K.HARI JI & Co.
Chartered Accountants
2ND Floor, ASHOKA PLACE
EXHIBITION ROAD , PATNA-80001

NAME OF ASSESSEE- S.M.ENGICON PVT.LTD

TRADING , PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2017

PARTICULARS	AMOUNT (in Rs)	AMOUNT (in Rs)	PARTICULARS	AMOUNT (in Rs)
To, Opening Stock		156,260.00	By, Sales	18,011,000.00
To, Purchase (Net)		15,843,517.63	By , Closing Stock	3,128,500.00
To, Direct Expenses		3,358,300.00		
To, Gross profit		1,781,422.37		
TOTAL			**TOTAL**	**21,139,500.00**
To, Salary & Wages		442,000.00	By, Gross Profit	1,781,422.37
To, Rent		151,000.00	By, Other Income	27,954.60
To,Travelling & Conveyance		146,825.00		
To, Depreciation		85,881.00		
To, Other Expenses				
Commission to land broker	-			
Bank Charges/ Comm.	1,299.93			
Office Expenses	128,221.74	129,521.67		
To, Local Conveyance		63,894.00		
To, Telephone Exp		58,749.00		
To, Audit fees		29,500.00		
To,Dirctors Salary		600,000.00		
To, Provision for Tax		30,321.00		
To, Professional Tax		2,500.00		
To, Net profit before tax		69,185.30		
		1,809,376.97		**1,809,376.97**

In terms of our separate report of even date attached herewith.

For

(Director)
Place : Patna
Date : 31/10/2017

Prem Lata Kumari
Director

For K.HARI JI & Co.
Chartered Accountants

(KUMAR HARI JI)
PARTNER
M No 057882, FRN 08053C

For S.M. ENGICON PVT LTD

S.M. ENGICON PVT. LTD.

Prem lata Kumari
DIRECTOR

Managing Director

NAME OF ASSESSEE	**: S M ENGICON PRIVATE LIMITED**		
PAN	**: AAMCS6531P**		
OFFICE ADDRESS	: GROUND FLOOR, SHARDA VIHAR, KANKARBAG, KANKARBAG THANA ROAD, PATNA, BIHAR-800020		
STATUS	: PUB NOT INT	ASSESSMENT YEAR	: 2017 - 2018
WARD NO	: 1(1) 21	FINANCIAL YEAR	: 2016 - 2017
D.O.I.	: 18/03/2008		
EMAIL ADDRESS	: surendra25@yahoo.com		
NATURE OF BUSINESS	: CONSTRUCTION		
STOCK VALUATION METHOD	: AT COST		
METHOD OF ACCOUNTING	: MERCANTILE		
NAME OF BANK	: PUNJAB NATIONAL BANK		
MICR CODE	: 800024009		
IFS CODE	: PUNB0149900		
ADDRESS	: KANKARBAGH, PATNA		
ACCOUNT NO.	: 1499005523401759		
RETURN	: ORIGINAL (FILING DATE : 02/11/2017 & NO. : 284868371021117)		

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS AND PROFESSION			98983
CONSTRUCTION OF RESIDENTIAL APARTMENT			
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		99506	
ADD : DEPRECIATION DISALLOWED		85881	
		185387	
LESS : ALLOWED DEPRECIATION		-86404	
		98983	
GROSS TOTAL INCOME			98983
TOTAL INCOME			98983
TOTAL INCOME ROUNDED OFF U/S 288A			98980

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 98980 @ 29%		28704
		28704
ADD: EDUCATION CESS @ 2%		574
		29278
ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%		287
TAX AS PER NORMAL PROVISIONS		29565
CALCULATION OF BOOK PROFIT U/S 115JB		
NET PROFIT AS SHOWN IN THE PROFIT AND LOSS ACCOUNT	69185	
TAX @ 18.5% ON BOOK PROFIT OF RS. 69185 U/S 115JB	12799	
ADD: EDUCATION CESS @ 2%	256	
	13055	

For S.M. ENGICON PVT. LTD.
Managing Director

S.M. ENGICON PVT. LTD.
DIRECTOR

ADD: SECONDARY AND HIGHER EDUCATION CESS @ 1%	128	
	13183	
HIGHER OF (29565 OR 13183)		29565
LESS ADVANCE TAX		
0004329 - 08989 - 15/12/2016	20000	
0004329 - 29943 - 15/03/2017	20000	40000
		-10435
ADD INTEREST PAYABLE		
INTEREST U/S 234C	594	594
		-9841
REFUNDABLE		(9841)
TAX ROUNDED OFF U/S 288B		(9840)

Previous Year Return Filing Details :

Acknowledgement No.	497629941141016
Date of Filing	14/10/2016
Ward	/1(1) 21
Return Income	Rs. 401990

For S.M. ENGICON PVT LTD

Managing Director

SUMAN KUMAR MANJHI
(DIRECTOR)

S.M. ENGICON PVT. LTD.

DIRECTOR

FIXED ASSETS

Block	Rate	WDV as on 01/04/2016	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2017
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	1,95,775	0	0	0	1,95,775	19,578	1,76,197
MACHINERY AND PLANT	15.00%	1,08,397	0	0	0	1,08,397	16,260	92,137
MACHINERY AND PLANT	60.00%	84,277	0	0	0	84,277	50,566	33,711
Total		**3,88,449**	**0**	**0**	**0**	**3,88,449**	**86,404**	**3,02,045**

Tax Credit for MAT Paid under section 115JB against Tax Liability

A.Y.	Normal Tax Liability	Tax Liability u/s 115JB	Tax Payable by the Assessee	Additional Tax Liability	Credit u/s 115JAA Utilised	Credit Lapsed	Credit Available for Carry Forward
2011-12	95469	59691	95469	-	-	-	-
2012-13	68033	27662	68033	-	-	-	-
2013-14	57459	35433	57459	-	-	-	-
2014-15	42120	25973	42120	-	-	-	-
2015-16	46396	19547	46396	-	-	-	-
2016-17	124215	52921	124215	-	-	-	-
2017-18	29565	13183	29565	-	-	-	-

S.M. ENGICON PVT. LTD.

Prem Lata Kumari
DIRECTOR

For S.M. ENGICON PVT LTD

Managing Director

FORM NO. 3CB
[See rule 6G(1)(b)]
Audit report under section 44AB of the Income-tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2017 and the **Profit and loss account** for the period beginning from 20 16-04-01 to ending on 2017-03-31 attached herewith, of S M ENGICON PRIVATE LIMITED GROUND FLOOR, SHARDA VIHAR, KANKARBAG, KANKARBAG THANA ROAD, , PATNA, BIHAR, 800020 AAMCS6531P,

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 GROUND FLOOR, SHARDA VIHAR, KANKARBAG, KANKARBAG THANA ROAD, PATNA, BIHAR-8000 20, 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

Place	PATNA	Name	KUMAR HARI JI
Date	31/10/2017	Membership Number	057882
		FRN (Firm Registration Number)	0008053C
		Address	ASHOKA PLACE, EXHIBITION ROAD , , PATNA, BIHAR, 800001

S.M. ENGICON PVT. LTD.
Prem Lata Kumari
DIRECTOR

For S.M. ENGICON PVT LTD
Managing Director