Code :- 1075

O) :

M/s WINSOME BUILDERS GROUP
H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL,
DANAPUR, PATNA, BIHAR-801503

nent Account No :	AABFW7939D	Date of Incorporation :	02/04/2014
s :	Partnership Firm	Resident Status	Resident
ious year :	2016-2017	Assessment Year :	2017-2018
rd/Circle :	ITO WARD 5(1), PATNA/5	Return :	ORIGINAL
ture of Business or rofession	BUILDERS - 401 (BUILDERS)		

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	305121	305121
Income from Capital Gains	0	0
Income from Other Sources	0	0
Gross Total Income		305121
Less : Deduction under Chapter VIA		0
Total Income		305121
Rounding off u/s 288A		305120
Income Taxable at Normal Rate	305120	
Income Taxable at Special Rate	0	

TAX CALCULATION

Tax at Normal Rates	91536	91536
Total Tax		1831
Add : Education Cess		93367
Total		915
Add : Secondary & Higher Education Cess		94282
Total		70000
ess : Advance Tax		2084
dd : Interest	726	
u/s 234B		
726[3M]+0[0M]	1358	
u/s 234C		
423+672+21+242)		26370
ss : Tax Deposited u/s 140A		-4
nount Payable		
Tax Rounded Off u/s 288 B	0	

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Income from Business & Profession Details **305121**

BUS-1				
Net Profit As Per P&L A/c			305121	
Add Items Inadmissible/for Separate Consideration			552086	
Depreciation Separately Considered		12086		
Remuneration Paid to Partners as per P & L in Term of Partnership deeds		540000		
Interest Paid to Partners as per P & L in Term of Partnership deeds		0		
Sub Total			857207	
Less:Items Admissible/for Separate Consideration			12086	
Depreciation Allowed as Per IT Act		12086		
Income From BUS-1			845121	
Total			845121	
Less: Allowable Intt. u/s 40b			0	
Balance			845121	
Book Profit For Allowable Remunneration (After notional set off of unabsorbed depreciation of Rs. 0)	845121			
Remuneration Calculation			540000	
90 % of First 300000	270000			
60 % of Remaining	327073			
Max Remuneration Allowable	597073			
But Restricted to	540000			
Total Income From Business & Profession			305121	
Total of Business & Profession				305121

Details : Advance Tax Paid

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...SCHOOL,DANAPUR, PATNA, BIHAR, 801503 AADFW7939D.

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 801503, and 0 branches.

3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:

(b) Subject to above,-

(A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.

(B) In Our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our knowledge and belief, were necessary for the examination of the books.

(C) In Our opinion and to the best of Our information and according to the explanations given to Us the said accounts, read with notes thereon, if any, give a true and fair view:-

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2017 ;and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

5. In Our opinion and to the best of Our information and according to explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

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5	Status		Firm
6	Previous year from		2016-04-01 to 2017-03-31
7	Assessment Year		2017-18
8	Indicate the relevant clause of section 44AB under which the audit has been conducted		
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted	
	1	Clause 44AB(a)-Total sales/turnover/gross receipts in business exceeding Rs. 1 crore	
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?	
	Name		Profit Sharing Ratio (%)
	Poonam Kumari Sinha		40
	Karuna		40
	Kamleshwar Narayan Lal		10
	Ranjeet Lal		10
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	No

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	b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	No
13	c	If answer to (b) above is in the affirmative, give details of such change , and the effect thereof on the profit or loss.	

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13	d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).	No
13	e	If answer to (d) above is in the affirmative, give details of such adjustments.	

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13	f	Disclosure as per ICDS.

ICDS	Disclosure
ICDSI	AS PER ANNEXTURE
ICDSII	AS PER ANNEXTURE
ICDSIV	AS PER ANNEXTURE
ICDSV	AS PER ANNEXTURE

14	a	Method of valuation of closing stock employed in the previous year.	AT COST
14	b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Furnitures & Fittings @ 10%	10%	78000	13697	0	0	0	13697	0	9170	82527
Plant & Machinery @ 15%	15%	4540	29799	0	0	0	29799	0	2916	31423

* For Addition and Deduction Details refer Addition and Deduction Detail Tables of the Tax Audit Page

19 Amounts admissible under sections :

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Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
Nil		

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Nil				

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure	
Particulars	Amount in Rs.

Personal expenditure	
Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law	
Particulars	Amount in Rs.

(b) Amounts inadmissible under section 40(a):

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) fringe benefit tax under sub-clause (ic)

(iv) wealth tax under sub-clause (iia)

(v) royalty, license fee, service fee etc. under sub-clause (iib).

(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii):

Date of	Amount of	Name of the	PAN of	Address Line 1	Address	City	Pincode

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payment to PF /other fund etc. under sub-clause (iv)		
(v) tax paid by employer for perquisites under sub-clause (v)		

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks
Remuneration	40b	540000	540000	0	0

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)	Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7)	
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)	

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.

(i)	Amount inadmissible under the proviso to section 36(1)(vii)	
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)

24 Amounts deemed to be profits and gains under section 32AO or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-

26 (i)(A)(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

6 (i)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

5 (i)B was incurred in the previous year and was

(i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Tax,Duty,Cess,Fee etc	TDS PAYABLE	8066

(i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

ite whether sales tax, customs duty, excise duty or other indirect tax, levy, cess, impost, etc., is passed ugh the profit and loss account.)	No	
Amount of Central Value Added Tax Credits availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits in accounts		No

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Opening Balance	
CENVAT Availed	
CENVAT Utilized	
Closing/Outstanding Balance	

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid,otherwise than through an account payee cheque (Section 69D) — No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
Nil						

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

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		Name of the payee	Address of the payee	Permanent Account Number(if available with the assessee)of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft
		Nil					
31	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.					Not Applicable

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available					
		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		Nil					
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.					No
		If yes, please furnish the details below					
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year					No
		If yes, please furnish details of the same					
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73					
		If yes, please furnish the details of speculation loss if any incurred during the previous year					

33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	No
	Section	Amount
	Nil	

34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	Yes

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
AABFW7939D	194C	Payments to contractor and sub-contractors	2039532	2039532	2039532	20395	0	0	0

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:	Yes

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all items which are required to be reported
Nil				

34	c	Whether the assessee is liable to pay interest under section 2[1A] / section 206C(7).If yes, please furnish	No

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			201(1A)/206C(7) is payable								
		Nil									
35	a	In the case of a trading concern, give quantitative details of prinicipal items of goods traded									
		Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any			
		Nil									
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/ excess, if any
		Nil									
35	bB	Finished products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
		Nil									
35	bC	By products :									
		Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any		
		Nil									
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-									
		(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of payment				
		Nil									
37		Whether any cost audit was carried out									Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor									
38		Whether any audit was conducted under the Central Excise Act, 1944									Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor									Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor									
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:									
No		Particulars	Previous Year			Preceding previous Year					
a		Total turnover of the assessee			10236761			0			
b		Gross profit / Turnover			%			%			
c		Net profit / Turnover	305121	10236761	2.98%			%			
d		Stock-in-			%			%			

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(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

		Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
		Nil					

Place PATNA
Date 21/06/2017

Name ALOK KUMAR JAIN
Membership Number 088105
FRN (Firm Registration Number) 005295C
Address ALOK JAIN & CO., CHARTERED ACCOUNTANTS , GR. FLOOR - CHANDRA KANTA APARTMENT OPP - BATA SH OP BORING ROA, PATNA, BIHAR, 800 001.

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Furnitures & Fittings @ 10%	1	22/08/2016	22/08/2016	13697	0	0	0	13697
Total of Furnitures & Fittings @ 10%								13697
Plant & Machinery @ 15%	1	10/02/2017	10/02/2017	29799	0	0	0	29799
Total of Plant & Machinery @ 15%								29799

ALOK JAIN & CO. PATNA Chartered Accountants

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0

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WINSOME BUILDERS GROUP

H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 801502

BALANCE SHEET AS AT 31ST MARCH, 2017

LIABILITIES		AMOUNT	ASSETS	AMOUNT	AMOUNT
PARTNER'S CAPITAL ACCOUNT			**FIXED ASSETS**		
(As per Schedule - A)		305,124.25	(As per Schedule - D)		113,950.00
CURRENT LIABILITIES			**Current Assets**		
Sundry Creditors			Work in Progress (Project Heritage)	3,468,160.00	
(As per Schedule - B)	402,759.00		Work in Progress (Project Regency- II)	1,700,000.00	5,168,160.00
Advance from Customer			**CASH & BANK BALANCE**		
(As per Schedule - C)	5,999,157.00		In Current Account with		
TDS Payable	8,066.00		Bank of Baroda	273,431.50	
Audit Fee Payable	25,000.00	6,434,982.00	(A/c No. - 37240200000112)		
			Indusind Bank	49,258.75	
NOTES TO ACCOUNT - SCHEDULE - F			(A/c No. - 201000145164)		
			Cash in hand	30,701.00	353,391.25
			LONAS & ADVANCES		
			Advance to Party	626,370.00	
			(As per Schedule - E)		
			Sushma Kumari	30,235.00	
			Ram Sewak Hargovind Sahay	350,000.00	
			Supriya Sony (Rent Advance)	28,000.00	
			Income Tax Advance	70,000.00	1,104,605.00
		6740106.25			6740106.25

ALOK JAIN & CO. PATNA Chartered Accountants

AS PER REPORT ATTACHED
FOR ALOK JAIN & CO.
Chartered Accountants
Firm's Registration No.- 005295C

(A. K. JAIN)
Partner
M. No.- 088105

PLACE : PATNA
Date : 21.06.2017

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WINSOME BUILDERS GROUP

H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 801503

PARTICULARS	AMOUNT	AMOUNT	PARTICULARS	AMOUNT	AMOUNT
			By Sale of Flats		10236761.00
To opening WIP		3368160.00	By Closing WIP		5168160.00
To Project Expense		9898322.00			
* Gross Profit c/o		2138439.00			
		15404921.00			15404921.00
TO ADMINISTRATIVE &OFFICE EXP			* Gross Profit b/f		2138439.00
* Advertising Expenses	5584.00				
* Audit Fee	43000.00				
* Commission	2000.00				
* Consultant Fee	67500.00				
* Courier & Postage Expenses	536.00				
* Misc. Expenses	56708.00				
* Electricity Expenses	10471.00				
* Legal Fee	7460.00				
* Conveyance Expenses	12000.00				
* Mobile Expenses	11863.00				
* News Paper Expenses	500.00				
* Office Rent	195200.00				
* Printing & Stationary	8869.00				
* Maps Pass Expenses	225000.00				
* Staff Welfare Expenses	43404.00				
* Website Expenses	12000.00				
* Salary	576725.00				
* Bank Charges	2411.75	1281231.75			
To Depreciation		12086.00			
* Balance of Profit c/f		845121.25			2138439.00
		2138439.00	* Balance of Profit c/f		845121.25
* Salary to Partner		540000.00			
* Net Profit Transferred to Partners					
Capital Account					
Poonam Kumari sinha 40%	122048.50				
Karuna 40%	122048.50				
Kamleshwar Narayan Lal 10%	30512.13				
Ranjeet Lal 10%	30512.13	305121.25			
		845121.25			845121.25

ALOK JAIN & CO. PATNA Chartered Accountants

AS PER REPORT ATTACHED
FOR ALOK JAIN & CO.
Chartered Accountants
Firm's Registration No.- 005295C

(A. K. JAIN)
Partner
M. No.- 088105

PLACE : PATNA

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WINSOME BUILDERS GROUP

H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 801503

SCHEDULE -A - PARTNER'S CAPITAL ACCOUNT AS ON 31.03.2017

Name of Partner	Balance as on 1.4.16	Profit Sharing Ratio	Capital Introduced	Share of Profit	Salary	TOTAL	Drawing	Balance as on 31.3.17
Poonam Kumari Sinha	110,001.00	40.00%	-	122,048.50	216,000.00	448,049.50	380,000.00	68,049.50
Karuna	110,000.00	40.00%	-	122,048.50	216,000.00	448,048.50	380,000.00	68,048.50
Kamleshwar Narayan Lal	110,001.00	10.00%	-	30,512.13	54,000.00	194,513.13	80,000.00	114,513.13
Ranjeet Lal	60,001.00	10.00%	-	30,512.13	54,000.00	144,513.13	90,000.00	54,513.1
	390,003.00		-	305,121.25	540,000.00	1,235,124.25	930,000.00	305124.2

ALOK JAIN & CO. PATNA Chartered Accountants

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SCHEDULE -B - DETAILS OF SUNDRY CREDITORS AS ON 31/03/2017

	1,500.00
Sanjay Kumar, Chipping Contractor	18,117.00
Ganesh Timber Private Limited	279,274.00
Jai Durga Enterprises	74,218.00
Shree Infra	27,650.00
shree Rolex Agency	2,000.00
Stribon Technologies Private Limited	
	402,759.00

SCHEDULE -C - DETAILS OF ADVANCE FROM CUSTOMER AS ON 31/03/2017

Shalini Singh	3,110,000.00
Winsome Regeey Phase -II	
Ritesh Kumar Flat No. - 101	600,000.00
Khanhiya Lal Jyoti Flat No. - 202	600,000.00
Manorma Devi Flat No. - 203	200,000.00
Purushottam Bhaskar Flat No. -204	289,157.00
Nitin Kumar Flat No. - 301	300,000.00
Neetu Sinha & Vivek Vishal Flat No. - 303	200,000.00
Manish Ranjan & Neenu Gupta Flat No. - 305	700,000.00
	5,999,157.00

SCHEDULE -E - DETAILS OF ADVANCE TO PARTY AS ON 31/03/2017

Bharat Kumar Nayak	18,800.00
Manish Kumar (Electrictical Cont.)	80,000.00
Shivnath Singh	200,000.00
Jyoti Aluminium	55,000.00
Manoj Kumar	33,500.00
Satish Kumar	129,070.00
Aryan Architects	100,000.00
Umashankar Kumar	10,000.00
	626,370.00
	1,231,000.00
Detail of sale of Flats	1,679,750.00
Ritesh Kumar Flat No. - 101	850,000.00
Khanhiya Lal Jyoti Flat No. - 202	875,000.00
Manorma Devi Flat No. - 203	1,600,000.00
Purushottam Bhaskar Flat No. -204	1,095,000.00
Nitin Kumar Flat No. - 301	1,296,011.00
Neetu Sinha & Vivek Vishal Flat No. - 303	1,610,000.00
Manish Ranjan & Neenu Gupta Flat No. - 305	10,236,761.00

ALOK JAIN & CO. PATNA

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WINSOME BUILDERS

H/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 80

SCHEDULE -D - DETAIL OF FIXED ASSETS AS ON 31.03.2017

Name of Assets	Rate of Depreciation	Opening Balance as on 1.4.16	Addition Before 30/09/2016	Addition After 30/09/2016	Total	Depreciation for the year	WDV on 31.3.17
Furniture	10%	78,000.00	13,697.00	-	91,697.00	9,170.00	82,527.00
Fan	15%	4,540.00	-	-	4,540.00	681.00	3,859.00
Mobile	15%	-	-	29,799.00	29,799.00	2,235.00	27,564.00
		82,540.00	13,697.00	29,799.00	126,036.00	12,086.00	113,950.00

ALOK JAIN & CO. PATNA Chartered Accountants

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WINSOME BUILDERS GROUP

M/O - SHRI RANJEET LAL, RANJAN PATH, LANE NO.-7, OPP. GYAN NIKETAN SCHOOL, DANAPUR - PATNA - 801503

SCHEDULE- F - NOTES TO ACCOUNT AS ON 31ST MARCH 2017

1. Financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principle as applicable to this firm.

2. All Income and expenditure items are recognized on accrual basis.

3. Balance of Advance from Customers, Sundry creditors, Bank & Loans & Advances, are subject to reconciliation and confirmation by the parties.

4 All item of expenses where external bills not available necessary internal vouchers have been maintained.

5 Fixed assets are shown at Written down value

6 Depreciation has been calculated at rates prescribed under Incometax Act

ALOK JAIN & CO. PATNA Chartered Accountants

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