



**V. ROHATGI & CO.**  
**Chartered Accountants**  
**4th Floor, Arjan Place,**  
**5 Main Road, Ranchi**

**Phone No.:- 91175-25639**  
**Email Id: rnc.vrc@gmail.com**

### AUDITOR'S REPORT

**To The Partners**  
**HI-TECH CONSTRUCTIONS**  
**AAKANSHA HOMES, LATMA ROAD**  
**HATIA,RANCHI-834003**

#### **Report on the Financial Statements :**

We have audited the accompanying financial statements **HI-TECH CONSTRUCTIONS** PAN : AALFH7401D which comprise the Balance Sheet as at 31st March, 2021 and the statement of Profit and Loss Account for the year then ended and a summary of significant accounting policies and other explanatory information.

#### **Management Responsibility for the financial statement:**

The Partner has the accountability for the operations of the firm. The Partner is expected to delegate his responsibilities to various operational agencies within the firm structure, provided that they maintains accountability for those activities and keeps the Executive Committee informed on a regular basis. The maintenance of books of account is the responsibility of the partner as per the applicable financial reporting framework.

#### **Auditors Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the 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 responsible assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk of the material misstatement of the financial statement, whether due to fraud or error. In making those risk assessment, auditor consider internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the



reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 the explanations given to us, the financial statements give the information required by the applicable law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Balance Sheet, of the state of affairs of the Proprietorship as at 31<sup>st</sup> March 2021 and

(b) In the case of the Profit and Loss Account of the **PROFIT** for the year ended on that date;

Place-Ranchi

Date-29.10.2021

UDIN: 21076038AAAAKJ49&2



**CA V. ROHATGI & CO.**

**Chartered Accountants**

FRN:000980C

**CA A.K. MISHRA**

(PARTNER)

M.No. 076038

**HI-TECH CONSTRUCTIONS**  
**AAKANSHA HOMES LATMA BAZAR, HATIA**  
**BALANCE SHEET AS AT 31ST MARCH, 2021**

LIABILITIES	SCH NO	AMOUNT(RS.)	ASSETS	SCH NO	AMOUNT(RS.)
CAPITAL ACCOUNT	1	636,327.00	<u>CURRENT ASSETS</u>		
<u>UNSECURED LOAN</u>			WORK IN PROGRESS		919,275.00
BANSIDHAR LAL		950,000.00	ADVANCE TAX		300,000.00
<u>CURRENT LIABILITIES</u>			<u>CASH AND BANK</u>		
<u>&amp; PROVISION</u>			IDBI BANK		1,961,207.62
EXPENSE PAYABLE		74,600.00	CASH IN HAND		80,968.35
ADVANCE FROM CUSTOMER		159,817.92			
SUNDRY CREDITOR		918,303.61			
GST PAYABLE		54,393.44			
SALARY PAAYBLE		72,000.00			
PROVISION FOR TAX		372,409.00			
AUDIT FEES PAYABLE		23,600.00			
<b>TOTAL</b>		<b>3,261,450.97</b>	<b>TOTAL</b>		<b>3,261,450.97</b>

Notes an Account as per schedule-1

In Terms of our report of Even Date

**FOR V. ROHATGI & CO.**  
Chartered Accountants  
FRN :000980C

  
**CA A.K.MISHRA**  
(PARTNER)  
M.NO-76038



**HI TECH CONSTRUCTION**

**PARTNER**  
**RAJEEV LAL**

**PARTNER**  
**KANAK LATA LAL**

**PLACE:RANCHI**  
**DATE :29.10.2021**  
**UDIN:21076038AAAkJ4982**

# HI-TECH CONSTRUCTIONS

AAKANSHA HOMES LATMA BAZAR, HATIA

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2021

PARTICULARS	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
TO OPENING STOCK	8,275,000.00	BY WORK CERTIFIED	19,893,587.10
TO PURCHASE	5,956,644.91		
TO LABOUR	42,400.00	BY WORK IN PROGRESS	919,275.00
TO OTHER DIRECT EXPENSES	351,650.00		
TO PETTY CONTRACTOR	921,500.00		
TO ELECTRICAL GOODS	11,913.00		
TO LABOUR CESS	73,632.00		
TO DIRECT EXPENSES	2,140,375.00		
<b>TO GROSS PROFIT C/D</b>	<b>3,039,747.19</b>		
	<b>20,812,862.10</b>		<b>20,812,862.10</b>
TO CONSULTATION CHARGE	25,000.00	BY GROSS PROFIT B/D	3,039,747.19
TO ADVERTISING	48,400.00		
TO BANK CHARGES	563.50	BY ROUND OFF	96.09
TO AUDIT FEES	23,600.00		
TO CA OFFICE GST	6,000.00		
TO CAR SERVICING	9,000.00		
TO CAR TYRE	27,500.00		
TO OFFICE EXPENSES	8,600.00		
TO ELECTRICITY BILL	4,020.00		
TO INELIGIBLE INPUT	1,386,543.78		
TO JBVNL	65,000.00		
TO LEGAL CHARGES	7,000.00		
TO SALARY	171,000.00		
TO TRANSPORTATION	60,000.00		
TO VALUATION CHARGES	4,000.00		
<b>TO NET PROFIT</b>	<b>1,193,616.00</b>		
	<b>3,039,843.28</b>		<b>3,039,843.28</b>
TO PROV FOR INCOME TAX	372,409.00	BY NET PROFIT	1,193,616.00
<u>PROFIT TRANSFERRED TO PARTNER'S CAPITAL ACCOUNT</u>			
RAJIV LAL	615,905.25		
KANAK LATA LAL	205,301.75		
<b>TOTAL</b>	<b>1,193,616.00</b>	<b>TOTAL</b>	<b>1,193,616.00</b>

Notes an Account as per schedule-1

In Terms of our report of Even Date

FOR V. ROHATGI & CO.  
Chartered Accountants  
FRN :000980C

CA A.K. MISHRA  
(PARTNER)  
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PLACE: RANCHI  
DATE :29.10.2021  
UDIN:21076038AAAAKJ4982

HI TECH CONSTRUCTION

PARTNER  
RAJEEV LAL

PARTNER  
KANAK LATA LAL

**HI-TECH CONSTRUCTIONS**  
**AAKANSHA HOMES LATMA BAZAR, HATIA**  
**Schedules Forming Part of Balance Sheet As At 31 St March 2020**

**Capital Account of Rajeev Lal**

Particular	Amount Rs	Particular	Amount Rs
To Drawing	9,150,000.00	By Opening Balance	7,111,000.00
To Closing Balance	(68,974.75)	By Nett Profit	615,905.25
		By Intt on Capital	
		By Contribution During the year	1,354,120.00
		By Salary to Partner	-
<b>Total</b>	<b>9,081,025.25</b>	<b>Total</b>	<b>9,081,025.25</b>

**Capital Account of Kanak Lata Lal**

Particular	Amount Rs	Particular	Amount Rs
To Drawing	-	By Opening Balance	-
To Closing Balance	705,301.75	By Contribution During the year	500,000.00
		By Nett Profit	205,301.75
		By Intt on Capital	-
		By Salary to Partner	-
<b>Total</b>	<b>705,301.75</b>	<b>Total</b>	<b>705,301.75</b>

