

M/S Deva Developers, Ulao, Begusarai
Prop.Sri Bharat Bhushan Deva
Balance Sheet As At 31st March 2017

SOURCES OF FUND	SCHEDULE	AMOUNT	AMOUNT
<u>Proprietor's Capital Account</u>			
Balance (as per Ledger A/C)		648600.00	
Add: Value of Land used for Tower -1 Converted into Stock in Trade		18354000.00	
" Net Profit as per P/L A/C		4549893.93	23552493.93
<u>Current Liabilities</u>			
Advances Against Villa Booking	A	25144520.00	
Other Liabilities	B	1418066.00	26562586.00
<u>APPLICATION OF FUND</u>			<u>50115079.93</u>
<u>Fixed Assets (at Cost)</u>	C		1809285.35
<u>Investment</u>			
In FDR with Canara Bank, Begusarai			6000000.00
<u>Current Assets</u>			
Closing Stock (as taken, valued & certified by the Proprietor)		34143614.00	
In C/A with Canara Bank, Begusarai		1846064.58	
Trade Debtors (Unsecured considered good)	D	5370644.00	
Cash at Hand (as per Cash Book)		14564.00	41374886.58
<u>Loans & Advances</u>			
Advances receivable in Cash or in Kind	E	924908.00	
Security Deposit with BSEB		6000.00	930908.00
			<u>50115079.93</u>

Note: Notes on Accounts as per schedule "F"

As per our separate report of even date.

For R.K.Maskara & Co.,
Chartered Accountants

Begusarai
The 24th day of June, 2017

(R.K.Maskara)
Partner

DEVA DEVELOPERS
Bharat Bhushan Deva
Authorised Signatory

M/S Deva Developers, Ulao, Begusarai

Prop. Sri Bharat Bhushan Deva

Profit & Loss Account for the year ended 31st March 2017

Particulars	Amount	Amount	Amount
By, Gross Value of Flats Sold			44313000.00 ✓
" Closing Stock			
Work In Process (Villas)	11904000.00 ✓		
Unsold Flats (7 Nos-9725 sft)	22239614.00 ✓		34143614.00

TO, Opening Work in Process		24805958.42	
" Value of Land used for Tower-1		18354000.00 ✓	
" Purchases of Construction Material			
Iron Bars	1454765.00 ✓		
Cement	2436295.00 ✓		
Stone Chips	585109.00 ✓		
Bricks	750901.00 ✓		
Red Sand, Soil & Others	1169420.00	6396490.00	
" Labour Wages		4774493.00 ✓	
✓ Carriage & Cartage		149481.00 ✓	
✓ Drawing, Designing & Architecture		183998.00 ✓	
✓ Infrastructure Development		29000.00 ✓	
" Bath & Pipe Fitting		2831217.00 ✓	
✓ Wood Work & Fittings		3338025.00 ✓	
✓ Paint & Polish		1503760.00 ✓	
✓ Electrification & Fittings		2071416.00 ✓	
" Corporation Fee		34200.00 ✓	
✓ Electricity & Generator		154398.00 ✓	
✓ Paver Blocks & Tiles		2977634.00 ✓	
✓ Lift for Tower		1210321.00 ✓	
✓ Fire Fittings		72966.00 ✓	
" Gross Profit C/D		9569256.58	
		78456614.00	78456614.00
By, Gross Profit B/D			9569256.58

To, Staff Salaries	1758110.00 ✓		
✓ Bank Charges	8881.00 ✓		
✓ Printing & Stationery	8475.00 ✓		
✓ Office Rent	120000.00 ✓		
✓ Advertisement & Marketing	77070.00 ✓		
✓ Legal & Consultancy	54172.00 ✓		
" Telephone expenses	20117.00 ✓		
" Motor Cycle Running expenses	4482.00 ✓		
" Insurance	33087.00 ✓		
" Miscellaneous Expenses	213940.00 ✓		
✓ Audit Fee	45000.00 ✓		
" Puja & Celebration	12052.00 ✓		
" Postage & Courier	409.00 ✓		
" Travelling & Conveyance	197263.00 ✓		
" Depreciation W/Off	319285.65 ✓		
" Net Profit C/D	6696912.93 ✓		
	9569256.58	9569256.58	

By, Net Profit B/D 6696912.93

To, Transferred from Pre Operative expenses A/c	2147019.00 ✓		
" Net Balance Trfd to Proprietor's Capital A/C	4549893.93		
	6696912.93	6696912.93	

As per Our Separate report Of Even Date

For R.K.Maskara & Co.,
Chartered Accountants

(R.K.Maskara)
Partner

Begusarai
The 24th day of June, 2017

For DEVA DEVELOPERS

Bharat Bhushan Deva

Authorised Signatory

M/S Deva Developers, Ulao, Begusarai
Prop. Sri Bharat Bhushan Deva
Schedule "A" of Advance against Villas Booking

Santosh Pathak	✓ 5236607.00 ✓
Bimal Deo Singh	✓ 5760540.00 ✓
Sanjay Kumar, Ramdiri	✓ 4355153.00 ✓
Lalan Jee	✓ 916035.00 ✓
Vikash Kumar	✓ 1080040.00 ✓
Smita Nandan	✓ 3746456.00 ✓
Bhibha Kumari	✓ 488510.00 ✓
Dr D K Singh	✓ 3561179.00 ✓
	<u>25144520.00</u>

Schedule "B" of Current Liabilities

Ram Dular Singh	6000.00
Satya Narayan Tanti	6000.00
Unpaid Cheques	1012295.00
Prabhakar Kumar	30062.00
Krishna Kant Jha	4000.00
Audit Fee Payable	30000.00
Service Tax Payable	209709.00
Bhibhuti Bhushan Deva HUF	120000.00
	<u>1418066.00</u>

Schedule "C" of Fixed Assets

Particulars	Rate of Dep.	Cost	Depreciation	WDV as on 31.03.17
Tools & Implements	15%	489360.00	73404.00	415956.00 ✓
Motor Cycle	15%	73270.00 ✓	10990.50	62279.50 ✓
Motor Car	15%	1565941.00 ✓	234891.15	1331049.85 ✓
		<u>2128571.00</u>	<u>319285.65</u>	<u>1809285.35</u>

Begusarai
The 24th day of June, 2017

Signed for Identification
For R.K.Maskara & Co.
Chartered Accountants

(R.K.Maskara)
Partner

For DEVA DEVELOPERS

Sri Bharat Bhushan Deva
Authorised Signatory

M/S Deva Developers, Ulao, Begusarai
Prop. Sri Bharat Bhushan Deva

Schedule "D" of Trade Debtors

Name	Value of Flat	Total Receipt	Outstanding
Anjani Kumar Sinha	2890000.00	2745518.00	144482.00
Kumud Kumar Sinha	3740000.00	3329212.00	410788.00
Nilav Mishra	3835000.00	3645121.00	189879.00
Prasant Kumar	3740000.00	3549022.00	190978.00
Purna Asha Banerjee	2940000.00	2792791.00	147209.00
Rajeshwer Shahi	2940000.00	2793463.00	146537.00
Sanjeev Kumar	3960000.00	3464962.00	495038.00
Vijay Kumar Sinha	3740000.00	3553452.00	186548.00
Sanjeev Kumar Sah, Nawada	2985000.00	2839035.00	145965.00
Vjshwajit Verma	2990000.00	2864516.00	125484.00
Diwakar Pd Singh	4074000.00	3869476.00	204524.00
Arvind Kunwar	3235000.00	809527.00	2425473.00
Kamini Kumari	3244000.00	2917533.00	326467.00
Service Tax Recoverable			231272.00
	44313000.00	39173628.00	5370644.00

Schedule "E" of Advances receivable

Niranjan Singh	16000.00
Sudhir Singh	31500.00
Deva Tower Resident Welfare Association	404893.00
Annapurna Enclave Resident Welfare Association	424688.00
Saumitra Deva	12278.00
Upendra Sharma	10202.00
Ganesh Das	25347.00
	924908.00

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