

AUDIT REPORT

FOR THE ACCOUNTING YEAR

2017 - 2018

OF

M/S BALAJEE
CONSTRUCTIONS

1, TRIPATHI COLONY, DORANDA, RANCHI,
JHARKHAND-834002

BY
AUDITORS :

K PANDEYA AND CO
CHARTERED ACCOUNTANTS
102, SAHDEV ENCLAVE, NEAR RATU ROAD,
TELEPHONE EXCHANGE AND GOVT QUARTER,
RANCHI-834001 JHARKHAND



K PANDEYA AND CO

Chartered Accountants

102, Sahdev Enclave, Near Ratu Road, Telephone Exchange And Govt Quarter, Ranchi-834001
Jharkhand

Phone : 9431170139, E-Mail : rchmnjeet1969@gmail.com

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 31/03/2018, and the Profit and loss account for the period beginning from 01/04/2017 to ending on 31/03/2018, attached herewith of M/S BALAJEE CONSTRUCTIONS, 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002. PAN - AAIFB8846R.
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 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002 and branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
 - (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, 2018 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

**For K PANDEYA AND CO
Chartered Accountants**

**Manjeet Kumar Verma
(Partner)**

M. No. : 075926

FRN : 0000135C

**102, Sahdev Enclave, Near Ratu Road,
Telephone Exchange And Govt Quarter,
Ranchi-834001 Jharkhand**



**Date : 10/10/2018
Place : Ranchi**

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 : M/S BALAJEE CONSTRUCTIONS
- 2 Address : 1, TRIPATHI COLONY, DORANDA, RANCHI, JHARKHAND-834002
- 3 Permanent Account Number : AAIFB8846R
- 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 (JHARKHAND)	20AAIFB8846R1ZW

- 5 Status : Firm
- 6 Previous year from : 01/04/2017 to 31/03/2018
- 7 Assessment year : 2018-19
- 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 in business exceeding specified limits

PART-B

- 9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios :
- | Name | Profit Sharing Ratio (%) |
|----------------|--------------------------|
| SHAILESH VIJAY | 50.00 |
| RAVI GOPAL | 50.00 |

- 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.

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

- 10 a Nature of business or profession. :
- | Sector | Sub sector | Code |
|--------------|----------------------------|-------|
| CONSTRUCTION | Building completion(06004) | 06004 |

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

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

Books prescribed
Cash Book, Journal Ledger, Bank Book, Ledgers

- 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	Address line 1	Address line 2	City/Town/District	State	Pincode
Cash Book, Journal Ledger,	1, TRIPATHI COLONY, DORANDA		RANCHI	JHARKHAND	834002

Bank Book, Ledgers					
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c List of books of account and nature of relevant documents examined. : Cash Book, Journal Ledger, Bank Book, Ledgers

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: :

ICDS	Disclosure
ICDS I-Accounting Policies	All Applicable ICDS have been complied with

14 a Method of valuation of closing stock employed in the previous year. : NA

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: - : NA

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

a The items falling within the scope of section 28. : NA

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. : NA

c Escalation claims accepted during the previous year. : NA

d Any other item of income. : NA

e Capital receipt, if any. : NA

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 : NA



Government referred to in section 43CA or 50C, please furnish:

- 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 :-

Description of the block of assets	Rate of depreciation	Opening WDV	Additions				Deductions	Depreciation allowable	Written down value at the end of the year
			Purchase value	Adjustment on account of		Total value of purchase			
				CENVAT	Change in rate of exchange				
(18r) Furniture & Fittings @ 10%-Sec 32(1)(ii)	10%	797						80	717
Total		797	0	0	0	0	0	80	717

- 19 Amount admissible under sections 32AC/33AB/33ABA/35/35ABB/35AC/35CCA/35CCB/35D/35DD/35DDA/35E : NA
- 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)] : NA
- b Details of contributions received from employees for various funds as referred to in section 36(1)(va): : NA
- 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 : NA
- Personal expenditure : NA
- Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : NA
- Expenditure incurred at clubs being entrance fees and subscriptions : NA
- Expenditure incurred at clubs being cost for club services and facilities used : NA
- Expenditure by way of penalty or fine for violation of any law for the time being force : NA
- Expenditure by way of any other penalty or fine not covered above : NA
- Expenditure incurred for any purpose which is an offence or which is prohibited by law : NA
- 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: : NA
- (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 : NA



time prescribed under section 200(1)

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

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

(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 : NA

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

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

(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 : NA

iv. Fringe benefit tax under sub-clause (ic) : 0

v. Wealth tax under sub-clause (iia) : 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : 0

vii. Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii) : NA

viii. Payment to PF/other fund etc. under sub-clause (iv) : 0

ix. Tax paid by employer for perquisites under sub-clause (v) : 0

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 : NA

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
Nil	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
Nil	Nil	Nil	Nil	Nil

e. provision for payment of gratuity not allowable under section 40A(7) : 0

f. any sum paid by the assessee as an employer not allowable under section 40A(9) : 0

g. Particulars of any liability of a contingent nature : NA

h. Amount of deduction inadmissible in terms of section : NA



14A in respect of the expenditure incurred in relation to income which does not form part of the total income

- i amount inadmissible under the proviso to section 36(1)(iii) : 0
- 22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : 0
- 23 Particulars of any payment made to persons specified under section 40A(2)(b). : NA
: All such payments have been made at Arms Length Price
- 24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA. : NA
- 25 Any amounts of profits chargeable to tax under section 41 and computation thereof : NA
- 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 : NA
- (b) Not paid during the previous year; : NA
- 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); : NA
- (b) Not paid on or before the aforesaid date. : NA
- 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
: Not passed through Profit & Loss Account but routed through Balance Sheet
- b Particulars of income or expenditure of prior period credited or debited to the profit and loss account. : NA

- 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

Name of the person from which shares received	PAN of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil

- 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



Name of the person from which consideration received for issue of shares	PAN of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil

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

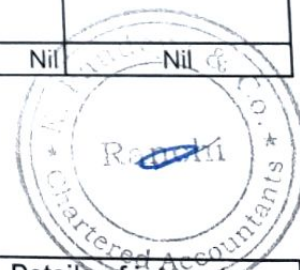
Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Address line 1	Address line 2	City/Town/District	State	Pincode	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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	
			Assessment Year	Amount	Assessment Year	Amount
Nil	Nil	Nil	Nil	Nil	Nil	Nil



C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is applicable from 1st April, 2019) : NA

Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
NA	NA

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 :- : NA

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

(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 : NA

(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 :- : NA

(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 : NA

(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 : NA

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:— : NA

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:— : NA

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:— : NA

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

Serial No:	Assessment Year:	Nature of loss /Depreciation	Amount as returned	Amount as assessed	Order No and Date	Remarks
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		allowance			
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- b 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
- 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. : No

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). : No

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.
Nil	Nil

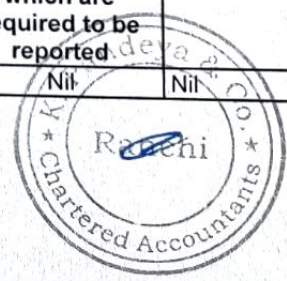
34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish: : No

Tax deduction and collection Account Number (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
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes please furnish the details: : No

Tax deduction and collection Account Number (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
Nil	Nil	Nil	Nil	Nil	Nil

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



- a In the case of a trading concern, give quantitative details of principal items of goods traded : NA
- 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 : NA
- (B) Finished products : NA
- (B) By products : NA

36 In the case of Domestic Company, details of tax on distributed profits under section 115-O in the following forms : NA

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	13844139			16459976	
Gross profit/turnover	1562183	13844139	11.28	2099901	16459976	12.76
Net profit/turnover	27401	13844139	0.20	126860	16459976	0.77
Stock-in-trade/turnover	7535074	13844139	54.43	6883597	16459976	41.82
material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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
NA	NA	NA	NA	NA	NA

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: if yes, please furnish the following details: : 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



Nil | Nil | Nil | Nil

Break-up of total expenditure of entities registered or not registered under the GST. : NA
 (This Clause is applicable from 1st April, 2019)

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	
NA	NA	NA	NA	NA	NA

For K PANDEYA AND CO
 Chartered Accountants

Marjeet Kumar Verma
 Marjeet Kumar Verma
 (Partner)
 M. No. : 075926
 FRN : 0000135C
 102, Sahdev Enclave, Near Ratu Road, Telephone Exchange
 And Govt Quarter, Ranchi-834001 Jharkhand

Date : 10/10/2018
 Place : Ranchi



Marjeet Kumar Verma
Pradeep

M/S Balajee Constructions
Balance Sheet As At 31st March, 2018

Particulars	Sch No	As On 31/03/2018	As On 31/03/2017
Sources Of Funds			
Capital	1	49,66,040	48,62,783
Unsecured Loans	2	13,84,960	18,79,000
Current Liabilities	3	3,48,62,343	3,22,25,993
Total		4,12,13,343	3,89,67,776
Application Of Funds			
Fixed Assets	4	717	798
Inventory		75,35,074	68,83,597
Sundry Debtors	5	2,47,71,434	2,35,72,918
Cash And Bank	6	5,62,318	1,66,060
Other Current Assets	7	24,800	24,800
Loans And Advances (Assets)	8	83,19,000	83,19,603
Total		4,12,13,343	3,89,67,776

Schedules 1 To 15 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even
Date

For M/S Balajee Constructions

For K Pandeya And Co
Chartered Accountants


Ravi Gopal
(Partner)


Shailesh Vijay
(Partner)


Manjeet Kumar Verma
(Partner)
M. No. : 075926
Frn : 0000135c

Place : Ranchi
Date : 10/10/2018



M/S Balajee Constructions
Profit And Loss Account For The Year Ending On 31st March, 2018

Particulars	Sch No	Year Ended 31/03/2018	Year Ended 31/03/2017
(A) Income			
Sales A/C	9	1,38,44,139	-
Direct Incomes	10	-	1,64,59,976
Increase/(Decrease) In Stock	11	6,51,477	1,27,772
Total (A)		1,44,95,616	1,65,87,748
(B) Expenditure			
Purchase A/C	12	13,92,408	-
Direct Expenses	13	1,15,41,025	1,44,87,847
Indirect Expenses	14	15,34,702	19,72,953
Total (B)		1,44,68,135	1,64,60,800
Net Profit/(Loss) Before Depreciation And Tax		27,481	1,26,948
Depreciation		80	88
Net Profit/(Loss) After Depreciation		27,401	1,26,860
Profit & Loss A/C B/F			(43,920)
Net Profit/(Loss) Carried To Balance Sheet		27,401	82,940

Schedules 1 To 15 Form An Integral Part Of Accounts

For M/S Balajee Constructions


Ravi Gopal
(Partner)


Shailesh Vijay
(Partner)



Place : Ranchi
Date : 10/10/2018

In Terms Of Our Attached Report Of Even Date

For K Pandeya And Co
Chartered Accountants


Manjeet Kumar Verma
(Partner)
M. No. : 075926
Frn : 0000135c



M/S BALAJEE CONSTRUCTIONS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

Schedule : 1

Capital Account Of Ravi Gopal

Particulars	Amount	Particulars	Amount
To Drawings	11,10,000	By Opening Balance	30,01,112
To Closing Balance	31,88,607	By Net Profit	13,700
		By Interest On Capital	3,60,134
		By Capital Introduced	8,00,000
		By Parteners Remuneration	1,23,661
Total	42,98,607	Total	42,98,607

Capital Account Of Shailesh Vijay

Particulars	Amount	Particulars	Amount
To Drawings	10,80,000	By Opening Balance	18,61,671
To Closing Balance	17,77,432	By Net Profit	13,700
		By Interest On Capital	2,23,400
		By Capital Introduced	6,35,000
		By Parteners Remuneration	1,23,661
Total	28,57,432	Total	28,57,432

Schedule : 2

Unsecured Loans

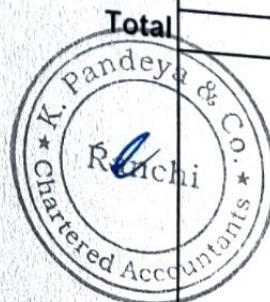
Particulars	As On 31/03/2018	As On 31/03/2017
Loans And Advances (Lib)		
Akhilesh Kumar	4,50,000	-
Dinesh Kumar Sah	(8,13,000)	-
Landmark Construction	50,000	-
Natwar Lal Vijay	1,47,000	-
Shweta Shalini	1,00,000	-
Shyam Lal Vijayvergiya	5,45,000	-
Yogesh Vijay	(20,000)	-
Total	4,59,000	-
Unsecured Loans		
Akhilesh Kumar	-	4,50,000
Dinesh Kumar Sah	-	(8,13,000)
Idbi Loan	20,000	20,000
Mahindra & Mahindra Finance Services	1,55,960	-
Natwar Lal Vijay	6,00,000	1,47,000
Praveen Kumar Pandey	-	13,00,000
Shweta Shalini	-	1,00,000
Shyam Lal Vijayvergiya	1,50,000	5,45,000
Umesh Chacha	-	1,50,000
Yogesh Vijay	-	(20,000)
Total	9,25,960	18,79,000
	13,84,960	18,79,000

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Current Liabilities

Particulars	As On 31/03/2018	As On 31/03/2017
Current Liabilities		
Accounting Charges Payable	97,572	97,572
Amit Gupta	1,19,648	11,80,000
Audit Fee Payable	6,730	33,630
Flat Bbooked 2-A(Nelkanth -B)	18,03,040	-
Flat Booked 4-C (Neelkanth B)	14,46,140	-
Flat No 1b Ramesh Tiwari	16,80,000	-
Flat No 2a Block 1	7,19,600	-
Flat No 2b Block 2	3,60,000	-
Flat No 2b Neelkanth Block 1	6,02,100	-
Flat No 2c Block B Neel Kanth	3,97,300	-
Flat No 3a Block B	8,00,000	-
Flat No 3c Block B	8,68,500	-
Flat No 3c Deo Kunj Appartment	23,60,800	-
Flat No 4a Anjali	29,47,500	-
Flat No 4a Vishal Gupta	25,50,600	-
Jainulabdeen	1,00,000	1,00,000
Niraj Kumar Sharma	-	4,46,000
Provisio.N For Tax	-	43,920
Provision For Tax	-	43,480
Ramesh Tiwari Flat	-	2,60,000
Service Tax Payable	3,50,789	2,94,989
Total	1,72,10,319	24,99,591
Duties And Taxes		
Cgst	3,21,985	-
Sgst	3,21,985	-
Total	6,43,970	-
Flat Booked		
Flat Bbooked 2-A(Nelkanth -B)	-	26,76,800
Flat Booked 2-A(New)	20,36,550	23,15,400
Flat Booked 2-B(New)	17,81,550	23,75,400
Flat Booked 3-A(New)	21,84,412	25,52,550
Flat Booked 3-B(New)	20,05,744	26,74,325
Flat Booked 4-C (Neelkanth B)	-	21,53,800
Flat No 1c Neel Kanth	-	6,84,300
Flat No 2a	-	1,00,000
Flat No 2a Block 1	-	12,40,000
Flat No 2b Balajee	-	1,00,000
Flat No 2b Block 2	-	12,00,000
Flat No 2b Neelkanth Block 1	-	7,55,100
Flat No 2c Block B Neel Kanth	-	3,97,300
Flat No 2c Neel Kanth	-	4,76,500
Flat No 3a Block B	-	8,00,000
Flat No 3b Balajee	-	2,99,294
Flat No 3c Block B	-	17,18,500
Flat No 3c Deo Kunj Appartment	-	29,51,000
Flat No 4e	-	5,00,706
Total	80,08,256	2,59,70,975
Sundry Creditors		
Aditya Sanitary & Tile	16,072	-
Akg Traders	(93,200)	-
Bharat Sahay	-	800
Gayshri Enterprises	(1,00,000)	-
Hari Om Trading	1,00,000	1,00,000
K Pandey Co.	31,742	-
Krishna Sanitary	(7,290)	-



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	(35,000)	1,00,000
	1,00,000	-
	13,216	-
Lucky Vanijaya	85,58,290	24,04,627
Maa Gita Tiles	(25,000)	-
Marbella	3,30,000	3,30,000
Material Payable	-	3,70,000
Mumtaz Khan	(14,500)	-
Prakash Kumar Verma	75,000	-
Rameeh Tiwary	(75,000)	-
Saraswati Marbles & Granite	1,852	-
Shant Bhandar	16	-
Shree Gita Saw	(1,00,000)	-
Shree Ram Sanitary	4,50,000	4,50,000
Shree Ram Steel	(61,000)	-
Shruti Enterprises	(1,65,400)	-
Sosan Kujur Ruth		
Surface		
Ujjain Enterprises		
Total	89,99,798	37,55,427
Total	3,48,62,343	3,22,25,993

Schedule : 4

Fixed Assets

Particulars	Rate	Wdv As On 01/04/2017	Addition		Deduction	Total	Dep For The Year	Wdv As On 31/03/2018
			More Than 180 Days	Less Than 180 Days				
			Rupees	Rupees				
Furniture & Fitting								
Furniture & Fixture	10%	418	0	0	0	418	42	376
Table Fan	10%	379	0	0	0	379	38	341
Total		797	0	0	0	797	80	717
Previous Year		886	0	0	0	886	88	798

Schedule : 5

Sundry Debtors

Particulars	As On 31/03/2018	As On 31/03/2017
Sundry Debtors		
Anand Prakash Flat	12,94,000	12,94,000
Anjali Kumari Flat No 4a Block 2	19,86,900	-
Archana Chandra	6,78,750	22,45,000
Arvind Kumar Das	1,81,416	1,81,416
Awdhesh Kumar	1,47,000	1,47,000
Bhim Mahto Flat	8,95,000	8,95,000
Bijay Prasad Mahto	2,20,000	2,20,000
Brajbhushan Pd Gupta	20,000	20,000
Crystal Kathleen Jacob	22,000	22,000
Diptimayee Sundar Roy	19,16,000	19,60,000
Dr. Rajesh Kumar Sinha	4,54,000	4,54,000
Hemant Kumar Sardar(Flat No.-4a S)	1,00,500	1,00,500
Hira Lal Sahu F N 2b	2,54,750	2,54,750
Jamura Mahto	44,000	44,000
K Tulsi	20,56,850	23,22,550
Kameshwar Pathak	20,000	20,000
Kamla Devi	3,50,000	3,50,000
Kiran Jha	5,48,897	5,48,897
Kumar Abhishek	(6,745)	41,005
Leela Tiwari	1,50,056	1,50,056
Madhusudan Prasad	1,73,220	1,73,220
Mamta	20,12,000	21,00,000



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	3,73,050	5,53,450
Amta Tiwari	3,70,000	3,70,000
Manju Kumari	2,00,000	2,00,000
Naveen Kumar Mishra	9,95,200	14,50,000
Niraj Kumar Sharma Flat	1,01,000	1,01,000
Nowlesh Kumar	60,000	60,000
Olga Isacs	1,00,000	1,00,000
Prakash Kumar	1,54,749	1,54,749
Prasun Sarkhel	80,000	80,000
Punam Singh	(30,684)	1,04,000
Rajendra Rajak	16,60,000	-
Ramesh Tiwary	9,57,000	9,57,000
Ravi Gopal(Nilkanth Apartment)	12,56,000	12,56,000
Rekha Deo Flat	48,750	2,39,750
Sanjay Kumar Gupta F N 3b	42,500	42,500
Sanjay Sharma	(49,750)	1,26,250
Sushant Pratan	19,51,000	19,51,000
Vijaya Rani Pandey	8,76,200	-
Vishal Gupta	21,07,825	22,83,825
Yadawa Reddy Sriveni	2,47,71,434	2,35,72,918
Total		

Schedule : 6

Cash And Bank		
Particulars	As On 31/03/2018	As On 31/03/2017
Cash And Bank	6,016	6,016
Canara Bank 1298	5,45,163	1,03,591
Cash	11,139	56,453
Hdfc(Hinoo) 0026	5,62,318	1,66,060
Total		

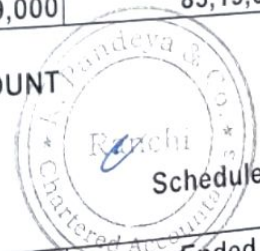
Schedule : 7

Other Current Assets		
Particulars	As On 31/03/2018	As On 31/03/2017
Other Current Assets		
Income Tax Refundable	24,800	24,800
Total	24,800	24,800

Schedule : 8

Loans And Advances (Assets)		
Particulars	As On 31/03/2018	As On 31/03/2017
Loans And Advances (Assets)		
Aaykar Samadhan Kendr Ltd.	-	603
Ajay Kumar Sinha	25,500	25,500
Kanti Devi	2,01,000	2,01,000
Sanjay Kumar Sinha	25,500	25,500
Sudhir Sahay	80,67,000	80,67,000
Total	83,19,000	83,19,603

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2018



Schedule : 9

Sales A/C		
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017
Sales A/C		
Transfer On Completion Basis	1,38,44,139	-
Total	1,38,44,139	-

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Direct Incomes		Schedule : 10	
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017	
Direct Incomes	-	-	
Total	-	1,64,59,976	1,64,59,976

Opening Stock		Schedule : 11	
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017	
Opening Stock			
Opening Stock	68,83,597		67,55,825
Total	68,83,597		67,55,825

Purchase A/C		Schedule : 12	
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017	
Purchase A/C			
Material 28%	5,14,405		
Material 18%	8,78,003		
Total	13,92,408		

Direct Expenses		Schedule : 13	
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017	
<u>Direct Expenses</u>			
Labour Payment	31,00,000		43,92,036
Material	84,41,025		-
Total	1,15,41,025		43,92,036
Material			1,00,95,811
Total	1,15,41,025		1,44,87,847

Indirect Expenses		Schedule : 14	
Particulars	Year Ended 31/03/2018	Year Ended 31/03/2017	
<u>Indirect Expenses</u>			
Accounting Charges	-		38,232
Audit Fee	-		12,980
Bank Charges	19,261		3,208
Electricity Expenses	65,250		70,122
Flat Cancellation Exp	89,123		99,321
Interest On Capital	5,83,534		4,67,668
Interest To Financer	826		-
Miscellaneous Exp	1,923		64,720
Office Expenses	54,650		480
Online Charges	256		15,230
Printing & Stationery	12,230		4,693
Professional Fee	3,644		4,15,289
Remuneration To Partners	2,47,322		4,80,000
Salary	3,20,000		1,42,100
Site Expenses	12,223		15,660
Telephone Expenses	11,230		1,43,250
Travelling & Conveyance	1,13,230		19,72,953
Total	15,34,702		



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Accounting Policies & 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. Closing Stock of the company has been valued at cost price.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Final Accounts has been prepared on Going Concern assumption.

for **M/S BALAJEE CONSTRUCTIONS**


RAVI GOPAL
PARTNER

Place : **RANCHI**
Date : **10/10/2018**

for **K PANDEYA AND CO**
Chartered Accountants


M.K.VERMA
102, SAHDEV ENCLAVE, NEAR RATU
ROAD, TELEPHONE EXCHANGE AND
GOVT QUARTER, RANCHI-834001
JHARKHAND

