AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

BALANCE SHEET AS AT
31-03-2015

LIABILITIES		ASSETS	
PARTNERS' CAPITAL ACCOUNTS (As per Schedule 'A')	2289714.36	FIXED ASSETS (As per Schedule 'E')	Rs. 2718679.00
LOAN FUNDS (As per Schedule 'B')	2410516.91	INVENTORIES (As per Schedule 'F')	Rs. 620651.00
SUNDRY CREDITORS (As per Schedule 'C')	4142827.50	INVESTMENT (As per Schedule 'G')	Rs. 204518.00
		LOANS & ADVANCES (As per Schedule 'H')	Rs. 5262142.00
OTHER LIABILITIES & PROVISIONS (As per Schedule 'D')	260670.00		
		CASH & BANK BALANCES (As per Schedule 'I')	Rs. 297738.77
Rs.	9103728.77	Rs.	9103728.77

Notes on accounts are stated in schedule 'J'

The schedule referred to above forms an integral part of the balance sheet.

This is the balance sheet account referred to in our report of even date

For M/s. K. R. JAICHAND & CO.
Chartered Accountants
Firm Regn. No.: 318011E

(Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Dibrugarh: September 15th 2015.

For M/s. Amar Construction Co.,
For Amar Costruction Company
Partner

(ABHISHEK SINGH)
(Partner)

AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

CHEDULE 'A' : PARTNER'S CAPITAL ACCOUNTS

1.	Shri Ashok Singh	Rs.	2007257.43
2.	Shri Abhishek Singh	Rs.	282456.93
		Rs.	2289714.36

CHEDULE 'B' : LOANS FUND

1	Secured loans	Rs.	1315516.91
2	Unsecured loans	Rs.	1095000.00
		Rs.	2410516.91

CHEDULE 'C' : SUNDRY CREDITORS

1	Trade payables		4142827.50
		Rs.	4142827.50

CHEDULE 'D' : OTHER LIABILITES & PROVISIONS

1	Government liabilities		25200.00
2	Provision		235470.00
		Rs.	260670.00

CHEDULE 'F' : INVENTORIES

1	Closing stock	Rs.	620651
		Rs.	620651

CHEDULE 'G' : INVESTMENT

1	Fixed deposit with Punjab & Sind Bank Patna (2 nos)	Rs.	204518.00

CHEDULE 'H' : LOANS & ADVANCES

1	Balances with revenue authorities	Rs.	143445.00
2	Deposits and advances	Rs.	3337300.00
3	Other advances	Rs.	541247.00
		Rs.	5262142.00

CHEDULE 'I' : CASH & BANK BALANCES

DIBRUGARH HO.

1	Allahabad Bank, Duliajan Br. a/c no. 501617750515	Rs.	463.00
2	Corporation Bank Dibrugarh Br. a/c no.135301601000050	Rs.	36145.04
3	Punjab & Sind Bank, Dibrugarh Br. A/c No. 03501100001296	Rs.	6709.00
4	Punjab & Sind Bank, Dibrugarh Br. A/c No. 03501100001361	Rs.	83536.00
5	Cash in hand	Rs.	106207.18

PATNA BRANCH.

1	Axis Bank, Dibrugarh Br. A/c No. 9120200245145407	Rs.	32723.55
2	Cash in hand	Rs.	31955.00
		Rs.	297738.77

K.R. JAICHAND & CO. DIBRUGARH Chartered Accountants

Schedule "C"

Depreciation Schedule as on 31.03.2015

Block of Assets:	Original Cost	Additions >than 180 days	Additions Less than 180	Total	Sold this year	Loss on sale/Adjustment	Depreciation B/fd	Depreciation this year	Total Depreciation	WDV as on 31.03.2014	WDV as on 31.03.2015
Head Office	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Plant & Machinery											
Generator Set	150000.00			150000.00			57881.00	13818.00	71699.00	92119.00	78301.00
Ford Figo (AS-06K-7071)	432813.00			432813.00			167012.00	39870.00	206882.00	265801.00	225931.00
Indica Car	344044.00			344044.00			191390.00	22898.00	214288.00	152654.00	129756.00
Leth Machine	60000			60000.00			23153.00	5527.00	28680.00	36847.00	31320.00
Plant &Machinery	302881	53191	13860	369932.00			116874.00	36919.00	153793.00	186007.00	216139.00
Mixer Machine	260400			260400.00			19530.00	36131.00	55661.00	240870.00	204739.00
Scorpio (AS-06M-058)	1035201.00			1035201.00			221274.00	122089.00	343363.00	813927.00	691838.00
Tata DI (AS-23D-7794)	180000			180000.00	40000.00		69458.00			110542.00	70542.00
Motor Cycle	62816.00			62816.00			4711.00	8716.00	13427.00	58105.00	49389.00
Total	**2828155.00**	**53191.00**	**13860.00**	**2895206.00**	**40000.00**	**0.00**	**871283.00**	**285968.00**	**1087793.00**	**1956872.00**	1697955.00
Furniture & Fixtures	10515.00	10178.00	87170.00	107863.00			4307.00	5998.00	10305.00	6208.00	97558.00
Computer (17.01.2015)			15600.00	15600.00			0.00	4680.00	4680.00	0.00	10920.00
A	**2838670.00**	**63369.00**	**116630.00**	**3018669.00**	**40000.00**	70542.00	**875590.00**	**296646.00**	**1102778.00**	**1963080.00**	**1806433.00**
Patna Office											
Air Conditioner	48800.00			48800.00			13542.00	5289.00	18831.00	35258.00	29969.00
Plant & Machinery											
Lift Machine	7000.00			7000.00			525	971.00	1496.00	6475.00	5504.00
Structural Pipes	56622.00			56622.00			4247	7856.00	12103.00	52375.00	44519.00
Freeze	9700.00			9700.00			728	1346.00	2074.00	8972.00	7626.00
Mixer Machine	210000.00			210000.00			15750	29138.00	44888.00	194250.00	165112.00
Welding Machine	4830.00			4830.00			362	670.00	1032.00	4468.00	3798.00
Honda Amaze BR01BF-9073 (27.11.14)			781930.00	781930.00				58645.00	58645.00		723285.00
Tools & Implements (27.06.2014)		3500.00		3500.00			0	525.00	525.00	0.00	2975.00
B	**336952.00**	**3500.00**	**781930.00**	**1122382.00**	**0.00**	**0.00**	**35154.00**	**104440.00**	**139594.00**	**301798.00**	**982788.00**
Total (A+B)	**3175622.00**	**66869.00**	**898560.00**	**4141051.00**	**40000.00**	**0.00**	**910744.00**	**401086.00**	**1242372.00**	**2264878.00**	**2789221.00**
Less sold this yr.Tata DI	**180000.00**			**180000.00**	**40000.00**	**0.00**	**69458.00**	**0.00**	**0.00**	**110542.00**	**70542.00**
Total	**2995622.00**	**66869.00**	**898560.00**	**3961051.00**	**0.00**	**0.00**	**841286.00**	**401086.00**	**1242372.00**	**2154336.00**	**2718679.00**

For M/s. K. R. JAICHAND & CO.
Chartered Accountants
Firm Regn. No.: 318011E

(Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527

K. R. JAICHAND & CO. DIBRUGARH Chartered Accountants

Place:'Dibrugarh

Date: 15 September 2015

For M/S. Amar Construction Company

(Abhishek Singh)
(Partner)

DIBRUGARH Company

AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

tails of Shedules forming part of the balance sheet as at 31-03-2015

TAILS OF PARTNERS' CAPITAL ACCOUNTS

1.	Mr. Ashok Singh	Rs.	2007257.43	
2.	Mr. Abhishek Singh	Rs.	282456.93	
		Rs.	2289714.36	

TAILS OF LOANS FUNDS

A	**SECURED LOANS**			
I	**Dibrugarh**			
1	HDFC Bank, Dibrugarh (Scorpio loan account)	Rs.	459064.44	
2	Corporation Bank, Dibrugarh (Bike loan account no.)	Rs.	16770.00	
II	**Patna**			
3	Punjab & Sind Bank , Patna (Cash credit account no.2696)	Rs.	149101.47	
4	Punjab & Sind Bank , Patna (Car Loan account no.519)	Rs.	690581.00	1315516.91
B	**UNSECURED LOANS**			
	From persons specified in section 40A(2)(b) of the Income Tax Act, 1961			
I	**Dibrugarh:**			
1	Sri. Bikash Agarwal	Rs.	250000.00	
2	Sunita Agarwal	Rs.	250000.00	
II	**Patna:**			
1	Amit Kumar	Rs.	450000.00	
2	Mrs. Manju Singh	Rs.	50000.00	
3	Pramod Kumar Singh	Rs.	95000.00	1095000.00
C	**DETAILS OF SUNDRY CREDITORS**		Total Amount	
I	**Dibrugarh**			
1	ECE Industries Ltd.	Rs.	620000.00	
2	Ispiat Udyog Pvt. Ltd.	Rs.	1202422.00	
3	M.B. steel	Rs.	526846.00	
4	Orient Engineering Works	Rs.	19280.00	
5	Shew Machinary Stores	Rs.	30037.50	
6	Subhash Ch. Sahani	Rs.	10000.00	
II	**Patna**			
7	Chet Narayan Singh	Rs.	162830.00	
8	Jai Maa Durga Int Udyog	Rs.	36400.00	
9	Maa Gayatri Enterprise Patna	Rs.	278238.00	
10	Magadh Tiles House Pvt. Ltd. Patna	Rs.	50800.00	
11	MM Enterprise	Rs.	38442.00	
12	Patliputra Traders Patna	Rs.	79695.00	
13	Patna Cement Patna	Rs.	248900.00	
14	Rajasthan Sales Corporation Patna	Rs.	130069.00	
15	Shakti Enterprise(Prop.Shakti Kumar)Patna	Rs.	403908.00	
16	RM Traders	Rs.	53910.00	
17	Sangeeta Enterprises	Rs.	196650.00	
18	Subham Paints & Hardwares Patna	Rs.	54400.00	
		Rs.	4142827.50	

K.K. JAICHAND & CO. DIBRUGARH Chartered Accountants

AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

Details of shedules forming part of the balance sheet as at 31-03-2015

DETAILS OF INVENTORIES

1	Closing stock			
	Dibrugarh.	Rs.	0.00	
	Patna.	Rs.	620651.00	
		Rs.	620651.00	

INVESTMENTS

1	Fixed deposit with Punjab & Sind Bank Patna (2 nos)	Rs.	204518.00	
		Rs.	204518.00	

DETAILS OF LOANS & ADVANCES

1	Balances with revenue authorities			
	Dibrugarh			
	Advance Income Tax FY 2014-15	Rs.	141800.00	
	Patna			
	I. T. D. S (A. Y. 2014-2015)	Rs.	1645.00	143445.00
2	LOANS INTEREST FREE			
	Dibrugarh			
	Saswati Dutta Loan	Rs.	100000.00	
	Patna			
	Mrs.Manju Singh	Rs.	1140150.00	1240150.00
	Deposits and advances			
	Security deposits with :			
	Dibrugarh:			
	Rupankar Dutta(Duliajan)	Rs.	200000.00	✓
	Landlord Alderado (Sandeep Kedia & Others)	Rs.	1000000.00	✓
	Patna:			
	Landlord LAP Tower (Laxmi Prashad Mehta)	Rs.	500000.00	✓
	Landlord Seikhpura (Ram Sagar Singh)			
	Ram Babu Mehta	Rs.	1200000.00	
	Harindra Chaturvedi	Rs.	37300.00	
	Sahil Elevators	Rs.	400000	3337300.00
3	Other advances			
	BSNL Deposit	Rs.	1345.00	
	Bharat Gases Dibrugarh	Rs.	15000.00	
	Service Tax Receivable	Rs.	459702.00	
	Bikas Kumar Keshan Rent	Rs.	25200.00	
	Maitreyee Baruah Bhomick	Rs.	40000.00	541247.00
				Rs. 5262142.00

V. P. JAICHAND & CO. DIBRUGARH Chartered Accountants

AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

Details of Shedules forming part of the balance sheet as at 31-03-2015

DETAILS OF OTHER LIABILITIES & PROVISIONS

1	Government liabilities		
	Income tax deducted at source payable (FY 2014-15)	Rs.	25200.00
		Rs.	25200.00
2	Provision		
	Income tax	Rs.	169120.00
	Audit fees payable	Rs.	20000.00
	Deffered Tax Liability	Rs.	46350.00
		Rs.	235470.00

K. K. JAICHAND & CO. DIBRUGARH Chartered Accountants

For Amar Costruction Company

Partner

AMAR CONSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGEE,
DIST. DIBRUGARH -786001(ASSAM)

Schedules to the balance sheet and the profit & loss account as at and for the year 31st March, 2015

SCHEDULE 'J': NOTES ON ACCOUNTS

'A) SIGNIFICANT ACCOUNTING POLICIES

i) ACCOUNTING ASSUMPTIONS

These accounts have been prepared under the historical cost convention on the basis of a going concern with revenue recognised and expenses accounted for on their accrual including provisions/ adjustments for committed obligations and amounts determined as payable or receivable during the year.

ii) FIXED ASSETS

Fixed assets are capitalised at cost including all direct costs and other expenses incurred in connection with acquisition of assets apportioned thereto.

iii) DEPRECIATION

Depreciation is provided on fixed assets on written down value method at the rates specified in the Income Tax Rules, 1962.

iv) INVENTORIES

Closing stock has been valued at cost which is determined by referring to the purchase bills.

v) REVENUES RECOGNITION

Flat Sales are recognised as per booking receipts and subsequent instalments received. Other receipts and other revenue items are recognised on their accrual basus.

vi) INVESTMENTS

The carrying amount for current investments (i.e. intended to be held for not more than one year) is the lower of cost and fair value and for long term investments (i.e. intended to be held for more than one uear) is at cost. However, when there is a decline, other than temporary in the value of a long term investment, the carrying amount is reduced to recognise the decline.

vii) Provision for Current & Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act , 1961.

Deferred tax resulting from "timing difference" between book & taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recongnised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future.

Signatures to schedule 'A' to 'J' forming integral part of the accounts.

For M/s. K. R. JAICHAND & CO.
Chartered Accountants
Firm Regn. No.: 318011E

(Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527

K. R. JAICHAND & CO. DIBRUGARH Chartered Accountants

Amar Construction Company DIBRUGARH

For M/S. Amar Construction Company

(Abhishek Singh)
(Partner)

Place:Dibrugarh Date: 15 September 2015