung	963,556.00
10	Rajendra Murmu 1/c	543,056.00
11	Shanti Tirky Baspat	596,688.00
12	S S Mahli	3,446,688.00
13	Sumitra Mahli	738,592.00
	Total	9,753,123.76

Schedule E : Loans & Advances (Assets)

		Amount (₹)
1	Advance for Land	6,078,000.00
2	HIRA LAL JHA	93,434.00
3	Advance for TDS Deposit	28,636.00
	Total	6,200,070.00

Schedule F : Work In Progress

		Amount (₹)
1	WIP (Chetan Toli)	390,000.00
2	WIP Dhelatoli	1,855,317.00
3	WIP- Durga Mension	26,816,159.28
4	WIP- Harmu	400,000.00
5	WIP-Krishna Enclave	1,333,258.45
6	WIP- Horo Enclave	1,239,539.41
	Total	32,034,274.14

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OBARIA ROAD HATIA, RANCHI - 834003

Profit & Loss Account for the Year Ended 31st March, 2019

Particulars	Amount ₹	Particulars	Amount ₹
To Direct Expenses		By Direct Incomes	
" Construction Cost Horo Enclave	4,293,215.35	" Sale of Flats	14,918,100.00
" Cost of Construction Durga Mansion	7,668,838.64		
To Gross Profit c/f	2,956,046.01		
	14,918,100.00		14,918,100.00
To Indirect Expenses		By Gross Profit b/f	
" Accounting Charges	48,000.00	" Round off	2,956,046.01
" Audit Fee	25,000.00		12.84
" Bank Charge	5,368.70		
" Builder Reg. Charges	90,450.00		
" Catering Expenses	27,000.00		
" Commission	260,000.00		
" Consultancy Charges	8,000.00		
" Depreciation	24,001.00		
" Donation & Subscription	10,000.00		
" Electricity	78,117.00		
" Fuel Expenses	60,400.00		
" Guard Salary	78,000.00		
" Interest on TDS	6,509.00		
" Interest on Partner's Capital	173,116.00		
" Remuneration to Partner's	720,000.00		
" Miscellaneous Exp.	25,365.00		
" Newspapers & Magazine	2,563.00		
" Printing & Stationery	9,568.00		
" Refreshment Expenses	24,587.00		
" Repair & Maintenance	33,365.00		
" Salary to Staff	220,000.00		
" Security Charges	44,999.00		
" TDS Filing Charges	750.00		
" Travelling Expenses.	85,814.00		
" Provision for Income Tax	279,268.00		
To Net Profit carried to Balance Sheet	615,818.15		
Total	2,956,058.85	Total	2,956,058.85

Notes to Accounts : Schedule - G

Signed in terms of our separate report of even date annexed.

For Darpan Construction

Partnership Firm
Place : Ranchi
Date : 19.10.2020

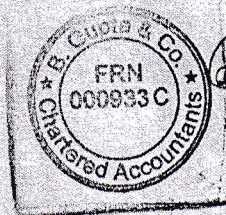
M/s DARPAN CONSTRUCTION

Amit K. Mahli
Partner

M/s DARPAN CONSTRUCTION

Hemant
Partner

For B. GUPTA & CO.
Chartered Accountants



(CA. Surendra Vishwakarma)
Partner
UDIN : 20409555AAAAABF1757

M/s DARPAN CONSTRUCTION

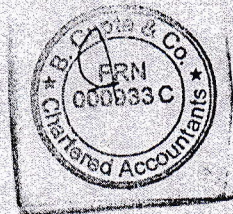
Jeepak Khosla
Partner

Partner

DARPAN CONSTRUCTION
OBARIA ROAD HATIA, RANCHI - 834003

Schedule C : Fixed Assets as on 31.03.2019

Sl. No.	Particulars	Rate	Opening Balance 01.04.2018	Addition during the Year		Transfer/ Sale of Asset	Total	Depreciation During the Year	Closing Balance 31.03.2019
				More than 6 months	Less than 6 months				
1	Furniture	10%	₹ 34,445.00	₹ -	₹ 13,475.00	₹ -	₹ 47,920.00	₹ 4,792.00	₹ 43,128.00
2	Computer	40%	960.00	-	-	-	960.00	384.00	576.00
3	CCTV Camera	15%	85,000.00	35,000.00	11,000.00	-	131,000.00	18,825.00	112,175.00
Total			120,405.00	35,000.00	24,475.00	-	179,880.00	24,001.00	155,879.00



M/s DARPAN CONSTRUCTION
Deepak Khosla

Partner

M/s DARPAN CONSTRUCTION

M/s DARPAN CONSTRUCTION

Amitha Mahli

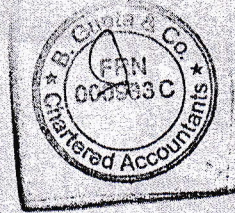
Partner

Hemanth
Partner

DARPAN CONSTRUCTION
OBARIA ROAD HATIA, RANCHI - 834003

Schedule A : Partner's Capital Account

Sl. No.	Partner's Name	Opening Balance as on 01.04.2018	Addition	Remuneration	Interest on Capital	Share of Profit	Drawings	Amount in ₹
								Closing Balance as on 31.03.2019
								(252,442.23)
1	Amit Kumar Mahli	830,182.05	45,000.00	240,000.00	53,243.00	205,272.72	1,626,140.00	757,943.96
2	Deepak Khosla	606,955.24	-	240,000.00	31,856.00	205,272.72	326,140.00	268,420.64
3	Hemant Singh Munda	863,970.92	-	240,000.00	88,017.00	205,272.72	1,128,840.00	773,922.36
		2,301,108.21	45,000.00	720,000.00	173,116.00	615,818.15	3,081,120.00	



M/s DARPAN CONSTRUCTION
Deepak Khosla
Partner

M/s DARPAN CONSTRUCTION
Amit K. Mahli
Partner

M/s DARPAN CONSTRUCTION
Hemant
Partner

B. GUPTA & CO.
Chartered Accountants

504, Park Plaza
Tagore Hill Road
Morabadi, Ranchi - 834008
Tel. No. : 0651-2552454(O),
(M) 9431362744; 8969602644
Email: bguptaco.rnc@gmail.com

AUDITOR'S REPORT

We have audited the accompanying financial statements of **DARPAN CONSTRUCTION (PAN-AAIFD0531D), OBARIA ROAD HATIA, RANCHI - 834003** which comprise the Balance Sheet as at 31st March, 2019 and the Statement of Profit & Loss Account for the year ended on that date and summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Assessee in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

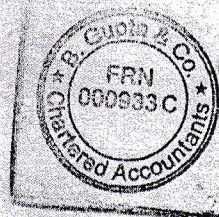
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by The Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

Opinion

In our opinion and to the best of our information and according to explanations given to us, the said accounts together with the notes thereon, give true and fair view in conformity with the accounting principles generally accepted in India:

- i) in so far as it relates to the Balance Sheet, of the state of affairs of the Firm as at 31st March, 2019; and
- ii) in so far as it relates to the Profit & Loss Account of the Profit of the Firm for the year ended on that date.



For B Gupta & Co.
Chartered Accountants

[Signature]
CA Surendra Vishwakarma
(Partner)

Membership No. 409555
UDIN:- 20409555AAAABF1757

Place: Ranchi
Date: 19th October, 2020