

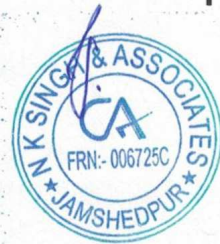


AUDITORS' REPORT –AY 2020-21

**To,
M/S. B N CIVITECH
At- GF-5, PRITHVI APARTMENT, SHANTI VALLEY
HURLUNG ROAD, TELCO, JAMSHEDPUR-831008.**

1. We have audited the attached Balance Sheet of **M/S. B N CIVITECH** as at 31st March, 2020 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, 2020; and
 - (b) in case of the Profit & Loss Account, of the profit for the year ended on that date.

**Date: 06/02/2022
Place: Jamshedpur**



For N K SINGH & ASSOCATES

CHARTERED ACCOUNTANTS

Firm Reg. No: 006725C

Roshan

CA. ROSHAN KUMAR

Partner, M. No.420669

UDIN: 22420669AGMNUN4921

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

BALANCE SHEET AS AT 31st MARCH,2020

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>Partner's Capital Account</u> (As per Sch. "1" Attached)		2,34,30,678	<u>Fixed Assets</u> (As per Sch. "2" Attached)		15,19,686
<u>Secured Loan</u> HDFC Car Loan		3,89,768	<u>Current Assets</u> Stock in Hand	8,45,04,843	
<u>Unsecured Loan</u> Mrs. Manisha Prasad	13,18,507.00		Sundry Debtors	20,94,591	8,65,99,434
Mrs. Priya Shankar	11,40,624.00		<u>Loans, Advance & Deposits</u> GST	-	
Mrs. Shalini Shankar	15,73,219.00		Loan to Group Company	5,33,84,141	
Mrs Shanti Devi	7,77,792.00		TDS	86,212	
Mr. Sanjay Sahai	38,70,250.50		Appeal Fees	2,42,161	
Mrs Geeta Kumari	39,38,225.00	1,26,18,618	Other Advances	70,702	
<u>Long Term Loans & Advances</u> Advance From Customer		10,97,29,413	Advances for Land	1,79,78,713	
<u>Short Term Loans & Advances</u> Bank of Baroda-2679			Advances to Supplier	13,31,822	7,30,93,751
BOI-113			<u>Cash & Bank Balances</u> Current Accounts with PNB	16,134	
			Current Accounts with BOI	899	
			Current Accounts with BOB	90,114	
			Current Accounts with SBI	37,53,816	
			Cash in Hand	6,885	38,67,848
<u>Current Liabilities & Provisions</u> Sundry Creditors	1,02,36,029				
Outstanding Expenses Payable	25,94,679	1,28,30,709			
<u>Statutory Liabilities</u> Provision For Tax	1,07,444				
GST Payable	1,07,733				
TDS	-	2,15,177			
		16,50,80,718			16,50,80,718

Place: Jamshedpur
Dated: 06/02/2022



FOR N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 006725C

Roshan
CA. ROSHAN KUMAR (FCA)
PARTNER
MEM: 420669
UDIN: 22420669AGMNUN4921

B N CIVITECH**GF-5, Prithivi Apartment Shanti Valley Hurlung Road, Telco Jamshedpur-831008****PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stok	5,72,58,429.00	By Sales	60,11,000.00
To Purchases	1,78,85,888.00	By Closing Stock	8,45,04,843.00
To Labour Charges	75,42,700.00		
To Other Direct Expenses	13,04,030.00		
To Gross Profit C/d	65,24,796.00		
	9,05,15,843.00		9,05,15,843.00
To Salaries	23,65,906.00	By Gross Profit B/d	65,24,796.00
To Bank Charges	58,886.00		
To Travelling & Conveyance Expenses	98,524.00		
To Power & Fuel Expenses	2,87,422.00		
To Freight Charges	17,774.00		
To Advertisement	1,20,749.00		
To Legal expenses	41,619.00		
To Finance Charges	5,78,444.00		
To General Expenses	1,30,388.00		
To Office Expenses	62,638.00		
To Repair & Maintenance	84,087.00		
To Misc. Expenses	1,16,526.00		
To Telephone Expenses	11,940.00		
To Printing & Stationery	50,432.00		
To Insuarance	54,000.00		
To Depreciation	2,53,380.00		
To Balance C/d	21,92,081.00		
	65,24,796.00		65,24,796.00
To Interest to Partner	12,31,421.00	By Balance b/d	21,92,081.00
To Remuneration to Partner	6,00,000.00		
To Provision for Tax	1,07,444.00		
To Net Profit Trfd. to Partners			
Capital Account	2,53,216.00		
	21,92,081.00		21,92,081.00

In term of our report of even date attached. Significant poicies & notes on account marked as Schedule I



FOR N K SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
 FRN: 006725C

Roshan
CA. ROSHAN KUMAR (FCA)
PARTNER

MEM: 420669

UDIN: 22420669AGMNUN4921

Place: Jamshedpur

Dated: 06/02/2022

B N CIVITECH

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

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT

31ST MARCH,2020

SCHEDULE - '1'

Partners Capital Account

1. Mr. Jay Shankar Prasad

	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
Opening Balance	89,46,685.00	
Adc Introduction of Capital	-	
Interest on Capital	3,68,401.00	
Partners Remuneration	2,50,000.00	
Share of profit	63,304.00	
	<u>96,28,390.00</u>	
Less: Drawing		
LIC	-	
Others	4,08,440.00	
	<u>4,08,440.00</u>	
Closing Balance as on 31.03.2020		92,19,950.00

2. Mr. Binay Shankar

Opening Balance	15,12,553.00	
Adc Introduction of Capital	-	
Interest on Capital	1,88,046.00	
Partners Remuneration	2,50,000.00	
Share of profit	63,304.00	
	<u>20,13,903.00</u>	
Less: Drawing		
LIC	-	
Others	-	
	<u>-</u>	
Closing Balance as on 31.03.2020		20,13,903.00

3. Mr. Uma Shankar

Opening Balance	19,54,817.00	
Adc Interest on Capital	1,29,548.00	
Partners Remuneration	1,00,000.00	
Share of profit	63,304.00	
	<u>22,47,669.00</u>	
Less: Drawing		
LIC	-	
Others	-	
	<u>-</u>	
Closing Balance as on 31.03.2020		22,47,669.00

4. Mrs. Geeta Shankar

Opening Balance	90,90,426.00	
Adc Interest on Capital	5,45,426.00	
Partners Remuneration	2,50,000.00	
Share of profit	63,304.00	
	<u>99,49,156.00</u>	
Less: Drawing		
Others	-	
	<u>-</u>	
Closing Balance as on 31.03.2020		99,49,156.00

2,34,30,678.00



B N CIVITECH

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

SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH,2020

SCHEDULE - '2'
FIXED ASSETS

Assets	W.D.V as on 01.04.2019	Addition		Total as on 31.03.20	Rate	Depreciation during the year	W.D.V as on 31.03.2020
	Upto 30.09.19	After 30.09.19					
Computers & Accessorie	299	-	-	299	40%	120	179
Furniture & Fixture	2,53,107	-	-	2,53,107	10%	25,311	2,27,796
Machinery	6,40,563	-	-	6,40,563	15%	96,084	5,44,479
Vehicle	8,79,097	-	-	8,79,097	15%	1,31,865	7,47,232
Total	17,73,066	-	-	17,73,066		2,53,380	15,19,686

