

M/S SIGMA HOME DEVELOPERS
NAWADIH, HIRAK ROAD, DHANBAD (HARKHAND)

[Figures in Rs.]

LIABILITIES		BALANCE SHEET AS ON 31 ST MARCH, 2019		ASSETS	
CAPITAL A/C	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT
PARTNER'S CAPITAL A/C <i>(Details as per Schedule I: Attached)</i>		78,66,748.52		FIXED ASSETS	
				MOTOR CYCLE	43,873.00
				Old Balance	6,581.00
				Less: Depreciation @15%	
					37,292.00
CURRENT LIABILITIES				CURRENT ASSETS	
ADVANCE FROM CUSTOMER <i>(Details as per Schedule II: Attached)</i>		1,18,17,539.00		WORK-IN-PROGRESS	
				<i>(As taken, valued & Certified by Partners)</i>	
SUNDRY CREDITORS <i>(Details as per Schedule III: Attached)</i>		14,08,798.98		SERVICE TAX RECEIVABLE	
				RECEIVABLE AGAINST SALE OF FLATS	
OTHER CURRENT LIABILITIES				<i>(Details as per Schedule IV: Attached)</i>	
Accounting Fees Payable	15,000.00			CASH & BANK BALANCE	
Wages & Salaries Payable	2,33,890.00			Cash-in-hand	4,051.15
				Bank of India, Babudih Branch	21,774.03
PROVISIONS				LOAN & ADVANCES	
Audit Fees Payable		12,000.00		ADVANCES TO SUPPLIERS & OTHERS	
				<i>(Details as per Schedule V: Attached)</i>	31,26,684.00
				GST INPUT TAX CREDIT	62,824.32
Total		2,13,53,976.50		Total	2,13,53,976.50

Statement of Significant Accounting Policies & Notes on accounts are appearing in Schedule-VI annexed herewith

Signed in terms of our separate report of even date

Place: Dhanbad

Date: October 18, 2019

For M/s. Sigma Home Developers

For M/s. Sigma Home Developers

(Partner)



(Partner)



For M/s. Amit Sultana & Associates

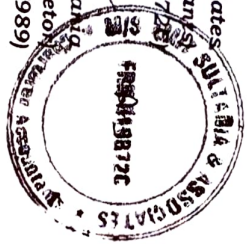
(Chartered Accountants)

(ICAI Firm Registration No.: 0198728)

CA. Amit Kr. Sultana

(Proprietor)

(ICAI Membership No.: 417989)



M/S SIGMA HOME DEVELOPERS
NAWADIH, HIRAK ROAD, DHANBAD (JHARKHAND)

(Figures in Rs.)

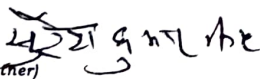
TRADING, PROFIT & LOSS AND P& L APPROPRIATION ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2019			
PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Work-in-Progress	1,70,89,072.00	By Gross Receipts	1,95,85,203.00
To Project Expenses	1,69,74,332.62	By Closing Work-in-Progress	1,62,76,062.00
To Gross Profit c/d.	17,97,860.38		
	3,58,61,265.00		3,58,61,265.00
To Accounting Charges	30,000.00	By Gross Profit b/d.	17,97,860.38
To Audit Fees	12,000.00		
To Bank Charges	2,607.80		
To Misc. Exp.	2,487.49		
To Professional Expenses	9,000.00		
To Printing & Stationary	8,275.00		
To Repair & maintenance	11,573.74		
To Salary to Staffs	2,76,000.00		
To Site Expenses	77,500.00		
To Telephone & Mobile Expenses	4,260.00		
To Travelling & Conveyance Expense	17,975.00		
To Depreciation	6,581.00		
To Net Profit c/d.	13,39,600.35		
	17,97,860.38		17,97,860.38
To Interest on Partner's Capital	5,91,114.00	By Net Profit b/d.	13,39,600.35
To Remuneration to Working Partners	4,20,000.00		
To Available Profits tfd. to Partner's Capital Account in 1:1	3,28,486.35		
	13,39,600.35		13,39,600.35

Signed in terms of our separate report of even date.

Place: Dhanbad

Date: October 18, 2019

For M/s. Sigma Home Developers


(Partner)

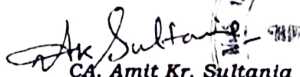
For M/s. Sigma Home Developers


(Partner)

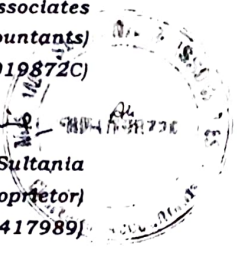
For M/s. Amit Sultania & Associates

(Chartered Accountants)

(ICAI Firm Registration No.: 019872C)


CA. Amit Kr. Sultania
(Proprietor)

(ICAI Membership No.: 417989)



M/S SIGMA HOME DEVELOPERS
NAWADIH, HIRAK ROAD, DHANBAD (JHARKHAND)


SCHEDULE NO. 1: PARTNER'S CAPITAL ACCOUNT

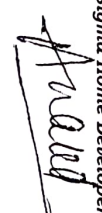
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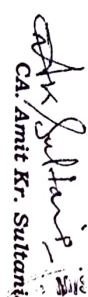
PARTICULARS	SRI ANAND KUMAR	SRI SURESH KUMAR	TOTAL
	(PAN: AEHPK5417Q)	(PAN: AIDPS9970J)	
Capital Balance as on 01-04-2018			
(+) Capital introduced	34,23,395.79	22,84,802.38	57,08,198.17
(-) Capital withdrawn	8,95,000.00	65,000.00	9,60,000.00
Add: Profit & Loss Appropriation A/c.			
(+) Remuneration to partners	43,18,395.79	23,49,802.38	66,68,198.17
(+) Interest on Invested Capital	2,10,000.00	2,10,000.00	4,20,000.00
(+) Share in profits earned during the year	3,80,161.00	2,10,953.00	5,91,114.00
	1,64,243.17	1,64,243.17	3,28,486.35
	50,72,799.97	29,34,998.56	80,07,798.52
Less: Income Tax with Intt. (A/Y: 2018-19)	(70,525.00)	(70,525.00)	(1,41,050.00)
Capital Balance as on 31-03-2019	50,02,274.97	28,64,473.56	78,66,748.52

Place: Dhanbad
 Date: October 18, 2019

Signed in terms of our separate report of even date.

For M/s. Sigma Home Developers

 (Partner)

For M/s. Sigma Home Developers

 (Partner)

For M/s. Amit Sultania & Associates
 (Chartered Accountants)
 (ICAI Firm Registration No.: 0198728)

 CA. Amit Kr. Sultania
 (Proprietor)
 (ICAI Membership No.: 417989)

