

**VARDHAN BUILDERS AND DEVELOPERS**  
KUSUM VIHAR, P.O.- KOYLA NAGAR  
DHANBAD, JHARKHAND - 826005

BALANCE SHEET AS ON 31ST MARCH, 2021

Capital & Liabilities	Amount	Amount	Assets & Properties	Amount	Amount
<b>I PARTNER'S CAPITAL A/c</b> (As per Annexure "A")		39,22,596.00	<b>I LOANS &amp; ADVANCES</b> Kumar Ritesh Subala Highland Shubhodini Dhar	7,50,000.00 1,70,000.00 1,00,000.00	10,20,000.00
<b>II LOANS &amp; LIABILITIES</b> <u>Unsecured Loans</u> Ajay Kumar Singh Prem Prakash	6,60,000.00 1,50,000.00	8,10,000.00	<b>II CURRENT ASSTES</b> <b>(A) Inventories:-</b> Work-in-Progress (As valued certified by the Partners)		1,17,34,731.65
<b>III CURRENT LIABILITIES &amp; PROVISIONS</b> GST Payable Unpaid Audit Fee	3,79,433.18 20,000.00	3,99,433.18	<b>(B) Advance on Current A/c</b> (As per Annexure "D")		20,13,127.08
<u>Sundry Creditors</u> (As per Annexure "B")		7,04,461.82	<b>(C) Sundry Debtors</b> (As per Annexure "E")		74,28,938.00
<u>Advance from Parties</u> (As per Annexure "C")		1,75,35,101.00	<b>(D) Balance with Revenue Authorities</b> GST Cash Ledger T.D.S. Receivable	3,620.00 8,973.00	12,593.00
			<b>(E) Cash &amp; Bank Balances:-</b> Bandhan Bank (A/c No.- 10180001770975) (IFSC: BDBL0001821)	1,50,083.37	
			HDFC Bank Ltd. (A/c No.- 50200055902767 (IFSC - HDFC0002679)	3,20,882.00	
			IDBI Bank Ltd. (A/c No.- 1256102000003599) (IFSC: IBKL0001256)	5,94,322.74	
Significant Accounting Policies (As per Schedule 'F')			Cash in Hand	33,988.00	10,99,276.11
			<u>Profit &amp; Loss A/c</u> Net Loss C/f		62,926.16
		<b>2,33,71,592.00</b>			<b>2,33,71,592.00</b>

In the terms of our report of even date  
For S. K. SULTANIA & CO.  
(Reg. No. - 015087C)  
CHARTERED ACCOUNTANTS

  


(S. K. SULTANIA) - Partner  
(Membership No.- 410124)

Dhanbad  
Date : The 14<sup>th</sup> February'2022.

UDIN: 22410124 ACJ@CE 4757

**VARDHAN BUILDERS AND DEVELOPERS**  
KUSUM VIHAR, P.O.- KOYLA NAGAR  
DHANBAD, JHARKHAND - 826005

SCHEDULE "A" FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2021  
PARTNER'S CAPITAL ACCOUNT

Sl. No.	Name of Partners	Balance as on 01/04/20	Capital Contribution	Interest on Capital	Remuneration To Partner	Share of Profit	Total	Withdrawals	Closing Balance as on 31/03/21
1	Adarsh Anand	23,99,668.50	33,500.00	-	-	-	24,33,168.50	9,66,420.00	14,66,748.50
2	Aakash Kumar	26,39,707.50	1,30,560.00	-	-	-	27,70,267.50	3,14,420.00	24,55,847.50
	<b>Total</b>	<b>50,39,376.00</b>	<b>1,64,060.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,03,436.00</b>	<b>12,80,840.00</b>	<b>39,22,596.00</b>

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For S. K. SULTANIA & CO.

(Reg. No.- 015087C)

CHARTERED ACCOUNTANTS



Dhanbad

Date : The 14<sup>th</sup> February'2022.

(S.K. SULTANIA) -Partner

(Membership No.- 410124)

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KUSUM VIHAR, P.O.- KOYLA NAGAR  
DHANBAD, JHARKHAND - 826005

SCHEDULE "B" FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2021  
SUNDRY CREDITORS

S.No.	Particulars	Amount Rs.
1	Hindustan Sales Agency	76,803.78
2	Jagarnath Sanitary	2,95,790.04
3	Sharda Fly Ash Bricks	2,16,007.00
4	Sri Balajee Marble Tiles	1,15,861.00
		<b>7,04,461.82</b>

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Dhanbad  
Date : The 14<sup>th</sup> February'2022.

(S. K. SULTANIA) - Partner  
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**VARDHAN BUILDERS AND DEVELOPERS**

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SCHEDULE "C" FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2021  
ADVANCE FROM PARTIES

S.No.	Particulars	Amount Rs.
1	Ankit Sinha / Swati Sinha	23,24,000.00
2	Shashikant Paswan	60,000.00
3	Shekhar Kumar Singh	20,000.00
4	Minakshi Kumari	2,00,000.00
5	Nirbhay Kumar Singh	16,01,000.00
6	Pankaj Kumar Dubey	21,00,000.00
7	Pragti Mandal	26,63,000.00
8	Sushil kumar	20,01,000.00
9	Bhagwan Singh	14,91,000.00
10	Rajesh Kumar	18,00,000.00
11	Ravi Ranjan	15,99,101.00
12	Vidya Yadav	16,25,000.00
13	Archana Rani Malick	51,000.00
		<b>1,75,35,101.00</b>

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Dhanbad  
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SCHEDULE "D" FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2021  
ADVANCE AGAINST PURCHASE

S.No.	Particulars	Amount Rs.
1	Balajee Sanitary & Steel	3,33,468.00
2	Balajee Steel	7,26,700.08
3	Bs Traders	42,600.00
4	Ganesh Hardware	1,20,000.00
5	Gopal Enterprises	2,44,895.00
6	Maa Shakti Steel	22,900.00
7	Shree Ram Steel	76,952.00
8	Sinet Elevators	1,90,000.00
9	Suryawati Ply	48,111.00
10	Triveni Marbles & Tiles	1,08,001.00
11	Vk Glass & Ply	99,500.00
		<b>20,13,127.08</b>

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Dhanbad  
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SCHEDULE "E" FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2021  
SUNDRY DEBTORS

S.No.	Particulars	Amount Rs.
1	Dadan Chatterjee	3,65,000.00
2	Durgawati Devi	2,70,000.00
3	Hemlata Chouhan / Vivek Chouhan	1,25,000.00
4	Mala Chakraborty	9,10,000.00
5	Nilam Kumari	4,70,000.00
6	Pradeep Layak	8,10,000.00
7	Prity Kumari	9,40,000.00
8	Rupa Bose	1,95,000.00
9	Sangeeta Thakur / Gopal Thakur	2,10,000.00
10	Sima Pandey / Santosh Pandey	4,42,000.00
11	Sindhu Kumari / Prem Kumar	7,49,000.00
12	Sony Pandey / Manoj Pandey	2,27,500.00
13	Nandani Dubey	2,27,500.00
14	Neha Rana / Umesh Rana	6,60,000.00
15	Ranjit Kumar Jha	3,72,938.00
16	Tania Chaterjee	4,55,000.00
		<b>74,28,938.00</b>

In the terms of our report of even date  
For S. K. SULTANIA & CO.  
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CHARTERED ACCOUNTANTS



Dhanbad  
Date : The 14<sup>th</sup> February'2022.

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Schedule 'F' Forming Part of the Balance Sheet and Profit & Loss Account  
for the year ended 31<sup>st</sup> March, 2021.

Significant Accounting Policies

1. Depreciation  
N.A.
2. Fixed Assets  
N.A.
3. Inventories  
At Cost.
4. Accounting Concepts  
The Firm follows mercantile system of Accounting.
5. There is no contingent liabilities existing as on 31/03/2021.
6. Management is responsible for the Preparation of these financial statement that give a true and fair view of the Financial Position, financial performance of the assessee. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.
7. 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 reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the firm's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also involves evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate 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.

Place : Dhanbad

Date : The 14<sup>th</sup> February'2022.

In terms of our report of even date  
For S.K. SULTANIA & CO.  
(Reg. No. 015087C)  
CHARTERED ACCOUNTANTS

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(Membership No. 410124)

