72 Pages.

# Audit Report

*For F/Y 2014-15*

*OF*

# BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No 46, AN Path, Boring Road - 800014

G KRISHNA & CO.
Chartered Accountants
305, Shashi Complex,
Exhibition Road.
Patna: - 800 001
09431023147

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Income Tax Department, Government of India

## ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

| | | | |
|---|---|---|---|
| **Name** | BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED | **PAN** | AADCB2019A |
| **Form No** | 3CA | **Assessment Year** | 2015 |
| **e-Filing Acknowledgement Number** | 819072881250915 | **Date of e-Filing** | 25/09/2015 |

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FORM NO. 3CA

[See rule 6G(1)(a)]

**Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED 2ND FLOOR HOUSE NO 6 , AN PATH BORING ROAD, PATNA, BIHAR, 800014 AADCB2019A was conducted by Us G KRISHNA AND CO in pursuance of the provisions of the INCOME TAX ACT Act, and We annex here to a copy of Our audit report dated 2014-09-04 along with a copy each of

(a) the audited **Profit and loss account** for the period beginning from 2014-04-01 to ending on 2015-03-31
(b) the audited balance sheet as at, 2015-03-31 ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

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

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

| Sl No | Qualification Type | Observations/Qualifications |
|---|---|---|

Place PATNA
Date 04/09/2014

Name DILIP KUMAR SINGH
Membership Number 099637
FRN (Firm Registration Number) 010098C
Address G KRISHNA AND CO, 305 SHASHI COMPLEX EXHIBITION ROAD, PATNA, BIHAR, 800001



FORM NO. 3CD

[See rule 6G(2)]

**Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961**

| | | |
|---|---|---|
| 1 | Name of the assessee | BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED |
| 2 | Address | 2ND FLOOR HOUSE NO 6 , AN PATH BORING ROAD, PAT NA, BIHAR, 800014 |
| 3 | Permanent Account Number (PAN) | AADCB2019A |
| 4 | Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same | Yes |

| Sl No. | Type | Registration Number |
|---|---|---|
| 1 | Sales VAT/Tax BIHAR | 10126883007 |
| 2 | Sales VAT/Tax BIHAR | 10126608157 |

| | | |
|---|---|---|
| 5 | Status | Company |
| 6 | Previous year from | 2014-04-01 to 2015-03-31 |
| 7 | Assessment Year | 2015-16 |
| 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 (%) |
|---|---|
| Nil | |

| | | |
|---|---|---|
| 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. |

| Date of change | Name of Partner/Member | Type of change | Old profit sharing ratio | New profit Sharing Ratio | Remarks |
|---|---|---|---|---|---|

| | | |
|---|---|---|
| 10 | a | Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) |

| Sector | Sub Sector | Code |
|---|---|---|
| Contractors | Civil Contractors | 0501 |

| | | | |
|---|---|---|---|
| 10 | b | If there is any change in the nature of business or profession, the particulars of such change | No |

| Business | Sector | SubSector | Code |
|---|---|---|---|
| Nil | | | |

| | | | |
|---|---|---|---|
| 11 | a | Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed | No |

| Books prescribed |
|---|

| | | |
|---|---|---|
| 11 | b | List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above |

| Books maintained | Address Line 1 | Address Line 2 | City or Town or District | State | PinCode |
|---|---|---|---|---|---|

| | | |
|---|---|---|
| 11 | c | List of books of account and nature of relevant documents examined. Same as 11(b) above |

| Books Examined |
|---|

| | | |
|---|---|---|
| 12 | Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section) | No |

| Section | Amount |
|---|---|
| Nil | |

| | | | |
|---|---|---|---|
| 13 | a | Method of accounting employed in the previous year | Mercantile system |
| 13 | 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 | Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss. | No |



| | | Particulars | Increase in profit(Rs.) | Decrease in profit(Rs.) |
|---|---|---|---|---|
| 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) | | | |
| **Plant & Machinery @ 15%** | **15%** | **1026550** | **0** | **0** | **0** | **0** | **0** | **0** | **153982** | **872568** |
| **Furnitures & Fittings @ 10%** | **10%** | **232930** | **0** | **0** | **0** | **0** | **0** | **0** | **23293** | **209637** |
| **Plant & Machinery @ 60%** | **60%** | **22027** | **0** | **0** | **0** | **0** | **0** | **0** | **13216** | **8811** |

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

| 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 payment | Amount of payment | Name of the payee | PAN of the payee,if avaliable | Address Line 1 | Address Line 2 | City | Pincode |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

(vii) payment to PF /other fund etc. under sub-clause (iv)

(viii) 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 |
|---|---|---|---|---|---|
| | | | | | |

(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)(iii) | |
| 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 32AC 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 | | |

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

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

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

26 (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 |
|---|---|---|
| Nil | | |

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

| Section | Nature of liability | Amount |
|---|---|---|
| Nil | | |

| | | |
|---|---|---|
| (State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) | No | |
| 27 a 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 | |

| CENVAT | Amount | Treatment in Profit and Loss/Accounts |
|---|---|---|
| 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 :-

| 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 — Yes

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 | No |
|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|---|---|---|
| Nil | | | | | | | | | |

| 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: | Not Applicable |
|---|---|---|---|

| 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 transactions which are required to be reported |
|---|---|---|---|---|
| Nil | | | | |

| 34 | c | Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish | Not Applicable |
|---|---|---|---|

| Tax deduction and collection Account Number (TAN) | Amount of interest under section 201(1A)/206C(7) is payable | Amount | Dates of payment |
|---|---|---|---|
| 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 | Sales during | Closing stock | *Yield of | *Percentage of yield | Shortage/ excess, if any |
|---|---|---|---|---|---|---|---|---|---|



| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | the previous year | previous year | | finished products | | |
| | | 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 | | 22238530 | | | 25845072 | |
| b | Gross profit / Turnover | | | % | | | % |
| c | Net profit / Turnover | 288166 | 22238530 | 1.30% | 435083 | 25845072 | 1.68% |
| d | Stock-in-Trade / Turnover | | | % | | | % |
| e | Material consumed/ Finished goods produced | | | % | | | % |

(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 04/09/2014

Name DILIP KUMAR SINGH
Membership Number 099637

| 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 | |
| **Plant & Machinery @ 15%** | | | | | | | | 0 |
| Total of **Plant & Machinery @ 15%** | | | | | | | | |
| **Furnitures & Fittings @ 10%** | | | | | | | | 0 |
| Total of **Furnitures & Fittings @ 10%** | | | | | | | | |
| **Plant & Machinery @ 60%** | | | | | | | | 0 |
| Total of **Plant & Machinery @ 60%** | | | | | | | | |

| Deduction Details(From Point No. 18) | | | |
|---|---|---|---|
| Description of Block of Assets | Sl.No. | Date of Sale etc. | Amount |
| **Plant & Machinery @ 15%** | | | 0 |
| Total of **Plant & Machinery @ 15%** | | | |
| **Furnitures & Fittings @ 10%** | | | 0 |
| Total of **Furnitures & Fittings @ 10%** | | | |
| **Plant & Machinery @ 60%** | | | 0 |
| Total of **Plant & Machinery @ 60%** | | | |

G. KRISHNA & CO. PATNA * Chartered Accountants *

# DIRECTOR'S REPORT

To,
The Members of
M/S BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED
Dear Sir,

We have pleasure in presenting their 8th Annual Report with the audited statement of accounts of your company for the year ended 31st March, 2015.

## 1. FINANCIAL RESULTS

Financial year 2014-15 was the eighth year of the operation of the company. In this year the Company incurred the Profit after Tax of ₹ 288166.25 along with total turnover for ₹ 2,22,38,530.00 only. Total revenue expenditure of the company incurred during the year was approximately around ₹ 2,19,99,787.75.

## 2. DIRECTORS

Directors are not liable to retire by rotation.

## 3. AUDITORS

The first auditors, M/s G KRISHNA & CO., CHARTERED ACCOUNTANS, PATNA, the statutory auditors of the company retire at the forth coming Annual General Meeting and being eligible for the reappointment. The Auditor's report is self-explanatory & hence does not require any comment.

## 4. DIRECTORS' RESPONSIBILITY STATEMENT [u/s 134 (5) of The Companies Act, 2013]

(*a*) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(*b*) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(*c*) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; and

(*d*) the directors had prepared the annual accounts on a going concern basis.

5. EMPLOYEES

No employee is in receipt of ₹ 24,00,000 per annum or more or ₹ 2,00,000/- per month or more.

6. LABOUR

The company has not employed any labour.

7. ACKNOWLEDGEMENT

Your directors take this opportunity to offer their sincere thanks to the various department of the central & state govt., financial institutions, banks, customers & suppliers for their continued valuable assistance & support.

FOR AND ON BEHALF OF THE BOARD
FOR M/S BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

[SRI AMIT KISHORE]
CHAIRMAN

Place: Patna
Date:- 04/09/2014

G KRISHNA & CO.
Chartered Accountants

## *Auditors Report*

To,
The Members of
M/S BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

We have audited the attached Balance Sheet of **"BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED"**, at 31st March 2015 and also the Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Concern's management and our responsibility is to express an opinion on these financial statements based on our audit and we report that: -

1. As required by the Companies (Auditors' Report) order, 2015 issued in terms of section 143 (11) of the companies Act, 2013, we annexed hereto a statement on the matters specified in the paragraphs 3 and 4 of the said order.

2. Further to our comment in the annexure referred to paragraph (1) above, we report that :
   a. 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.
   b. in our opinion, proper books of accounts as required by the Companies Act, 2013 have been kept by the company so far as it appears from our examination of these books.
   c. the Balance Sheet and Profit and Loss Account dealt with in this report are in agreement with the books of accounts.
   d. the Balance Sheet and Profit and Loss Account referred to in this report are in compliance with the accounting standards referred to in section 133 of the Companies Act, 2013 and are in agreement with the books of accounts of the company.
   e. in our opinion and to the best of our information and according to the explanation given to us the said accounts read together with notes forming part of the accounts gives us the information required by the Companies Act, 2013 in the manner so required and give true and fair view : -
      I. In the case of Balance Sheet, of the state of affairs of the Company as at 31st March, 2015 and
      II. In the case of Profit & Loss Account, of the Company for the year ended 31st March, 2015.

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS

Place: - Patna
Date : - 04/09/2015

(DILIP KUMAR SINGH)
Partner

*305, Shashi Comple, Exhibition Road, Patna :- 800 001, Ph. No. 2207290*

G KRISHNA & CO.
Chartered Accountants

## ANNEXURE

(REFERRED TO THE PARAGRAPH 1 OF OUR REPORT OF EVEN DATE)

(i) (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
(b) These fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;
(ii) (a) Physical verification of inventory has been conducted at reasonable intervals by the management;
(b) The procedures of physical verification of inventory are followed by the management reasonable and adequate in relation to the size of the company and the nature of its business;
(c) The company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account;
(iii) The company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
(iv) There is an adequate internal control system commensurate with the size of the company and the nature of its business. for the purchase of inventory and fixed assets and for the sale of goods and services. There is no continuing failure observed to correct major weaknesses in internal control system.
(v) The company has not accepted deposits and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed thereunder, where applicable., have been complied with.
(vi) Maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act is not applicable on this Company;
(vii) (a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.
(viii) The Company is registered in the financial year 2007-08 and its did not have any accumulated losses at the end of the financial year;
(ix) The company has not defaulted in repayment of dues to a financial institution or bank or debenture holders.
(x) The company has not given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;
(xi) The company has not been applied for any term loans during the financial year;
(xii) No fraud on or by the company has been noticed or reported during the year.

Place: - Patna
Date: - 04/09/2014

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS

(DILIP KUMAR SINGH)
Partner

305, Shashi Comple, Exhibition Road, Patna - 800 001, Ph. No. 2207390

# BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No. 46, AN Path, Boring Road-800014

## STATEMENT OF PROFIT AND LOSS

**Profit and Loss statement for the year ended 31st March, 2015**

| Particulars | Note No | Figures as at the end of current reporting period | Figures as at the end of previous reporting period |
|---|---|---|---|
| I. Revenue from operations | 11 | 22238530.00 | 25845072.00 |
| II. Other Income | | 178284.00 | 323440.00 |
| **III. Total Revenue (I +II)** | | 22416814.00 | 26168512.00 |
| *IV. Expenses:* | | | |
| Cost of materials consumed | 12 | 11954790.00 | 14908696.99 |
| Purchase of Stock-in-Trade | | 0.00 | 0.00 |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | | | 0.00 |
| Employee benefit expense | 13 | 5215300.00 | 3721564.50 |
| Financial costs | 14 | 2185497.00 | 2529267.00 |
| Depreciation and amortization expense | 15 | 190491.78 | 240077.74 |
| Other expenses | 16 | 2453708.97 | 4139262.25 |
| **Total Expenses** | | 21999787.75 | 25538868.48 |
| V. Profit before exceptional and extraordinary items and tax | (III - IV) | 417026.25 | 629643.52 |
| VI. Exceptional Items | | 0 | 0.00 |
| VII. Profit before extraordinary items and tax (V - VI) | | 417026.25 | 629643.52 |
| VIII. Extraordinary Items | | 0 | 0.00 |
| IX. Profit before tax (VII - VIII) | | 417026.25 | 629643.52 |
| X. Tax expense: | | | |
| (1) Current tax | | 128860.00 | 194560.00 |
| (2) Deferred tax | | 0 | 0.00 |
| XI. Profit(Loss) from the period from continuing operations | (VII-VIII) | 288166.25 | 435083.52 |
| XII. Profit/(Loss) from discontinuing operations | | 0 | 0.00 |
| XIII. Tax expense of discounting operations | | 0 | 0.00 |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | 0 | 0.00 |
| XV. Profit/(Loss) for the period (XI + XIV) | | 288166.25 | 435083.52 |
| XVI. Earning per equity share: | | | |
| (1) Basic | | 0.38 | 0.58 |
| (2) Diluted | | 0.38 | 0.58 |



Notes Forming Part of Accounts

Schedules referred (1 to 17) to above form an integral part of the Balance Sheet

As per our attached report of even date

For G KRISHNA & CO

Chartered Accountants

(DILIP KUMAR SINGH)

Partner

Mem No 099637

Place - Patna

Date - 04/09/2015

For and on behalf of Board of Directors

For Balaji Tirupati Construction Pvt Ltd

DIRECTOR DIRECTOR

C. KRISHNA & CO.
Chartered Accountants

# BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

2ND Floor House No. 46, AN Path, Boring Road-800014

## Balance Sheet as at 31st March, 2015

| Particulars | Note No | Figures as at the end of current reporting period (In ₹) | Figures as at the end of previous reporting period (In ₹) |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) Share Capital | 1 | 7500000.00 | 7500000.00 |
| (b) Reserves and Surplus | 2 | 5149192.39 | 4861026.14 |
| (c) Money received against share warrants | | 0.00 | 0.00 |
| **(2) Share application money pending allotment** | | 0.00 | 0.00 |
| **(3) Non-Current Liabilities** | | | |
| (a) Long term borrowings from Directors (Shri Amit Kishore) | | 50000.00 | 50000.00 |
| (b) Deferred tax liabilities (Net) | | 0.00 | 0.00 |
| (c) Other Long term liabilities | | | |
| (d) Long term provisions | | 0.00 | 0.00 |
| **(4) Current Liabilities** | 3 | | |
| (a) Short-term borrowings | | 15118239.95 | 17992830.98 |
| (b) Trade payables | | 0.00 | 0.00 |
| (c) Other current liabilities | | 85200.00 | 924000.00 |
| (d) Short-term provisions | | 128860.00 | 194560.00 |
| **Total** | | 28031492.34 | 31522417.12 |
| **II.Assets** | | | |
| **(1) Non-current assets** | | | |
| *(a) Fixed assets* | 4 | | |
| (i) Tangible assets | | 1091015.34 | 1281507.12 |
| (ii) Intangible assets | | 0.00 | 0.00 |
| (iii) Capital work-in-progress | | 0.00 | 0.00 |
| (iv) Intangible assets under development | | 0.00 | 0.00 |
| (b) Non-current investments | | 0.00 | 0.00 |
| (c) Deferred tax assets (net) | | 0.00 | 0.00 |
| (d) Long term loans and advances | | 0.00 | 0.00 |
| (e) Other non-current assets | | 0.00 | 0.00 |
| **(2) Current assets** | | | |
| (a) Current investments | 5 | 2760389.00 | 3338127.00 |
| (b) Inventories | 6 | 9425860.00 | 11124850.00 |
| (c) Trade receivables | 7 | 14290650.00 | 15296000.00 |
| (d) Cash and cash equivalents | 8 | 333699.00 | 98500.00 |
| (e) Short-term loans and advances | 9 | 0.00 | 0.00 |
| (f) Other current assets | 10 | 129879.00 | 383433.00 |
| **Total** | | 28031492.34 | 31522417.12 |
| Contingent Liabilities | | 0.00 | 0.00 |
| Notes Forming Part of Accounts | 17 | | |

Schedules referred (1 to 17) to above form an integral part of the Balance Sheet

As per our attached report of even date

For C KRISHNA & CO
Chartered Accountants

(DILIP KUMAR SINGH)
Partner
Mem No. 099637
Place - Patna
Date - 04/09/2015

For and on behalf of Board of Directors
For Balaji Tirupati Construction Pvt Ltd

DIRECTOR DIRECTOR

**BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED**
**2ND Floor House No. 46, AN Path, Boring Road-800014**

**NOTE 1** **Share Capital**

| | Number of Shares | Amount of Shares (In ₹) | Par Value of Each Shares (In ₹) |
|---|---|---|---|
| A. Authorised Share Capital | 750000 | 7500000.00 | 10.00 |
| B. Shares Issued, Subscribed and Paid UP | 750000 | 7500000.00 | 10.00 |

**NOTE 2** **Reserve and Surplus**

| | Amount (In ₹) |
|---|---|
| a. Capital Reserve | 0.00 |
| b. Capital Redemption Reserve | 0.00 |
| c. Securities Premium Reserve | 0.00 |
| d. Debenture Redemtion Reserve | 0.00 |
| e. Revaluation Reserve | 0.00 |
| f. Share Options Outstanding account | 0.00 |
| g. Other Reserves (Specify) | 5149192.39 |
| h. Surplus (Tfd. from P&L Statement) | |
| Total | 5149192.39 |

**NOTE 3** **CURRENT LIABILITIES**

| | | Security |
|---|---|---|
| A. Short Term Borrowings | | |
| a. Loan Repayable on Demand | | |
| 1. From Bank: - OBC A/N- | 15118239.95 | Hypothecation of Stock and Book Debts |
| 2. From Others | 0.00 | |
| b. Loan and Advances from Related Parties | 0.00 | |
| c. Deposits | 0.00 | |
| d. Other Loans and Advances | | |
| Total A. Short Term Borrowings | 15118239.95 | |
| B. Trade Payables | | |
| a. Sundry Creditors | 0.00 | |
| TOTAL B. Trade payables | 0.00 | |
| C. Other Current Liabilities | | |
| Outstanding Exp | 85200.00 | |
| Other | 0.00 | |
| Total C. Other Current Liabilities | 85200.00 | |
| D. Short Term Provisions | | |
| a. Provision for Income Tax | 128860.00 | |
| Total D. Short Term Provisions | 128860.00 | |

## BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

**Note 4** **1 (a). ASSETS: - Fixed Assets**

| Particulars | Opening Gross Block | Addition during the year | Transfer/ Sale | Closing Gross Block | Op. Dep. | Dep. During the Year | Dep. Write off during the Year | Cl. Dep. | Opening W.D.V. (2)-(6) | Closing W.D.V. (5)-(9) |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| Furniture & Fixture | 487000.00 | 0.00 | 0.00 | 487000.00 | 254069.41 | 23293.06 | 0.00 | 277362.47 | 232930.59 | 209637.53 |
| A.C. | 101000.00 | 0.00 | 0.00 | 101000.00 | 69000.65 | 4799.90 | 0.00 | 73800.55 | 31999.35 | 27199.45 |
| Computer | 78600.00 | 0.00 | 0.00 | 78600.00 | 56572.80 | 13216.32 | 0.00 | 69789.12 | 22027.20 | 8810.88 |
| Electric Fittings | 17050.00 | 0.00 | 0.00 | 17050.00 | 12761.15 | 643.33 | 0.00 | 13404.47 | 4288.85 | 3645.53 |
| Inverter & Microwave | 37861.00 | 0.00 | 0.00 | 37861.00 | 17426.65 | 3065.15 | 0.00 | 20491.80 | 20434.35 | 17369.20 |
| Mobile Phone | 51608.00 | 0.00 | 0.00 | 51608.00 | 19239.21 | 4855.32 | 0.00 | 24094.53 | 32368.79 | 27513.47 |
| Motor Cycle | 28413.00 | 0.00 | 0.00 | 28413.00 | 14453.69 | 2093.90 | 0.00 | 16547.59 | 13959.31 | 11865.41 |
| Lab Equipment | 41100.00 | 0.00 | 0.00 | 41100.00 | 19645.54 | 3218.17 | 0.00 | 22863.71 | 21454.46 | 18236.29 |
| Plant & Machinery | 1435390.00 | 0.00 | 0.00 | 1435390.00 | 772211.62 | 99476.76 | 0.00 | 871688.38 | 663178.38 | 563701.62 |
| Tanker & Tailor | 100500.00 | 0.00 | 0.00 | 100500.00 | 59996.53 | 6075.52 | 0.00 | 66072.05 | 40503.47 | 34427.95 |
| Tractor | 380000.00 | 0.00 | 0.00 | 380000.00 | 181637.63 | 29754.36 | 0.00 | 211391.98 | 198362.38 | 168608.02 |
| TOTAL | 2758522.00 | 0.00 | 0.00 | 2758522.00 | 1477014.88 | 190491.78 | 0.00 | 1667506.66 | 1281507.12 | 1091015.34 |
| | | | | | | | | Tangible Assets | 1281507.12 | 1091015.34 |
| | | | | | | | | Intangible Assets | 0.00 | 0.00 |
| | | | | | | | | Capital W-I-P | 0.00 | 0.00 |
| | | | | | | | | Intangible Assets Under Development | 0.00 | 0.00 |

As per our attached report of even date
For G KRISHNA & CO.
Chartered Accountants

(DILIP KUMAR SINGH)
Partner
Mem. No. 099637
Place - Patna
Date. - 04/09/2015

For and on behalf of Board of Directors
For Balaji Construction Pvt. Ltd.

DIRECTOR DIRECTOR

**Note 5** 2 (a). ASSETS:- Current Investments

| | |
|---|---|
| Investments- | |
| Fixed Deposit in OBC | 2760389.00 |
| TOTAL Investments | 2760389.00 |

**Note 6** 2 (b). ASSETS: - Inventories

| | |
|---|---|
| Goods in Transit | |
| 1. Raw Materials & Work in Process | 9425860.00 |

(At Cost Or Market Price Whichever is Lower)
(As per AS-2 Issued By the ICAI)

| | |
|---|---|
| Total Inventories | 9425860.00 |

**Note 7** 2 (c). ASSETS: - Trade Receivables

| | |
|---|---|
| 1. Bihar Rajya Pul Nigam Ltd. | 900000.00 |
| 2. RWD-Hilsa | 3585300.00 |
| 3. Balaji Homes | 9805350.00 |
| Total | 14290650.00 |

**Note 8** 2 (c). ASSETS: - Cash and Cash Equivalents

| | Amount (In ₹) |
|---|---|
| Cash in Hand | 333699.00 |
| Cash at Bank | 0.00 |
| Total | 333699.00 |

**Note 9** 2 (d). ASSETS:- Short term loans And Advances

| | |
|---|---|
| Advance Rent | 0.00 |
| Other Advances | 0.00 |
| **TOTAL** | 0.00 |

**Note 10** 2 (e). ASSETS:- Other Current Assets

| | |
|---|---|
| TDS | 129879.00 |
| TOTAL | 129879.00 |

KRISHNA & CO.
Chartered Accountants
2ND Floor House No. 46, AN Path, Boring Road-800014

| Note 11 | Amount (In ₹) |
|---|---|
| Other Income | |
| a. Interest on Income tax | 0.00 |
| b. Interest Accrued | 178284.00 |
| Total | 178284.00 |

| Note 12 | 2 (f).Cost of Material Consumed | |
|---|---|---|
| Opening Stock in Trade | | 11124850.00 |
| add Purchase | | 10255800.00 |
| Less Closing stock | | 9425860.00 |
| **Total** | | 11954790.00 |

| Note 13 | 2 (g).Employee Benefit | |
|---|---|---|
| 1. Salaries & Wages | | 0.00 |
| 2. Contribution to Provident and Other Funds | | 0.00 |
| 3. Exp. On ESOP & ESPP | | 0.00 |
| 4. Staff Welfare Exp | | 0.00 |
| 5.Labour Charges | | 5215300.00 |
| Total | Employee Benefit | 5215300.00 |

| Note 14 | 2 (h).Financial Cost | |
|---|---|---|
| 1. Interest Exp | | 2185497.00 |
| 2. Other Borrowing Costs | | 0.00 |
| 3. Net Loss on Foreign Curren | Depreciation and Amort | 0.00 |
| Total | Financial Cost | 2185497.00 |

| Note 15 | Depreciation |
|---|---|
| 1. Depreciation (See Note 4) | 190491.78 |
| Total | 190491.78 |



| Note 16 | Other Expenses | |
|---|---|---|
| Rent | | 60000.00 |
| Site Mess Exp | | 18680.00 |
| Office Expenses | | 29350.00 |
| Printing & Stationery | | 52500.00 |
| Bank Charges & Commission | | 24754.00 |
| PF Retainer ship Charges | | 18000.00 |
| Audit Fees | | 15000.00 |
| Legal Charges | | 3000.00 |
| ROC Filing Exp | | 6000.00 |
| Repairing & Maintenance | | 18940.00 |
| Fuel Exp | | 132403.00 |
| Freight | | 75340.00 |
| Misc. Expenses | | 15850.00 |
| Telephone Expenses | | 104439.00 |
| Local Conveyance | | 3574.00 |
| Stamp Paper Exp | | 14240.00 |
| Festival Expenses | | 13560.00 |
| Electricity Expenses | | 89139.00 |
| Vehicle Expenses | | 85350.00 |
| Accounting Charges | | 60000.00 |
| Site Visit Expenses | | 175340.00 |
| General Exp | | 107600.97 |
| Salary to Director | | 504000.00 |
| Salary | | 763525.00 |
| Travels | | 31450.00 |
| Stock Insurance | | 25674.00 |
| Donation | | 6000.00 |
| Total | | 2453708.97 |

305, Shashi Complex, Exhibition Road, Patna: - 800 001. 9431023147

**G KRISHNA & CO.**
Chartered Accountants

BALAJI TIRUPATI CONSTRUCTION PRIVATE LIMITED

Schedule "17"

Significant Accounting policy and notes on accounts forming parts of the balance sheet and profit & loss account for the year ended on that date.

1. The Company follows mercantile system of accounting. Accounting policies not referred to otherwise are in consistent with generally accepted accounting principles.
2. Closing Stock has been valued at cost or market value whichever is lower.
3. Fixed Assets are stated at their original cost less Accumulated Depreciation.
4. Contingent liability is not provided for and is disclosed by way of notes, if any.
5. Investments, if any, are stated at cost.
6. Sales and services are accounted when the sale of goods or services are completed on accrual basis.
7. The financial statements are prepared on the basis of going concern assumption under historical convention with revenue recognition and expenses accounted for on mercantile basis.

For G KRISHNA & CO.
CHARTERED ACCOUNTANTS

Place: - Patna
Date : - 04/09/2015

(DILIP KUMAR SINGH)
Partner

*305, Shashi Complex, Exhibition Road, Patna : - 800 001. Ph. No. 2207290*