

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED
CIN : U45201JH2013PTC086256
AT MAIN ROAD SARAIIDHELA , DHANBAD, JHARKHAND - 828127

Notes to Accounts (Forming part of Balance Sheet)

Note No. 1 : Share Capital

Part (a)

Particulars	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	No. of Share	Amount	No. of Share	Amount
Authorized Share Capital				
Equity Shares of Rs.100/- Each	10,000.00	1,000,000.00	10,000.00	1,000,000.00
		-		-
Issued, Subscribed and Paid Up Capital				
Equity Shares of Rs. 100/- Each	8,000.00	800,000.00	8,000.00	800,000.00
		-		-
Total	8,000.00	800,000.00	8,000.00	800,000.00

Part (b)

Reconciliation of the Shares Outstanding at the beginning and at the end of the year

Equity Shares	Number	Amount	Number	Amount
At the beginning of the year	8,000.00	800,000.00	8,000.00	800,000.00
Issued during the year		-		-
Outstanding at the end of the year	8,000.00	800,000.00	8,000.00	800,000.00

Part (c)

Terms/Rights attached

i Equity Shares

The Company has only one class of Equity shares having a par value of Rs. 100/-. Each holder of equity shares is entitled to one vote per share.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the During the Year Ended 31st March 2021. The amount of per share dividend recognized as distributions to equity shareholders was Rs. NIL (For 31st March 2020 was Rs. NIL) ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

There are No (Previous Year No) rights, preferentials, and restrictions attaching to each class of shares including restriction on the distributions of dividend and the repayment of capital.

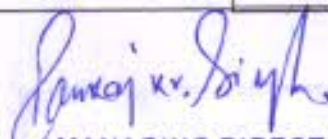
There are Nil (Previous Year Nil) number of shares in respect of each class as the company held by its holding company or its ultimate holding company including shares held by or by subsidiary or associate of holding company or the ultimate holding company in aggregate.

ii Preference Shares : NA

Part (d)

Details of Shareholders holding more than 5% Shares in the Company

Name of the Shareholders	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
Mr. Pankaj Kumar Singh	4,000.00	50.00%	4,000.00	50.00%
Mr. Mahesh Prasad	4,000.00	50.00%	4,000.00	50.00%
	8,000.00		8,000.00	


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

There are Nil (Previous Year Nil) number of shares reserved for ~~issuance~~ / commitment of sales of shares / disinvestment including the terms and amounts.

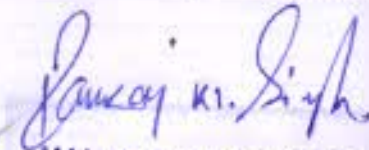
For the periods of Five Years immediately preceeding the dates as at which the Balance Sheet is prepared.

Particulars	No. of Shares
Aggregate numbers and class of shares allotted as fully paid pursuant to contracts without payment being received in cash	NIL
Aggregate numbers and class of shares allotted as fully paid by way of issue Shares	NIL
Aggregate numbers and class of shares bought back	NIL
There are NO (Previous Year No) Securities convertible into Equity/ Preference Shares.	
There are NO (Previous Year No) calls unpaid including call unpaid by shareholders and officers as on Balance Sheet date.	
There are NO (Previous Year No) forfeited shares (amount originally paid) as on Balance Sheet date.	

Part (e)

Details of Shareholders holding by promoters in the Company

Name of the Shareholders	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
Mr. Pankaj Kumar Singh	4,000.00	50.00%	4,000.00	50.00%
Mr. Mahesh Prasad	4,000.00	50.00%	4,000.00	50.00%
	8,000.00		8,000.00	


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN : U45200JH2015PTC000001

PAN : AACTD0000

AT MAIN ROAD SARAIHILLA, BHUBANESHWAR, JHARSHAND - 828127

Income & Expenditure Statement for the Year ending 31st March 2021

(Amount in Rupees)

Particulars		Figures for the current reporting period 31/03/2021	Figures for the previous reporting period 31/03/2020
1	2	3	4
I. Revenue from operations		-	3,204,000.00
II. Other income		-	-
III. Total Income (I + II)		-	3,204,000.00
IV. Expenses:			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of			
finished goods		-	-
work-in-progress and		-	2,554,320.00
Stock-in-Trade		-	-
Employee benefits expense		-	160,000.00
Finance costs		-	260.80
Depreciation and amortisation expense		25,959.00	1,054.36
Other expenses		-	445,835.40
Total expenses		25,959.00	3,161,470.56
V. Profit before exceptional and extraordinary items and tax (III - IV)		(25,959.00)	42,529.44
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		(25,959.00)	42,529.44
VIII. Extraordinary items			
IX. Profit before tax (VII- VIII)		(25,959.00)	42,529.44
X. Tax expense:			
(1) Current Tax		-	11,057.65
(2) Deferred Tax Assets		-	-
(3) Deferred Tax Liabilities		1,227.00	103.00
XI. Profit (Loss) for the period from continuing operations (VII-VIII)		(27,186.00)	31,368.79
XII. Profit(loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI + XIV)		(27,186.00)	31,368.79
Earnings per equity share:			
(1) Basic	26	(0.03)	0.04
(2) Diluted	27	(0.03)	0.04

The accompanying notes form an integral part of these financial statements
As per our Report of even date attached.

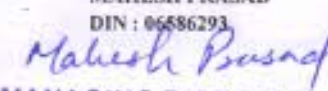
For N K SINGH & ASSOCIATES
Chartered Accountants
Firm Regn No. 006725C

For and on Behalf of Board of Directors of
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

CA ROSHAN KUMAR (FCA)
Partner
Membership No. 420669
Date:
UDIN:
Place: Jamshedpur

Director
PANKAJ KUMAR SINGH
DIN : 06586261

MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Director
MAHESH PRASAD
DIN : 06586293

MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

CIN : U45200GJ2015PTC000000

PAN : AACTG9986L

AT MAIN ROAD SARAIKHELA, DISTRICTAL BUREAU ROAD - 828117

Balance Sheet as at 31st March 2020

(Amount in Rupees)

Particulars	Note No.	Figures as at the end of the current reporting period 31/03/2020	Figures as at the end of the previous reporting period 31/03/2019
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	1	800,000.00	800,000.00
(b) Reserves and surplus	2	14,525.84	22,525.16
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	3	2,019,000.00	2,019,000.00
(b) Deferred tax liabilities (Net)	10	103.00	103.00
(c) Other Long-term liabilities	4	-	-
(d) Long-term provisions	5	-	-
(4) Current liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables:-	7		
(A) total outstanding dues of micro enterprises and small enterprises; and			13,965.00
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]			
(c) Other current liabilities	8	520,000.00	520,000.00
(d) Short-term provisions	9	29,557.65	29,557.65
Total		5,277,226.81	3,405,150.81
II. Assets			
Non-current assets			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	10	331,669.11	3,018.11
(ii) Intangible assets	11	-	-
(ia) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	12	-	-
(c) Deferred tax assets (net)	10	-	-
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	13,347.82
(2) Current assets			
(a) Current investments			
(b) Inventories		5,311,124.64	504,841.34
(c) Trade receivables	15	621,750.00	621,750.00
(d) Cash and cash equivalents	16	136,405.06	58,515.54
(e) Short-term loans and advances	17	700,000.00	2,100,000.00
(f) Other current assets	18	106,278.00	106,278.00
Total		5,277,226.81	3,405,150.81
Contingent liabilities and commitments	19		
Summary of Significant Accounting Policies	20		

The accompanying notes form an integral part of these financial statements

As per our Report of even date attached

For N K SINGH & ASSOCIATES

Chartered Accountants

Firm Regn No. 006725C

CA ROSHAN KUMAR (FCA)

Partner

Membership No. 420669

Date:

UDIN:

Place: Jamshedpur

For and on Behalf of Board of Directors of
LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED

Director

PANKAJ KUMAR SINGH

DIN : 06586261

Pankaj K. Singh
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Director

MAHESH PRASAD

DIN : 06586293

Mahesh Prasad
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

COMPUTATION OF INCOME & TAX PROVISION
FOR THE ASSESSMENT YEAR 2019-20
PAN : AACCL6753G

(A)	As Per Provision under Section 115BAB of Income Tax:	Rs.
	Profit Before Tax as per Profit & Loss Account	(25,959)
	Add: Penalty Debited to PL Account	25,959
	Add: Depreciation as per Company Act Debited to PL Account	-
		30,281
	Less: Depreciation as per Income Tax Act (as per attached details with Form No. 3CD)	(30,281)
	Gross Total Income as per Income Tax Act	-
	Less: Deduction under Chapter VI of IT Act	(30,281)
	Total Income as per Income Tax Act	-
	Add: EPF & ESI Not Paid	(30,281)
	Gross Total Income as per Income Tax Act	(5,196)
	Tax on GTI	-
(B)	As Per MAT Provisions:	
	Profit Before Tax & FBT as per Profit & Loss Account	-
	Rounded Off (in Multiple of Rs. 10)	-
	Tax as per MAT @ 19.055%	-
	Rounded Off (in Multiple of Rs. 1)	-
		(5,196)
(C)	Provision of Tax Higher of A & B	5,032
	Interest Payable U/s 234B	3,173
	Interest Payable U/s 234C	-
	Less : Self Assessment Tax Paid	-
	BSR Code : 0242465	-
	Date of Tender : 11-09-2019	-
	Challan Serial No. 00819	-
	Canara Bank, Jayanagar Branch, Bangalore	-
	Interest Paid	3,009
	Payable:	11,425
	Net Payable	(8,416)



Ramraj K. Singh
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Manish Basal
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Note No. 2: Reserves and Surplus

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Capital Reserves		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(b) Capital Redemption Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(d) Debenture Redemption Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(e) Revaluation Reserve		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(f) Share Options Outstanding Account		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(g) Other Reserves (specify the nature and purpose of each reserve and the amount in respect thereof)		
Opening Balance		
Addition during the year		
Transfer during the year		
Closing Balance		
(h) Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and transfer to/ from reserves, etc.		
Opening Balance	22,525.16	(8,843.63)
Addition during the year	(27,186.00)	31,368.79
Adjustment of D.T.L.		
Closing Balance	(4,660.84)	22,525.16
Total	(4,660.84)	22,525.16

Note No. 3: Long-Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds/debentures		
(b) Term loans		
(A) from banks		
(B) from other parties		
(c) Deferred payment liabilities		
(d) Deposits		
(e) Loans and advances from related parties		
1) From Pankaj Kumar Singh	3,340,000.00	1,500,000.00
2) From Mahesh Prasad	519,000.00	519,000.00
(f) Long term maturities of finance lease obligations		
(g) Other loans and advances (other than related party)		
Total	3,859,000.00	2,019,000.00

Note No. 4: Other Long-term Liabilities

Pankaj Kumar Singh
MANAGING DIRECTOR
LOCUS BUILDERS & DEVELOPERS PVT. LTD.

Mahesh Prasad
MANAGING DIRECTOR
LOCUS BUILDERS & DEVELOPERS PVT. LTD.

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current liabilities of finance lease obligations	--	--
(b) Interest accrued but not due on borrowings	--	--
(c) Interest accrued and due on borrowings	--	--
(d) Income received in advance	--	--
(e) Unpaid dividends	--	--
(f) Application money received for allotment of securities and due for refund and interest accrued thereon	--	--
(g) Unpaid matured deposits and interest accrued thereon	--	--
(h) Unpaid matured debentures and interest accrued thereon	--	--
(i) Other payables		
1. Director Remuneration Payable	592,000.00	520,000.00
2. Work Space Rent	--	--
3. Office Rent Payable	--	--
Total	592,000.00	520,000.00

Jamraj K. Singh
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Mahesh Pasad
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables		
(b) Others		
Total		

Note No. 5 : Long-term provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits		
(b) Others (specify nature)		
Total		

Note No. 6 : Short-term borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans repayable on demand		
(A) from banks		
(b) from other parties		
(b) Loans and advances from related parties		
(c) Deposits		
(d) Installments of term loan due within one year		
Total		

Note No. 7 : Trade Payables

Particulars	Outstanding for following periods from due date of payment (Cr)			
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i) MSME				
(ii) Others				
(iii) Disputed dues - MSME				
(iv) Disputed dues - Others				
Total				

Note No. 7 : Trade Payables

Particulars	Outstanding for following periods from due date of payment (Cr)			
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
	13,965.00			
(i) MSME				
(ii) Others				
(iii) Disputed dues - MSME				
(iv) Disputed dues - Others	13,965.00			
Total				

Lawrence K. Singh
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Mahesh Prasad
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Note No. 8 : Other current liabilities

Note No. 20 : Revenue from Operations

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of products		
1) Gross Receipts from Sale of Flat's	-	3,204,000.00
(b) Sale of services:		
Total	-	3,204,000.00

Note No. 21 : Other Income

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income (in case of a company other than a finance company)		
(b) Dividend Income		
(c) Net gain/loss on sale of investments		
(d) Other non-operating income (net of expenses directly attributable to such income)	-	-
Total	-	-

Note No. 22 : Change in Inventories

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Finished Goods		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Work-in-Progress		
Inventory at the beginning of the year	504,441.34	3,058,761.34
Inventory at the end of the year	3,311,124.64	504,441.34
Increase or Decrease in Inventory	(2,806,683.30)	2,554,320.00
Stock in Trade		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
Total Inventory at the beginning of the Year	504,441.34	3,058,761.34
Total Inventory at the end of the Year	3,311,124.64	504,441.34

Ramraj K. Singh
MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.

Manish Prasad
MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.

Note No. 23 : Employee Benefit Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) salaries and wages	-	-
(ii) contribution to provident and other funds	-	-
(iii) expense on Employee Stock Option Scheme (ESOP) and Employee Stock Purchase Plan (ESPP)	-	-
(iv) staff welfare expenses	-	-
(v) Director Remuneration	-	160,000.00
Total	-	160,000.00

Note No. 24 : Finance Costs

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense:		
(i) Intt on Cash Credit	-	-
(ii) Intt on Term Loan	-	-
(iii) Bank Charges	-	260.80
(b) Other borrowing costs	-	-
(c) Applicable net gain/loss on foreign currency transactions and translation	-	-
Total	-	260.80

Note No. 25 : Other Expenses

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Audit Fees	-	18,500.00
(b) Generator & Lighting	-	72,099.00
(d) Forms & Fees	-	132,900.00
(e) R.O.C Filing Fees	-	-
(f) Preliminary Expenses Written off	-	13,347.40
(g) General Expenses	-	24,012.00
(h) Staff Salary	-	60,000.00
(i) Motor Car Expenses	-	-
(j) Office Rent	-	36,000.00
(j) Advertisement Expenses	-	19,005.00
(j) Professional Fees	-	-
(k) Printing & Stationery	-	9,620.00
(l) Staff Welfare Expenses	-	13,192.00
(m) Legal Expenses	-	10,500.00
(n) Travelling Expenses	-	27,430.00
(o) Telephone Expenses	-	9,230.00
Total	-	445,835.40

Ranjay Singh
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Malish Prasad
MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

13,965.00
-
-
-
13,965.00
Total
(From Year)
-
-
-
-
Total
(From Year)

Note No. 26 : Basic Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(27,186.00)	31,368.79
(ii) Weighted Average of outstanding Equity Shares *	800,000.00	800,000.00
(iii) Basic Earning per share	-0.03	0.04


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.


MANAGING DIRECTOR
LOCUS BUILDERS &
DEVELOPERS PVT. LTD.

Note No. 27 : Diluted Earning per Share

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	(27,186.00)	31,368.79
(ii) Weighted Average of outstanding Equity Shares *	800,000.00	800,000.00
(iii) Diluted Earning per share	-0.03	0.04

***Weighted Average of Outstanding Equity Shares**

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Opening no. of shares	800,000.00	800,000.00
Weights	1.00	1.00
(ii) Allotment made during the year	-	-
Weights	-	-
Weighted Average	800,000.00	800,000.00

Somraj K. Singh
MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.

Manish Prasad
MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED
 CIN : U4201BJ0913PTC060356
 AT MAIN ROAD SARAIKHELA, DHANBAD, JHARKHAND - 828127
 Depreciation Chart as per the provisions of the Income Tax Act, 1962

Note No. 19(a)

PARTICULARS	RATE	NET BLOCK AS AT 01-04-2019 (RS.)	ADDITION DURING THE		Adjustments etc.	TOTAL	DEPRECIATION		TOTAL	NET WDV AS AT 31-03-2020
			More than 180 days	Below 180 days			ON ABOVE 180 DAYS	ON BELOW 180 DAYS		
	(%)	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
(a) Furniture & Fixtures	10%	11,063.00	25,170.00			36,233.00	4,821.00	-	4,821.00	31,412.00
(b) Motor Vehicle	15%			238,000.00		238,000.00		17,850.00	17,850.00	220,150.00
(c) Tools & Equipments	15%			101,440.00		101,440.00		7,608.00	7,608.00	93,832.00
TOTAL		11,063.00	25,170.00	238,440.00		357,673.00	4,821.00	25,458.00	30,279.00	327,394.00

Sanjay K. Singh
 MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.



Mahesh Prasad
 MANAGING DIRECTOR
 LOCUS BUILDERS &
 DEVELOPERS PVT. LTD.

LOCUS BUILDERS AND DEVELOPERS PRIVATE LIMITED
 CIN : U45201RJ2011PTC061154
 AT MAIN ROAD SARAIKHELA, BHANBAR, BHAROSIAND - 828127

Depreciation Chart as per the Companies Act for the year ended 31st March 2021

Note No. 10 (b)

Nature of Assets	GROSS BLOCK				DEPRECIATION UNDER WDV METHOD					NET BLOCK	
	Block as on 01.04.2020 Rs	Addition /Deletion per to use on		Total upto 31.03.2021 Rs	Depreciation upto 31.03.2021 Rs	Depreciation for the period			Total upto 31.03.2021 Rs	W.D.V. as on 31.03.2021 Rs	W.D.V. as on 31.03.2020 Rs
		Date	Amount Rs			Life as per Co. Act 2013	Rate (%)	Amount Rs			
(I) Furniture											
Purchase & Provision	24,581.00	27.07.2020	25,170.00	59,751.00	21,562.89		25.89%	9,887.00	31,649.89	28,201.11	7,018.11
Sub Total - Furniture	24,581.00		25,170.00	59,751.00	21,562.89			9,887.00	31,649.89	28,201.11	7,018.11
(II) Plant & Machinery											
Mixure Machine		03.01.2021	10,000.00	10,000.00			18.10%	472.00	472.00	9,528.00	
		10.01.2021	228,000.00	228,000.00			18.10%	8,819.00	8,819.00	219,181.00	
Tools & Equipment		13.11.2020	101,440.00	101,440.00			18.10%	6,841.00	6,841.00	94,599.00	
Sub Total - Plant & Machinery			329,440.00	329,440.00				16,072.00	16,072.00	313,368.00	
Grand Total	24,581.00		354,610.00	389,191.00	21,562.89			25,959.00	47,721.89	351,649.11	7,018.11
Previous Year	24,581.00		-	24,581.00	20,508.53			1,054.34	21,562.89	2,018.11	4,072.47

Note No. 10 (c) : Calculation of Deferred Tax

	Depn as per IT Act	20,201.00	
	Depn as per Co Act	25,959.00	
	Diff	(4,722.00)	
	Deferred Tax Asset	(1,214.00)	Balance Sheet
		(1,214.00)	Profit & Loss

James J. Singh
MANAGING DIRECTOR
 LOCUS BUILDERS &
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