REPORTS

RAVI AGARWALLA (FCA) CHARTERED ACCOUNTANT

#U.G. - 46, Urmila Tower Bank More, Dhanbad - 826 001 **Jharkhand**

Ph.: 0326-2303050

E.mail: ravifca.dhn@gmail.com

D. N. Dokania & Associates

Chartered Accountant

Branches

UG 46, Urmila Tower Phone: 0326 - 2303050 Shanti Bhawan (Main Building)

Bank More, Dhanbad - 826 001 (Jharkhand)

Phone: 0326 - 2301088 E.mail: ravifca.dhn@gmail.com

<u>AUDITOR'S REPORT</u>

We have checked the annexed Balance Sheet of M/s ORIENTAL BUILDERS & DEVELOPERS, Prop: Mr. Manish Singh, Surya Vihar Colony, Dhanbad, Jharkhand - 826001 AS ON 31st March' 2018 and Profit & Loss Account for the period ended on that date and report as under.

In our opinion proper books of account as required by law have been kept by the firm so far as appears from our examination of the books of account of the firm. The Balance Sheet and Profit & Loss Account dealt with by the report are in agreement with the books of account of the firm.

Place: Dhanbad

Dated: 15th September, 2018

For: D. N. Dokania & Associates

Chartered Accountant

(Ravi Agarwalla)

Partner



		M/s Oriental Buil							
		Prop.: Mr. I							
		Surya Vihar Co							
		BALANCE SHEE							
LIABILITIES	DETAILS	AMOUNT	ASSETS	DETAILS	AMOUN				
Proprietor's CAPITAL ACCOUNT			FIXED ASSETS						
As per Sch 'A' annexed		1,20,41,439.67	As per Sch ' B' annexed		32,46,114.7				
			CURRENT ASSETS						
Current Liabilities & Provision			Closing Work In Progress						
Advance against Flat	4.83.13.616.08		(Certified by the Proprietor)		_				
Addition during the year	2,04,14,904.00		(common by the respirator)		127				
rication during the year	6,87,28,520.08		LOANS & ADVANCES						
Less sale of flat	1,64,13,250.00	5,23,15,270.08							
			TDS on FDR		3,37,443.6				
			Advance Income Tax		1,00,000.0				
			INVESTMENTS		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
			FDR with Allahabad Bank	1,39,05,616.00					
Provisions			FDR with Corporation Bank	61,76,894.12					
Outstanding Salary	77,400.00		FDR with IDBI Bank	2,94,85,235.00	4,95,67,745.1				
Outstanding Audit Fees	12,000.00		Accrued Interest on FDR						
Outstanding legal expenses	5.000.00		ALL FDR	28,55,769.40	28,55,769.4				
GST Provision	9,28,200.00	10,22,600.00							
			Cash & Bank Balances						
			Cash in Hand	9.931.21					
Sundry Creditors		37.88.235.00		0,001.21					
canaly croanters			Allahabad BANK, (20987545523)	59.486.97					
			Bank of Baroda, no.150200000149	31,697,36					
			IDBI Bank-1256102000000949	1,29,53,838.30					
			Corporation Bank	5,518.00	1,30,60,471.8				
		6,91,67,544.75			6,91,67,544.7				
		0,81,07,044.75			0,91,07,544.7				
Place : Dhanbad			For : D.N. Dokania & Associates						
Dated : 15th September,2018			Chartered Accountant						
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			W Dur 1	arwalla 71					
			Ravi Aga	Ravi Agarwalia (Partner)					
			(Par	tner)					



	M	/s Oriental Builde	er & Developers,				
		Prop.: Mr. Mc					
		Surya Vihar Colo					
	OFIT & LOSS	ACCOUNT FOR	THE YEAR ENDED 31.0	3.2018			
PARTICULARS	DETAILS	AMOUNT	PARTICULARS	DETAILS	AMOUNT		
EXPENSES	RS	RS	INCOMES	RS	RS		
To Opening WIP		39,34,360.00	By Sale of Flat		1,50,90,100.00		
To Purchases :-							
To Material Purchase		40,93,326.50	By Closing WIP		20		
To Labour Charges		27,02,195.00					
To Gross Profit c/d		43,60,218.50					
		1,50,90,100.00			1,50,90,100.00		
To Bank Charges		2,513.51	By Gross Profit b/d		43,60,218.50		
To Depreciation		3,13,587.00					
To Salary		3,84,000.00					
To General Expenses		24,740.00					
To Audit Fee		12,000.00					
To Accounting Charges		28,000.00					
To Printing Stationery		5,460.00					
To Repairs &maintainance		31,670.00					
To Electric Charges		52,346.00					
To Fuel Charges		74,830.00					
To Telephone Expenses		18,600.00					
To Legal Expenses		3,000.00					
To Travelling & Conveyance		54,850.00					
To Net Profit transfer to							
Capital Account :		33,54,621.99					
		43,60,218.50			43,60,218.50		
			Faci D.N. Dakas	in 9 Annaistan			
			For : D.N. Dokan	Accountant			
Place : Dhanbad			1/2 . 4	Jen L			
Dated : 15th September,2018			Ravi Agarwa (Partner)	lla S	BIT		
			(Faither)				



M/s Oriental Builder & Developers,

Prop.: Mr. Manish Singh, Surya Vihar Colony, Dhanbad

ASSESSMENT YEAR: 2018-19

PROPRIETOR'S CAPITAL ACCOUNT

SCH "A"

Mr. Manish Kumar Singh

Particulars	Amount	Particulars	Amount			
To T.D.S	9,25,200.00	By Opening balance	67,00,291.38			
To Tution Fees	60,000.00					
To L.I. P.	1,05,000.00	By Interest on FDR	31,93,213.00			
To Drawings	1,16,486.70	By Income tax refund				
To balance c/d	1,20,41,439.67	By Profit during the year	33,54,621.99			
	1,32,48,126.37		1,32,48,126.37			



							W.D.V. as	31-03-2018	14,75,000.00	1.558.00	43,977.66	2,116.00	5,440.00	671.51	39,239.00	6,80,701.62	11,249.00	1,09,608.00	24,143.00	8,52,411.00	32,46,114.79		
							RATE	3	_	15%	15%	40%	15%	15%	15%	15%	15%	15%	15%	15%	က		
							Depreciation			275.00	7,761.00	1,411.00	960.00	118.00	6,924.00	1,20,124.00	1,985.00	19,343.00	4,260.00	1,50,426.00	3,13,587.00		
							TOTAL		14,75,000.00	1,833.00	51,738.66	3,527.00	6,400.00	789.51	46,163.00	8,00,825.62	13,234.00	1,28,951.00	28,403.00	10,02,837.00	35,59,701.79		
ırs,				6			Sales Adjustment	during the yr								•	•		•	,			
& Develope	Prop.: Mr. Manish Singh,	ony, Dhanbad	ony, Dhanbad		YEAR : 2018-19			Addition for less Sales Adjustment	than 180 days	ì	•	٠					•	1		1		1	
M/s Oriental Builder & Developers,		Surya Vihar Colony, Dhanbad		ASSESSMENT YE			a)	than 180 days												-			
M/s O					ets		Opening as	on 1.4.2017	14,75,000.00	1,833.00	51,738.66	3,527.00	6,400.00	789.51	46,163.00	8,00,825.62	13,234.00	1,28,951.00	28,403.00	10,02,837.00	35,59,701.79		
					SCHEDULE 'B' - Fixed Assets		PAKIICULAKS		Land	Almirah	Jeep/ Car	Computer	Generator	Jet Pump	Furniture & fixture	Steel Plates	Tools & Eqp.	Mixture Machine	Inverter	Car(Scorpio,bolero)	Total		
					SCHE	-	N.	JO.	-	2 4	n n	4			7		<u>Б</u>	10	7	12			



M/s ORIENTAL BUILDERS & DEVELOPERS

PROP: MR. MANISH SINGH

SURYA VIHAR COLONY, DHANBAD

ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT $31^{\rm ST}$ MARCH, 2018

NOTES ON ACCOUNTS

- 1. Statement of significant Accounting Policies :
- A) The accounts are prepared on historical cost basis and on the accounting principle of a going concern.
- B) Revenue Recognition: The Company has generally adopted the mercantile system of Accounting.
- C) Fixed Assets: The fixed assets are recorded at cost less depreciation.
- D) Depreciation: Currently depreciation is being provided on Written Down method is Applicable on fixed assets as per the rates provided under Income Tax Act, 1961.
 - 2. Contingent Liability: NIL
 - 3. Business activity: the firm is engages in the Business of Real Estate.
 - 4. Stock: Closing stock of inventories has been certified by the proprietor of the firm.

Place: Dhanbad

Dated: 15th September, 2018

For: D. N. Dokania & Associates

Charteged Accountant

(Ravi Agarwalla)

Partner