

N K SINGH & ASSOCIATES

CHARTERED ACCOUNTANTS

AB-33 & 34, Ashiana Trade Centre
Adityapur, Jamshedpur,
Jharkhand-831013.
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Email Id: k.roshanica@gmail.com

AUDITORS' REPORT -AY 2019-20

To,
M/S. B N CIVITECH
At-GF-5, Prithvi Apartment Shanti Valley,
Hullung Road, Birsanagar, Telco,
Jamshedpur, Jharkhand-831008.

1. We have audited the attached Balance Sheet of M/S. B N CIVITECH as at 31st March, 2019 and also the Profit & Loss Account for the year ended on that date. These financial statements are the responsibility of the firm's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the 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.
3. 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.
4. 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.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information give a true and fair view:
 - (a) in case of the Balance Sheet, of the state of affairs of the firm as at 31st March, 2019; and
 - (b) in case of the Profit & Loss Account, of the profit for the year ended on that date.

Date: 04/02/2020
Place: Jamshedpur



For N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No: 006725C

Roohan
CA. ROSHAN KUMAR
Partner, M. No.420669
UDIN: 20420669AAAAAJ9546

B N CIVITECH

GF-5, Prithivi Apartment Shanti Valley Hurlung Road, Telco Jamshedpur-831008

STATUS : Partnership Firm
FIN. YEAR : 2018-19
ASST. YEAR : 2019-20

COMPUTATION OF TOTAL INCOME

Income from Business

Profit As per Profit & Loss A/c

Gross Total Income

Taxable Income

Rounded Off U/s 288A

Tax on above

Add: E.Cess @ 4%

Less: TCS

Add: Interest U/s 234A

Add: Interest U/s 234B

Add: Interest U/s 234C

Add: Interest U/s 234F

Tax Payable

<u>AMOUNT</u>	<u>AMOUNT</u>
4,82,714.00	4,82,714.00
4,82,714.00	4,82,714.00
4,82,714.00	4,82,710.00
1,44,813.00	1,44,813.00
5,793.00	5,793.00
1,50,606.00	1,50,606.00
-	-
1,50,606.00	1,50,606.00
1,662.00	1,662.00
5,817.00	5,817.00
831.00	831.00
1,000.00	1,000.00
	9,310.00
	<u>1,59,916.00</u>

B N CIVITECH

GF-5, Prithivi Apartment Shanti Valley Hurlung Road, Telco Jamshedpur-831008

BALANCE SHEET AS AT 31st MARCH, 2019

	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
Liabilities					
<u>Partner's Capital Account</u> (As per Sch. "I" Attached)		2,15,04,481	<u>Fixed Assets</u> (As per Sch. "2" Attached)		17,73,066
<u>Secured Loan</u>			<u>Current Assets</u>		
HDFC Car Loan			Stock in Hand	5,72,58,429	
			Sundry Debtors	18,40,491	5,90,98,920
<u>Unsecured Loan</u>			<u>Loans, Advance & Deposits</u>		
Mrs. Mamisha Prasad	13,33,556.89		GST	-	
Mrs. Priya Shankar	11,52,563.89		Loan to Group Company	2,74,83,784	
Mrs. Shalini Shankar	29,93,295.45		TCS	12,397	
Mrs Shanti Devi	7,77,791.72		Appeal Fees	2,42,161	
Mr. Sanjay Sahai	59,08,000.00	1,61,52,103	Other Advances	69,461	
Mrs Geeta Kumari	39,86,894.76		Advances for Land	24,00,100	
			Advances to Supplier	13,13,658	3,15,21,561
<u>Long Term Loans & Advances</u>		3,50,30,238	<u>Cash & Bank Balances</u>		
Advance From Customer			Current Accounts with PNB	2,016	
			Current Accounts with BOI	5,859	
<u>Short Term Loans & Advances</u>			Current Accounts with BOB	30	
Bank of India -O/D	22,88,707	66,62,387	Current Accounts with SBI	3,09,606	
Bank of Baroda-470	43,73,680		Cash in Hand	32,588	3,50,099
<u>Current Liabilities & Provisions</u>					
Sundry Creditors	92,89,216	1,25,63,347			
Outstanding Expenses Payable	32,74,130				
<u>Statutory Liabilities</u>					
Provision For Tax	1,59,916	2,38,683			
GST Payable	72,908				
TDS	5,859				
		9,27,43,645			9,27,43,645



B N CIVITECH

GF-5, Prithivi Apartment Shanti Valley Hurlung Road, Telco Jamshedpur-831008

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stok	2,74,41,182.00	By Sales	80,35,714.00
To Purchases	1,69,00,483.00	By Closing Stock	5,72,58,429.00
To Labour Charges	89,64,252.00		
To Other Direct Expenses	12,78,950.00		
To Gross Profit C/d	1,07,09,276.00		
	6,52,94,143.00	By Gross Profit B/d	6,52,94,143.00
To Salaries	23,91,307.00		
To Staff Welfare	45,780.00		
To Bank Charges	57,632.00		
To Travelling & Conveyance Expenses	95,983.00		
To Power & Fuel Expenses	5,82,832.00		
To Freight Charges	16,543.00		
To Advertisement	1,70,749.00		
To Legal expenses	39,478.00		
To Interest on Statutory Dues	194.00		
To Finance Charges	9,46,351.00		
To General Expenses	7,84,508.00		
To Office Expenses	1,48,048.00		
To Repair & Maintenance	3,34,087.00		
To Misc. Expenses	5,70,626.00		
To Telephone Expenses	37,350.00		
To Donation	2,23,277.00		
To JCB Rent	8,42,984.00		
To Printing & Stationery	75,842.00		
To House Rent	90,500.00		
To Insurance	54,000.00		
To Depreciation	2,96,497.00		
To Balance C/d	29,04,708.00		
	1,07,09,276.00	By Balance b/d	1,07,09,276.00
To Interest to Partner	17,40,193.00		
To Remuneration to Partner	6,81,801.00		
To Provision for Tax	1,50,606.00		
To Net Profit Trfd. to Partners Capital Account	3,32,108.00		
	29,04,708.00		29,04,708.00



BN CIVITECH

GF-5, Prithivi Apartment Shanti Vallay Hurlung Road, Telco Jamshedpur-831008
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT
31ST MARCH, 2019

SCHEDULE - '1'

Partners Capital Account

1. Mr. Jay Shankar Prasad

Opening Balance	75,98,473.00
Adc Introduction of Capital	-
Interest on Capital	9,11,817.00
Partners Remuneration	3,53,368.00
Share of profit	83,027.00
	<u>89,46,685.00</u>

Less: Drawing

LIC

89,46,685.00

Closing Balance as on 31.03.2019

2. Mr. Binay Shankar

Opening Balance	10,59,070.00
Adc Introduction of Capital	-
Interest on Capital	1,27,088.00
Partners Remuneration	2,43,368.00
Share of profit	83,027.00
	<u>15,12,553.00</u>

Less: Drawing

LIC

15,12,553.00

Closing Balance as on 31.03.2019

3. Mr. Uma Shankar

Opening Balance	15,95,290.00
Adc Interest on Capital	1,91,435.00
Partners Remuneration	85,065.00
Share of profit	83,027.00
	<u>19,54,817.00</u>

Less: Drawing

LIC

19,54,817.00

Closing Balance as on 31.03.2019

4. Mrs. Geeta Shankar

Opening Balance	84,97,546.00
Adc Interest on Capital	5,09,853.00
Partners Remuneration	-
Share of profit	83,027.00
	<u>90,90,426.00</u>

Less: Drawing

Others

90,90,426.00

Closing Balance as on 31.03.2019



2,15,04,481.00

B N CIVITECH

GF-5, Prithivi Apartment Shanti Vallley Hurlung Road, Telco Jamshedpur-831008

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH,2019

SCHEDULE - '2'

FIXED ASSETS

Assets	W.D.V as on 01.04.2018	Addition		Total as on 31.03.19	Rate	Depreciation during the year	W.D.V as on 31.03.2019
		Upto 30.09.18	After 30.09.18				
Computers & Accessorie	498	-	-	498	40%	199	299
Furniture & Fixture	2,81,230	-	-	2,81,230	10%	28,123	2,53,107
Machinery	7,53,603	-	-	7,53,603	15%	1,13,040	6,40,563
Vehicle	10,34,232	-	-	10,34,232	15%	1,55,135	8,79,097
Total	20,69,563	-	-	20,69,563		2,96,497	17,73,066

