

STATE FINANCIAL AUDIT REPORT  
AND  
STATEMENT OF ACCOUNTS

OF

M/S G.S.CONSTRUCTIONS  
PROP: BAJRANG PRADHAN  
GSTN: 20DHNPP9105G1ZC  
PAN: DHNPP9105G

FINANCIAL YEAR: 2021-2022

PREPARED BY:-

M/s OJHA & CO.  
CHARTERED ACCOUNTANTS

OFFICE: HE-19, CITY CENTER SECTOR-4, BOKARO STEEL CITY  
(BSC) Sector-IV,P.O.Shiarda, Bokaro (Jharkhand)-827004.

MOB: 9905534668, 7004552654

EMAIL: rvmk2812@gmail.com

**STATEMENT OF FINANCIAL REPORT  
OF  
M/S G.S.CONSTRUCTION**

We have verify the statement of accounts and relevant documents provided by firm and audited the attached Balance Sheet and Profit & Loss Accounts of M/s G.S.Construction, having PAN- DHNPP9105G and GSTN-20DHNPP9105G1ZC on the basis of documents maintenance and provided of Financial Year 2021-22 and report that:-

- 1) We have obtained all relevant documents as well as information and explanation, which to the best of our knowledge and belief were necessary for the purpose of audit.
- 2) The books of accounts and others documents provided by the firm is in agreement with the final verified accounts and statement of financial report.

In our opinion that:

- 1) Firm Statement of Accounts, Profit & Loss and Balance Sheet showing a true and fair view of the state of affairs of M/s G.S.Construction as on 31<sup>st</sup> March 2022.
- 2) On the basis of records provided by firm, the profit & loss account showing a true and fair view of the profit.

Place:

Date:

For OJHA & CO.  
Chartered Accountants

(CA S.K.Choudhary)  
Meb No: - 012380

**M/S G.S.CONSTRUCTION**  
**PROP:BAJRANG PRADHAN**  
 ADD: H.NO-70,ASANGI INDUSTRIAL AREA  
 ADITYAPUR, DISTT-SERAIKELA KHARSWAN  
 BALANCE SHEET AS ON 31.03.2022

| LIABILITIES  | Amount              | ASSETS  | Amount              |
|--|---------------------|---|---------------------|
| <b>Proprietors's Capital</b><br>(As per Schedule "B" annexed.) | 1,667,124.00        | <b>Fixed Assets</b><br>(As per Schedule "A" annexed.) | 976,383.00          |
| Unsecured Loan   |                     | <b>Current Assets, Loans &amp; Advances:-</b>         |                     |
|  |                     | <b>A. Current Assets</b>                              |                     |
| <b>Current Liabilities &amp; Provisions</b>                    |                     | Sundry Debtors  | 458,769.00          |
| Sundry Creditors   | 185,350.00          | Cash in Hand  | 375,000.00          |
| Audit Fee Payable  | 20,000.00           | <b>Cash at Bank :</b>                                 |                     |
| Income Tax Payable   | -                   | HDFC Bank-Adityapur                                   | 45,822.00           |
| Other Liabilities & Provisions                                 | 28,500.00           | <b>B. Loans &amp; Advances</b>                        |                     |
|  |                     | IT -TDS (2021-22)                                     |                     |
|  |                     | Advance to Suppliers                                  | 45,000.00           |
| <b>TOTAL</b>   | <b>1,900,974.00</b> | <b>TOTAL</b>  | <b>1,900,974.00</b> |

Signed in terms of our report on even date annexed.

For G.S.Construction


**G. S. CONSTRUCTION**

*Bajrang Pradhan*  
 Proprietor

**Proprietor**

Place : Jamshedpur

Date :

For Other  
 Chartered Accountant  
  
 (CA S.K. Choudhery)  
 M.No. 012380

UDIN:

23012380BQV4BE1623

**M/S G.S.CONSTRUCTION**  
**PROP:BAJRANG PRADHAN**  
 ADD: H.NO-70,ASANGI INDUSTRIAL AREA  
 ADITYAPUR, DISTT-SERAIKELA KHARSWAN  
 PROFIT & LOSS ACCOUNTS (01.04.2021 to 31.03.2022)

| Particulars                               | Amount              | Particulars                      | Amount              |
|---|---------------------|----------------------------------|---------------------|
| To Purchases of Materials                 | 4,188,750.00        | By Gross Receipts (Const. & JDA) | 6,975,500.00        |
| To Salary & Wages                         | 424,350.00          | By Income From Other Sources     | 333,470.00          |
| To Power & Fuel                           | 298,200.00          |                                  |                     |
| To Fright Inward                          | 211,000.00          |                                  |                     |
| To Site Development Exp.                  | 1,066,250.00        |                                  |                     |
| To Bank Charges                           | 8,740.00            |                                  |                     |
| To Printing & Stationery                  | 7,320.00            |                                  |                     |
| To Postage & Courier                      | 18,800.00           |                                  |                     |
| To Misc. Expenses                         | 68,750.00           |                                  |                     |
| To Bonus to Workes                        | 88,900.00           |                                  |                     |
| To Freight Outward                        | 39,600.00           |                                  |                     |
| To Security Expenses                      | 72,000.00           |                                  |                     |
| To Audit & GST Filing Fee                 | 20,000.00           |                                  |                     |
| To Staff Welfare                          | 19,200.00           |                                  |                     |
| To Travelling & Conveyance                | 23,550.00           |                                  |                     |
| To Repair & Maintainance                  | 158,900.00          |                                  |                     |
| To Telephone,Mobile & Internet Exp.       | 21,750.00           |                                  |                     |
| To Depreciation                           | 170,060.00          |                                  |                     |
| To Net Profit c/d                         | 402,850.00          |                                  |                     |
| <b>TOTAL</b>                              | <b>7,308,970.00</b> | <b>TOTAL</b>                     | <b>7,308,970.00</b> |
| To Provision For Income Tax               | 0.00                | To Net Profit b/d                | 402,850.00          |
| To Net Profit (Transferred to Proprietor) | 402,850.00          |                                  |                     |
| <b>TOTAL</b>                              |                     | <b>TOTAL</b>                     |                     |

Signed in terms of our report on even date annexed.

For G.S.Construction

**G. S. CONSTRUCTION**

Proprietor

*Bajrang Pradhan*  
**Proprietor**

Place: Jamshedpur

Date:

UDIN: 23012380BGVLBE1623

For Ojha & Co.

Chartered Accountants



(CA Sanjay Choudhary)

M.No.012380

**M/S G.S.CONSTRUCTION**  
**ADD: H.NO-70,ASANGI INDUSTRIAL AREA**  
**ADITYAPUR, DISTT-SERAIKELA KHARSWAN**

Schedule - "B "

**PARTNER'S CAPITAL A/C AS ON 31.03.2022**

| Particulars        | Amount              | Particulars       | Amount              |
|--------------------|---------------------|-------------------|---------------------|
| To Drawings        | 500,000.00          | By Cash & Bank    | 420,822.00          |
|                    |                     | By Net profit     | 402,850.00          |
| TO Closing Balance | 1,667,124.00        | Capital Introduce | 1,343,452.00        |
| <b>TOTAL</b>       | <b>2,167,124.00</b> | <b>TOTAL</b>      | <b>2,167,124.00</b> |



**M/S G.S.CONSTRUCTION**  
**ADD: H.NO-70,ASANGI INDUSTRIAL AREA**  
**ADITYAPUR, DISTT-SERAIKELA KHARSWAN**

Schedule - "A"  
**FIXED ASSETS AS ON 31.03.2022**

| S.N<br>O. | Description              | W.D.V as at<br>01.04.2021 | Addition During the year |                  | Sale/Di<br>sposal<br>during<br>the year | TOTAL        | Rate of<br>Dep. | Dep. For the<br>year | W.D.V. as at<br>31.03.2022 |
|-----------|--------------------------|---------------------------|--------------------------|------------------|---|--------------|-----------------|----------------------|----------------------------|
|           |                          |                           | Within six<br>months     | After six months |   |              |                 |                      |                            |
|           | <b>BLOCK - I</b>         |                           |                          |                  |   |              |                 |                      |                            |
| 1         | Furniture & Fixture      | 38,137.00                 | -                        | -                | -                                       | 38,137.00    | 10.00%          | 3,814.00             | 34,323.00                  |
|           | <b>TOTAL BLOCK - I</b>   | 38,137.00                 | -                        | -                | -                                       | 38,137.00    |                 | 3,814.00             | 34,323.00                  |
|           | <b>BLOCK - II</b>        |                           |                          |                  |   |              |                 |                      |                            |
| 2         | Plant & Machinery        | 1,081,684.00              | -                        | -                | -                                       | 1,081,684.00 | 15.00%          | 162,253.00           | 919,431.00                 |
|           | <b>TOTAL BLOCK - II</b>  | 1,081,684.00              | -                        | -                | -                                       | 1,081,684.00 |                 | 162,253.00           | 919,431.00                 |
|           | <b>BLOCK - III</b>       |                           |                          |                  |   |              |                 |                      |                            |
| 3         | Computer                 | 26,622.00                 | -                        | -                | -                                       | 26,622.00    | 15.00%          | 3,993.00             | 22,629.00                  |
|           | <b>TOTAL BLOCK - III</b> | 26,622.00                 | -                        | -                | -                                       | 26,622.00    |                 | 3,993.00             | 22,629.00                  |
|           | <b>GRAND TOTAL</b>       | 1,146,443.00              | -                        | -                | -                                       | 1,146,443.00 | -               | 170,060.00           | 976,383.00                 |

Signed in terms of our report of even date annexed.

For G.S. Construction  
**G. S. CONSTRUCTION**

*Bejrang Pradhan*  
 Proprietor  
**Proprietor**

Date:  
 UDIN: 23012380BGVLBE1623

For **CHAHA & CO**  
 Chartered Accountants  
*Sanjay K. Choudhary*  
 (CA No. 12380)  
 Chartered Accountants

UDIN: