

DURGA HOME CONSTRUCTION

Nirmal Sriti Apartment, Flat No. 202, Road, No. 5, Near New Sai Mandir,

Gardanibagh, Patna - 800 001

BALANCE SHEET AS ON 31ST MARCH 2021

(Amount in ₹)

Particulars	Schedules	Current Year	Previous Year
I. SOURCES OF FUNDS			
(1) Partner's Capital Account	A	17,667,046.89	13,792,904.41
(2) Loan Funds			
Unsecured Loans	B	3,020,000.00	-
Motor Car Loan		396,284.50	454,909.10
(3) Advances			
(a) From Others		-	-
(b) From Customer	C	20,394,349.84	19,848,805.84
TOTAL		41,477,681.23	34,096,619.35
II. Application of Fund			
(1) Fixed Assets			
(a) Gross Block	D	1,228,636.00	1,431,100.00
Less: Depreciation		180,580.00	211,464.00
Net Block		1,048,056.00	1,219,636.00
(b) Capital Work in Progress		-	-
(2) Current Assets, Loans and Advances			
(a) Current Assets			
(i) Inventories			
A. Work in Progress		28,739,467.03	20,283,852.93
B. Stock in Trade		12,611,310.00	15,040,790.00
(ii) Sundry Debtors	E		
A. Outstanding for more than one Years		158,429.00	158,429.00
B. Others		-	-
(iii) Cash and Bank Balances	F		
A. Balance with Banks		341,422.20	40,558.42
B. Cash in Hand		2,573.00	4,331.00
(b) Loans and Advances			
(i) Advances recoverable in cash or kind	G	1,952,016.00	697,990.00
(ii) Deposits to Corporate and Others		-	-
(c) Less: Current Liabilities and Provisions			
(i) Sundry Creditors	H		
A. Outstanding for more than one Years		895,662.00	1,402,758.00
B. Others		802,430.00	271,210.00
(ii) Other Payables	I	1,677,500.00	1,675,000.00
TOTAL		41,477,681.23	34,096,619.35

Notes to Accounts

As per our separate report of even date

For RBKK & ASSOCIATES

Firm Registration No. 019237C

Chartered Accountants

(CA KUNAL KUMAR)

Partner

Membership No. 304974

For DURGA HOME CONSTRUCTION

Partner

Bindu devi

Partner

Place: Patna

Date: 20/12/2021

PARTNERS' CAPITAL ACCOUNT		SCHEDULE - A	
Particulars	Bachcha Lal	Bindu Devi	Total
	₹	₹	₹
Opening Balance	7,002,289.21	6,790,615.20	13,792,904.41
Add : Introduced during the year	1,837,000.00	1,930,000.00	3,767,000.00
Interest on Capital	-	-	-
Remuneration for the year	216,000.00	216,000.00	432,000.00
Profit/(Loss) for the year	73,141.24	73,141.24	146,282.48
	9,128,430.45	9,009,756.44	18,138,186.89
Less : Self Assessment Tax	10,570.00	10,570.00	21,140.00
Less : Drawings	300,000.00	150,000.00	450,000.00
	310,570.00	160,570.00	450,000.00
Total	8,817,860.45	8,849,186.44	17,667,046.89

UNSECURED LOANS

Loan from Chitranjan Kumar Yadav
 Loan from Shubham Kumar Yadav
 Loan from Sudhir Kumar Singh

Current Year	SCHEDULE 'B'
Previous Year	
2,000,000.00	-
720,000.00	-
300,000.00	-
3,020,000.00	-

ADVANCE FROM CUSTOMERS

Maa Shanti Pailesh Flat No
 Rajesh Rajak

Kaleshwari Kunj
 Mani Bhushan Pd 204
 Poonam Prakash 104
 Nitu Kumari 102
 Dr. Lok Vardhan Gupta 105
 Amit Kiran Prasad & Lalit Kiran Prasad

₹	SCHEDULE 'C'
₹	
545,544.00	-
545,544.00	-
4,630,535.00	4,630,535.00
4,463,929.00	4,463,929.00
4,613,450.00	4,613,450.00
4,533,749.00	4,533,749.00
1,607,142.84	1,607,142.84
19,848,805.84	19,848,805.84
20,394,349.84	19,848,805.84

SUNDRY DEBTORS FLAT NO PROJECT

Outstanding for more than one year
 Anuradh Devi 403 Bhagat Residency

Outstanding for current year

SCHEDULE 'E'
158,429.00
158,429.00
-
-
158,429.00
158,429.00

For DURGA HOMES CONSTRUCTION

[Signature] Bindu Devi
 Partner Partner



DURGA HOME CONSTRUCTION
mal Sriti Apartment, Flat No. 202, Road, No. 5, Near New Sai Mandir, Gardanibagh, Patna - 800 001
Financial Year 2020-21

ash and Bank Balance

Balances with Banks

PNB A/c No 0029

PNB A/c No 2039

Bank of Baroda A/c No 273

Axis Bank

Cash in Hand (As certified by a Partner)

SCHEDULE 'F'

44,084.80	10,038.24
32,778.50	2,007.78
264,558.90	26,289.70
-	2,222.70
341,422.20	40,558.42
2,573.00	4,331.00
343,995.20	44,889.42

ADVANCES

Nitish Traders

Shiv Cement Bhandar

Sati Enterprises

Usha Build Mart

Micro Elevator Service

B.P. Pump and Electrical Works

Raj Kishore Singh

Dhiraj Bricks Manufacturing

Lucky Bricks

Maa Kaali Deals Pvt Ltd

M.K and Associates

RBKK & Associates

Electronic Cash Ledger

SCHEDULE 'G'

-	400,000.00
485,790.00	85,790.00
-	3,000.00
-	105,800.00
-	46,000.00
-	21,000.00
-	30,000.00
551,000.00	-
193,000.00	-
695,422.00	-
25,000.00	-
860.00	-
944.00	6,400.00
1,952,016.00	697,990.00

SUNDRY CREDITORS

Outstanding for more than one year

3s Product Sales

S. S. Enterprises

Bidyasagar - Civil Labour Contractor

Mukesh Kumar Contractor Ph work

Amarnath Kumar (Contractor)

Baikunth Sharma- Civil Labour Contractor

Lalit Ray-Bricks Supplier

H.S Enterprises

S. S Lal & Co.

SCHEDULE 'H'

-	29,800.00
14,960.00	14,960.00
245,562.00	245,562.00
70,000.00	70,000.00
410,840.00	410,840.00
154,300.00	154,300.00
-	207,000.00
-	95,296.00
-	175,000.00
895,662.00	1,402,758.00

Others

B.K Traders

Dharmendra Kumar- Contractor

Dilip Kumar Singh- Bar Binder

Rakesh Kumar Stone Chips Suppliers

Usha Build Mart

271,210.00	-
275,600.00	-
190,900.00	-
-	271,210.00
64,720.00	-
802,430.00	271,210.00
1,698,092.00	1,673,968.00

Other Payables

Payable to Land Owner

Audit Fee Payable

Professional Tax Payable

Land Owner Share (Service Tax)

SCHEDULE 'I'

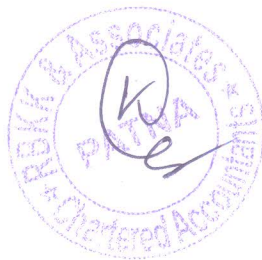
1,465,000.00	1,465,000.00
10,000.00	10,000.00
2,500.00	-
200,000.00	200,000.00
1,677,500.00	1,675,000.00

For DURGA HOMES CONSTRUCTION

Bindy Devi

Partner

Partner



DURGA HOME CONSTRUCTION
mal Sriti Apartment, Flat No. 202, Road, No. 5, Near New Sai Mandir, Gardanibagh, Patna - 800 001
Financial Year 2020-21

Revenue from Operation		SCHEDULE 'J'
Sale of Flat	4,500,000.00	-
Income from Extra Work	-	-
	4,500,000.00	-
Other Operating Revenues	-	386,062.00
Written back of advance Money	-	386,062.00
	4,500,000.00	386,062.00
Other Income		SCHEDULE 'K'
Discount Received	1,016.10	-
Service Tax W/off under SVLDRS	-	432,177.60
	1,016.10	432,177.60
Stock		SCHEDULE 'L'
Closing Work in Progress	28,739,467.03	20,283,852.93
Closing Stock in Trade	12,611,310.00	15,040,790.00
	41,350,777.03	35,324,642.93
Opening Work in Progress	20,283,852.93	17,328,169.93
Opening Stock in Trade	15,040,790.00	15,040,790.00
	35,324,642.93	32,368,959.93
Other Expense		SCHEDULE 'M'
Fee & Taxes	1,800.00	-
Misc. Expenses	3,380.00	-
Office Expenses	850.00	-
PMC Registration Charges	5,000.00	5,000.00
Write off	102,222.70	-
Bank Charges & Commission	4,754.92	6,934.46
	118,007.62	11,934.46
Interest Expense		SCHEDULE 'N'
Interest on Unsecured Loan	-	-
Interest on Vehicle Loan	40,602.00	51,882.52
	40,602.00	51,882.52

For DURGA HOMES CONSTRUCTION

[Handwritten Signature]

Partner

Partner



DURGA HOME CONSTRUCTION

Nirmal Sriti Apartment, Flat No. 202, Road, No. 5, Near New Sai Mandir, Gardanibagh, Patna - 800 001

Financial Year - 2020-21

FIXED ASSETS

SCHEDULE 'D'

PARTICULARS	Rate of Dep.	WDV as on 01.04.2020	Additions		Sales / Adjustments	Total	Depreciation for the year	WDV as on 31.03.2021
			More than 180 days	Less than 180 days				
	%	₹	₹	₹		₹	₹	₹
Furniture Fixture	10%	67,170.00	-	-	-	67,170.00	6,717.00	60,453.00
Fan & Light		16,402.00	-	-	-	16,402.00	1,640.00	14,762.00
Furniture Fixture		50,768.00	-	-	-	50,768.00	5,077.00	45,691.00
Plant & Machinery	15%	1,151,198.00	-	9,000.00	-	1,160,198.00	173,356.00	986,842.00
Cutter		2,712.00	-	-	-	2,712.00	407.00	2,305.00
Air Conditioner		36,927.00	-	-	-	36,927.00	5,539.00	31,388.00
Generator		3,634.00	-	-	-	3,634.00	545.00	3,089.00
Mixture Machine		2,838.00	-	-	-	2,838.00	426.00	2,412.00
Steel Chali		1,630.00	-	-	-	1,630.00	245.00	1,385.00
Steel Frame		1,598.00	-	-	-	1,598.00	240.00	1,358.00
Steel pipe		1,449.00	-	-	-	1,449.00	217.00	1,232.00
Steel Plate		1,627.00	-	-	-	1,627.00	244.00	1,383.00
Tools		1,055.00	-	-	-	1,055.00	158.00	897.00
Welding Machine		1,974.00	-	-	-	1,974.00	296.00	1,678.00
Water Purifier		3,678.00	-	-	-	3,678.00	552.00	3,126.00
Water Boiler Geyser		2,895.00	-	-	-	2,895.00	434.00	2,461.00
Motor Set		-	-	9,000.00	-	9,000.00	675.00	8,325.00
Mobile Set		74,749.00	-	-	-	74,749.00	11,212.00	63,537.00
Tata Sky		711.00	-	-	-	711.00	107.00	604.00
TV		14,811.00	-	-	-	14,811.00	2,222.00	12,589.00
Inverter		24,688.00	-	-	-	24,688.00	3,703.00	20,985.00
C C T Camera		8,832.00	-	-	-	8,832.00	1,325.00	7,507.00
Vehicle		934,778.00	-	-	-	934,778.00	140,217.00	794,561.00
Refrigerator		30,612.00	-	-	-	30,612.00	4,592.00	26,020.00
Plant & Machinery	40%	1,268.00	-	-	-	1,268.00	507.00	761.00
Computer		1,252.00	-	-	-	1,252.00	501.00	751.00
Scanner		8.00	-	-	-	8.00	3.00	5.00
Printer & UPS		8.00	-	-	-	8.00	3.00	5.00
TOTAL		1,219,636.00	-	9,000.00		1,228,636.00	180,580.00	1,048,056.00

For DURGA HOMES CONSTRUCTION

9-4/7/19

Partner

Partner

Bindu Devi



DURGA HOME CONSTRUCTION

Financial Year - 2020-21

Details of Cost of Construction & Work-in-Progress of all Projects

Sl. No.	Particulars	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL
1)	Awadh Rudra	4,371,646.00	14,574,539.23	7,853,142.57	-	-	-	-	-	-	-
2)	Bhagat Residency	-	-	3,206,683.73	7,802,357.41	1,176,330.00	1,301,824.00	7,636,643.96	-	-	-
3)	Juttika Villa	-	777,203.00	6,521,536.97	4,592,322.89	-	-	-	-	-	-
4)	Gola Road New	-	-	-	-	1,350,000.00	1,925,000.00	-	990,040.00	-	4,265,040.00
5)	Kauleshwari Kunj	-	-	-	3,485,567.27	8,710,208.66	129,394.00	-	-	-	12,325,169.93
6)	Ramalya Enclave	-	1,575,000.00	-	-	-	-	-	-	-	1,575,000.00
7)	Safia Apartment	57,000.00	155,421.00	2,815,111.38	6,057,465.50	2,944,249.00	-	-	-	-	-
8)	Shanti Niketan	5,202,074.88	6,661,868.58	-	-	-	-	-	-	-	-
9)	Bhupati Pur	-	-	-	-	-	153,000.00	-	-	-	153,000.00
10)	Jahaji Palace	-	-	-	-	-	-	-	50,000.00	-	50,000.00
11)	Maa Shanti Palace	-	-	-	-	-	-	-	1,478,443.00	8,455,614.10	9,934,057.10
12)	Murli Niwash	-	-	-	-	-	-	-	437,200.00	-	437,200.00
Total		9,630,720.88	23,744,031.81	20,396,474.65	21,937,713.07	14,180,787.66	3,509,218.00	7,636,643.96	2,955,683.00	8,455,614.10	28,739,467.03

Details of Stock-in-Trade of all Projects

Sl. No.	Particulars	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	TOTAL
1)	Awadh Rudra	-	-	3,863,847.00	-	-	-	-	-	-	1,434,367.00
2)	Bhagat Residency	-	-	-	-	-	-	5,279,943.00	-	-	5,279,943.00
3)	Juttika Villa	-	-	-	-	-	-	-	-	-	-
4)	Gola Road New	-	-	-	-	-	-	-	-	-	-
5)	Nirmal Sritee	2,026,215.00	-	-	-	-	-	-	-	-	2,026,215.00
6)	Kauleshwari Kunj	-	-	-	-	-	-	-	-	-	-
7)	Ramalya Enclave	-	-	-	-	-	-	-	-	-	-
8)	Safia Apartment	-	-	-	-	-	-	-	-	-	-
9)	Shanti Niketan	-	3,870,785.00	-	-	-	-	-	-	-	3,870,785.00
Total		2,026,215.00	3,870,785.00	3,863,847.00	-	-	-	5,279,943.00	-	-	12,611,310.00

DURGA HOME CONSTRUCTION

[Signature]
PARTNER

DURGA HOME CONSTRUCTION

[Signature]
PA



DURGA HOME CONSTRUCTION
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
Financial Year 2020-21

SCHEDULE : O

A. SIGNIFICANT ACCOUNTING POLICIES

1. Fundamental Accounting Assumptions

The Entity follows the fundamental Accounting Assumption of Going Concern, Consistency and Accrual.

2. Recognition of Income and Expenditure

Revenue/Incomes and Costs/Expenditures are generally accounted for on accrual basis as they are earned or incurred.

3. Fixed Assets

Fixed Assets are valued at cost. Cost includes all related expenses incidental to acquisition and installation. Sale of fixed assets are credited to the relevant block of assets as provided in Income Tax Act, 1961. Items below ₹ 5,000/- being insignificant in value, have been charged off to the Profit & Loss Account.

4. Depreciation

Depreciation on Fixed Assets is provided on W.D.V. method at the rates specified under Income Tax Rules, 1962.

5. Inventories

Inventories and Work-in-Progress are valued at Cost or Net Realisable Value whichever is lower.

6. Borrowing Costs

Borrowing Costs includes interest, other costs incurred in connection with the arrangement of borrowing. Borrowing costs directly attributable to acquisition of Fixed Assets which takes substantial period of time to get ready for its intended use are also included in the cost of Fixed Assets as appropriate to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are charged to the Statement of Profit & Loss.

7. Contingent Assets and Liabilities

Contingent Assets & Liabilities are not provided for in the accounts and is shown by way of notes on accounts.

B. NOTES ON ACCOUNTS

1. Contingent Liabilities & Contingent Assets ` Nil.

2. Inventory are valued at cost and has been taken, valued and is as certified by one of the partners. Carrying amount of closing Inventory of Stock-in-trade (appropriate classification in this case Finished Goods) as at 31/03/2021 ₹ ₹1,26,11,310/-. Carrying amount of closing Inventory of Work-in-progress (appropriate classification in this case Work-in-progress) as at 31/03/2021 ₹ ₹2,87,39,467.03. Individual Item of Cost of conversion under ₹ 5,000/- have been ignored at the time of valuation. Standard Cost Method has been adopted for valuation.

3. Depreciation on Fixed Assets has been provided in the accounts on WDV Method at Income Tax rates.

4. In respect of revenue recognition the total amount not recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty - Nil.

5. Cash in hand is taken and is as certified by one of the Partners.

6. Entire Borrowing Costs being of revenue nature have been charged to the Profit & Loss Account and ₹ Nil has been Capitalised during the year.

7. Balances of Sundry Debtors, Advance from Customers, Sundry Creditors and Loans & Advances are subject to confirmation. *Certified by management.*

8. Schedules 'A' to 'N' form an integral part of Balance Sheet as at 31.03.2021 and Schedule 'O' contains notes on

Signature to Schedules A to O

Place: Patna
Date: 20/12/2021

For RBKK & ASSOCIATES
Firm Registration No. 019237C
Chartered Accountants
Kunal
(CA KUNAL KUMAR)
Partner
Membership No. 304974

For DURGA HOME CONSTRUCTION
Bindy Devi
Partner
Partner