



AUDITORS' REPORT –AY 2021-22

**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, 2021 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, 2021; and
 - (b) in case of the Profit & Loss Account, of the profit for the year ended on that date.

**Date: 30/03/2022
Place: Jamshedpur**



For N K SINGH & ASSOCATES

CHARTERED ACCOUNTANTS

Firm Reg. No: 006725C

CA. ROSHAN KUMAR

Partner, M. No.420669

UDIN: 22420669AGMPA16528

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

PROVISIONAL BALANCE SHEET AS AT 31st MARCH,2021

Liabilities	Amount (Rs.)	Amount (Rs.)	Assets	Amount (Rs.)	Amount (Rs.)
<u>Partner's Capital Account</u> (As per Sch. "1" Attached)		2,45,59,225	<u>Fixed Assets</u> (As per Sch. "2" Attached)		13,02,970
<u>Secured Loan</u> HDFC Car Loan		65,780	<u>Current Assets</u> Stock in Hand Sundry Debtors	11,26,88,371 22,88,920	11,49,77,291
<u>Unsecured Loan</u> Mrs. Manisha Prasad Mrs. Priya Shankar Mrs. Shalini Shankar Mrs Shanti Devi Mrs Geeta Kumari	12,13,557.00 11,65,824.00 15,37,115.00 7,77,792.00 24,45,795.00	71,40,083	<u>Loans, Advance & Deposits</u> GST Loan to Group Company TDS Appeal Fees Other Advances Advances for Land Advances to Supplier	- 6,95,60,503 1,13,991 2,42,161 70,702 1,01,11,065 3,60,956	8,04,59,378
<u>Long Term Loans & Advances</u> Advance From Customer		16,42,64,196	<u>Cash & Bank Balances</u> Current Accounts with PNB Current Accounts with BOI Current Accounts with BOB Current Accounts with SBI Cash in Hand	12,29,310 719 983 67,14,513 19,118	79,64,643
<u>Short Term Loans & Advances</u> Bank of Baroda-2679 BOI-113		41,21,899 6,18,055			
<u>Current Liabilities & Provisions</u> Sundry Creditors Outstanding Expenses Payable	29,54,841 4,58,745	34,13,586			
<u>Statutory Liabilities</u> Provision For Tax GST Payable TDS	2,98,488 2,22,970 -	5,21,458			
		20,47,04,282			20,47,04,282



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

Roshan
 CA. ROSHAN KUMAR (FCA)
 PARTNER

MEM: 420669

UDIN: 22420669AGMPAI6528

Place: Jamshedpur

Dated: 30/03/2022

B N CIVITECH**GF-5, Prithivi Apartment Shanti Valley Hurlung Road, Telco Jamshedpur-831008****PROVISIONAL PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stok	8,45,04,843.00	By Sales	1,50,33,810.00
To Purchases	3,26,28,039.00	By Closing Stock	11,26,88,371.00
To Labour Charges	31,30,710.00		
To Other Direct Expenses	5,29,463.00		
To Gross Profit C/d	69,29,126.00		
	12,77,22,181.00		12,77,22,181.00
To Salaries	8,70,580.00	By Gross Profit B/d	69,29,126.00
To Bank Charges	67,919.00		
To Travelling & Conveyance Expenses	75,845.00		
To Power & Fuel Expenses	6,01,925.00		
To Freight Charges	29,345.00		
To Advertisement	75,351.00		
To Hire Charges	2,01,666.00		
To Rent	1,64,000.00		
To Security Guard	1,79,809.00		
To Architect Exp	1,27,458.00		
To Finance Charges	6,43,569.00		
To General Expenses	9,02,799.00		
To Office Expenses	74,154.00		
To Repair & Maintenance	1,72,457.00		
To Misc. Expenses	36,524.00		
To Telephone Expenses	45,335.00		
To Printing & Stationery	17,829.00		
To Insuarance	17,836.00		
To Depreciation	2,16,716.00		
To Balance C/d	24,08,009.00		
	69,29,126.00		69,29,126.00
To Interest to Partner	10,05,093.00	By Balance b/d	24,08,009.00
To Remuneration to Partner	5,00,886.00		
To Provision for Tax	2,98,488.00		
To Net Profit Trfd. to Partners			
Capital Account	6,03,542.00		
	24,08,009.00		24,08,009.00



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

Roshan
CA. ROSHAN KUMAR (FCA)
PARTNER
 MEM: 420669
 UDIN: 22420669AGMPAI6528

Place: Jamshedpur
 Dated: 30/03/2022

B N CIVITECH

GF-5, Prithivi Apartment Shanti Vallley Hurlung Road, Telco Jamshedpur-831008
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT
31ST MARCH,2021

SCHEDULE - 'I'

Partners Capital Account

1. Mr. Jay Shankar Prasad

	<u>AMOUNT (Rs.)</u>	<u>AMOUNT (Rs.)</u>
Opening Balance	92,19,950.00	
Adc Introduction of Capital	3,46,969.50	
Interest on Capital	2,87,008.00	
Partners Remuneration	3,50,000.00	
Share of profit	1,50,885.50	
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Less: Drawing		
LIC	-	
Others	-	
Closing Balance as on 31.03.2021	-----	1,03,54,813.00

2. Mr. Binay Shankar

Opening Balance	20,13,903.00	
Adc Introduction of Capital	-	
Interest on Capital	96,116.00	
Partners Remuneration	1,50,886.00	
Share of profit	1,50,885.50	

	24,11,790.50	
Less: Drawing		
LIC	-	
Others	-	
Closing Balance as on 31.03.2021	-----	18,48,941.00

3. Mr. Uma Shankar

Opening Balance	22,47,669.00	
Adc Interest on Capital	60,335.00	
Partners Remuneration	-	
Share of profit	1,50,885.50	

	24,58,889.50	
Less: Drawing		
LIC	-	
Others	-	
Closing Balance as on 31.03.2021	-----	22,22,393.00

4. Mrs. Geeta Shankar

Opening Balance	99,49,156.00	
Adc Interest on Capital	5,61,634.00	
Partners Remuneration	60,000.00	
Share of profit	1,50,885.50	

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Less: Drawing		
Others	-	
Closing Balance as on 31.03.2021	-----	1,01,33,078.00

2,45,59,225.00



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, 2021

SCHEDULE - '2'
FIXED ASSETS

Assets	W.D.V as on 01.04.2020	Addition		Total as on 31.03.21	Rate	Depreciation during the year	W.D.V as on 31.03.2021
	Upto 30.09.20	After 30.09.20					
Computers & Accessorie	179	-	-	179	40%	179	-
Furniture & Fixture	2,27,796	-	-	2,27,796	10%	22,780	2,05,016
Machinery	5,44,479	-	-	5,44,479	15%	81,672	4,62,807
Vehicle	7,47,232	-	-	7,47,232	15%	1,12,085	6,35,147
Total	15,19,686	-	-	15,19,686		2,16,716	13,02,970

