



**O. P. TULSYAN & CO.**  
CHARTERED ACCOUNTANTS

**BRANCH OFFICE:**

"Sudha Villa", J. C. Road  
1<sup>st</sup>, by-Lane, Lalpur  
Ranchi- 834001

PH. 0651-3254707, 2560003 Fax. 2560003 Email asim\_opt@yahoo.in

**AUDITOR'S REPORT**

1. We have audited the attached Balance Sheet of R D ENTERPRISES (Prop: Ritnakar Dutta) as at 31<sup>st</sup> March, 2016 and the Profit and Loss Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we 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 our audit provides a reasonable basis for our opinion and report that
  - (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - (b) In our opinion, proper books of accounts as required by law have been kept by the entity 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 give a true and fair view in conformity with the accounting principles generally accepted in India:
    - In the case of Balance Sheet, of the State of Affairs as at 31<sup>st</sup> March, 2016 and
    - In the case of Profit & Loss Account, of the profit for the year ended on that date.

For **O. P. TULSYAN & CO.**

FRN 500028N

Chartered Accountants

*Asim*



**CA. ASIM KUMAR**

Partner

M. No. 403471

Ranchi, 14<sup>th</sup> December, 2016

HEAD OFFICE	NEW DELHI	B-27/5, D.S., RAMESH NAGAR, NEAR RAJA GARDEN	PH. 25422346, 25422351
BRANCHES	1. VARANASI	B/38-3, MAHARAJA NAGAR COLONY, MAHMOORGANJ	PH. 2362262, 3241746
	2. KOLKATA	F-13, KAMLALAYA CENTRE, 156A, LENIN SARANI	PH. 2560003, 3254707
	3. LUCKNOW	ROOM No. 201-A, PRINCE COMPLEX, HAZRAT GANJ,	PH. 2217336, 2281977
	4. PUNJAB	ROOM No. 42-43, B.D. COMPLEX, G.T.ROAD, NEAR RAM BHAWAN, MANDI GOBINDGARH	

**R. D. Enterprises**  
**BALANCE SHEET AS ON 31ST MARCH' 2016**

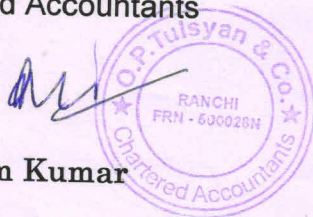
Liabilities	₹	₹	Assets	₹	₹
<b>CAPITAL ACCOUNT:</b>			<b>FIXED ASSETS:</b>		
As per last Account	18,46,938		Gross Block (As per Sch.)	44,35,589	
Add:- Profit During The Year	2,53,090		Less : Depreciation	4,66,718	
	21,00,028		Net Block		39,68,871
Less:- Withdrawals & adjustment	3,54,483	17,45,545	<b>INVESTMENT</b>		
			(In Fixed Deposits)		11,55,822
<b>SECURED LOAN</b>			<b>CURRENT ASSETS, LOANS</b>		
CC A/c- 0061250301978		27,31,510	<b>&amp; ADVANCES:</b>		
(With United Bank of India- Hatia)			<b>CURRENT ASSETS:</b>		
<b>UNSECURED LOAN</b>			<b>Inventories:</b>		
Vendors		9,90,000	Stock In Hand	2,00,200	
			Work in Progress	-	2,00,200
<b>CURRENT LIABILITIES &amp; PROVISIONS:</b>			Sundry Debtors		1,30,000
<b>CURRENT LIABILITIES:</b>			<b>Loans &amp; Advances:</b>		
Sundry Creditors	65,300		T.D.S.Receivable (2015-16)	52,814	52,814
Salary Payable	19,800	85,100	<b>Cash in Hand &amp; at Banks:</b>		
			Cash in Hand		19,020
			Cash at Bank:		
			HDFC Bank- 20632000001518	19,964	
			UBI Hatia- 0061050010025	5,464	25,428
<b>TOTAL</b>		<b>55,52,155</b>	<b>TOTAL</b>		<b>55,52,155</b>

As per our report attached

**For O.P.TULSYAN & CO.**

Firm Reg. No. 500028N

Chartered Accountants



**CA. Asim Kumar**

Partner

M. No. 403471

Ranchi, 14th December, 2016

**For R. D. Enterprises**

**Ritankar Dutta**

Proprietor

R. D. Enterprises

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH'2016

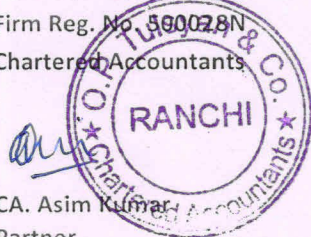
Particulars	Rs.	Rs.	Particulars	Rs.	Rs.
OPENING STOCK:					
Stock In Hand	402,500		Gross Contract Work	5,338,300	
Work In Progress	-	402,500	Work Certified	-	5,338,300
			CLOSING STOCK :		
DIRECT EXPENSES :			Stock in Hand	200,200	
Construction Materials	2,242,300		Work In Progress		200200
Labour Charges	1,295,150	3,537,450			
Gross Profit C/d		1,598,550			
		5,538,500			5,538,500
INDIRECT EXPENSES :			Gross Profit B/d		1,598,550
Salary and other Benefits		140,560	Interest on FDR's		64,630
Security Charges		94,500			
Audit Fees		9,000			
Advertisement Expenses		4,200			
Interest on Bank CC		455,770			
Insurance Charges		53,419			
Telephone Expenses		15,000			
Professional Charges		38,000			
Repairs & Maintenance		15,500			
Printing & Stationary		3,760			
General Expenses		25,480			
Bank Charges		42,034			
Travelling & conveyance		24,200			
Electricity Charges		21,950			
Depreciation		466,718			
Net Profit		253,090			
TOTAL		1,663,181	TOTAL		1,663,180

As per our report attached

For O.P.TULSYAN & CO.

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Ranchi, 14th December, 2016

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Proprietor

## R.D. Enterprises

SOUTH OFFICE PARA DORANDA RANCHI

Fixed Assets as on 31.03.2016:

Figures in ₹

Assets	Rate	WDV on 1.4.2015	Addition		Sale/ Adj.	Total	Depre- Ciation	WDV on 31.3.2016
			Before 1.10.2015	After 1.10.2015				
<b>Block "A"</b>								
Furniture	10%	1,47,409				1,47,409	14,741	1,32,668
<b>Block "B"</b>								
Inverter	15%	4,752	-	-	-	4,752	713	4,039
Computer	15%	16,330				16,330	2,450	13,881
Telephone	15%	12,214				12,214	1,832	10,382
Car & Jeep	15%	8,60,519		-		8,60,519	1,29,078	7,31,441
Air Conditioner	15%	29,284				29,284	4,393	24,891
Vehicle	15%	2090081			-	20,90,081	3,13,512	17,76,569
<b>Subtotal</b>		<b>30,13,180</b>	-	-	-	<b>30,13,180</b>	<b>4,51,977</b>	<b>25,61,203</b>
Land	0%	1275000	-		-	12,75,000	-	12,75,000
<b>Total</b>		<b>44,35,589</b>	-	-	-	<b>44,35,589</b>	<b>4,66,718</b>	<b>39,68,871</b>



## NOTES ON BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

**1. Accounting Policies :**

The financial statements have been prepared under the historical cost convention, in accordance with the generally accepted accounting principles.

All income and expenditure having a material bearing on the financial statements are recognized on accrual basis.

**2. Inventories & Receivable:**

According to the management, Inventories & Receivable has a value on realization equal to the amount stated.

**3. Cash and Bank Balances:**

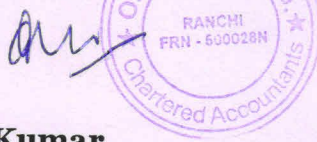
Cash Balance has been taken as per cash book as certified by the proprietor. Bank balances are subject to confirmation.

As per our report attached

**For O. P. TULSYAN & CO.**

FRN 500028N

Chartered Accountants



**CA. Asim Kumar**

Partner

M. No. 403471

**For R. D. ENTERPRISES**

**Ritankar Dutta**

Proprietor

Ranchi, 14<sup>th</sup> December, 2016