

M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)
BALANCE SHEET AS AT 31ST MARCH 2021

Capital & Liabilities	Amount (In Rs.)	Assets & Properties	Amount (In Rs.)
<u>Partners Capital Account</u> As Per Schedule- "A"	18,57,78,954.62	<u>Fixed Assets</u> As Per Schedule- "E"	2,41,28,708.60
<u>Secured Loan</u> As Per Schedule- "B"	14,49,07,365.08	<u>Investment</u> As Per Schedule- "F"	21,66,04,276.00
<u>Unsecured Loan</u> As Per Schedule- "C"	12,44,13,425.00	<u>Current Assets</u> <u>Loans & Advances</u>	
<u>Current Liabilities</u> As Per Schedule- "D"	10,43,43,708.23	<u>A. Current Assets</u> <u>WIP</u> As Per Schedule- "G"	22,53,07,724.91
		<u>Cash & Bank</u> As Per Schedule- "H"	1,60,30,739.40
		<u>B. Loans & Advances</u> As Per Schedule- "I"	7,73,72,004.02
Total :	55,94,43,452.93	Total :	55,94,43,452.93

NOTES ON ACCOUNTS (As Per Schedule 'O')

Signed in term of our Separate Report of Even Date

For SUBODH GOEL & CO.,
Chartered Accountants,

(SUBODH KUMAR GOEL)

M.No.-74835

Partner



For NUTAN CONSTRUCTIONS

For Nutan Construction

For Nutan Construction

PARTNER

PARTNER

Partner

Place: Patna

Date : 11-01-2022

M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)
TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Amount (In Rs.)	PARTICULARS	Amount (In Rs.)
To Opening Stock (As per Schedule 'J')	17,73,99,098.59	By Gross Receipts (As per Schedule 'K')	15,36,28,934.00
To Cost of Project (As per Schedule 'L')	18,84,24,817.32	By Closing Stock (As per Schedule 'G')	22,53,07,724.91
To Gross Profit C/d	1,31,12,743.00		
Total :	37,89,36,658.91	Total :	37,89,36,658.91
To Sales & Administrative Exp. (As per Schedule 'M')	83,38,300.67	By Gross Profit B/d	1,31,12,743.00
To Depreciation (As per Schedule 'E')	34,08,211.00	By <u>OTHER INCOME</u>	
To Interest (As per Schedule 'N')	81,99,233.06	Rent	5,36,50,962.00
To Net Profit C/d	5,13,90,910.97	Other Income	-
Total :	7,13,36,655.70	Interest	7,83,158.70
		Parking Charges	2,16,000.00
		Generator Charges	5,82,000.00
		Maintenance Charges	29,91,792.00
		Total :	7,13,36,655.70
To Remuneration to Partners	18,00,000.00	By Net Profit B/d	5,13,90,910.97
To Provision for Income Tax	1,23,08,255.00		
To Net Profit Transd. To Part. Cap.	3,72,82,655.97		
Total :	5,13,90,910.97	Total :	5,13,90,910.97

NOTES ON ACCOUNTS (As Per Schedule 'O')

Signed in term of our Separate Report of Even Date

For SUBODH GOEL & CO.,

Chartered Accountants,

(SUBODH KUMAR GOEL)

M.No.-74835

Partner



For NUTAN CONSTRUCTIONS

For Nutan Construction

PARTNER Partner

For Nutan Construction

PARTNER

Partner

Place: Patna

Date : 11-01-2022

M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)
SCHEDULE 'A' TO 'O' ANNEXED TO AND FORMING PART OF BALANCE SHEET
AND TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2021

SCHEDULE : 'A' - PARTNERS CAPITAL ACCOUNT

Name of the Partners	Opening Balance as on 01-04-2020	Addition	Remuneration	Interest	Net Profit	Total	Drawings	Closing Balance as on 31-03-2021
SANJAY KUMAR SINHA	8,87,52,363.42	9,75,00,000.00	18,00,000.00	-	3,65,37,002.85	22,45,89,366.27	5,44,59,676.83	17,01,29,689.44
ARUN KUMAR SINGH	1,49,08,938.46	-	-	-	7,45,653.12	1,56,54,591.58	5,326.40	1,56,49,265.18
Total :	10,36,61,301.88	9,75,00,000.00	18,00,000.00	-	3,72,82,655.97	24,02,43,957.85	5,44,65,003.23	18,57,78,954.62



PARTICULARS	Amount (In Rs.)
<u>SCHEDULE - "B" SECURED LOANS</u>	
SBI Loan A/C-7260	-
HDFC Loan A/C-2675	4,67,76,134.00
Axis Bank A/c-CVR014203188539	4,47,328.00
Axis Bank A/c-CVR014203188652	4,47,328.00
Axis Bank A/c No. LTR014203530373	2,03,06,438.00
Axis Bank Rent Plus A/c No-PCR014203236331	4,03,89,908.00
ICICI BANK OD Current A/c-061605002921	2,06,39,132.00
ICICI BANK Term Loan A/c-LBPTN00005509731(50 Lakh)	49,72,669.00
SBI Loan A/c-39647288132 (96 Lakh)	96,60,335.00
UBI JCB Loader Loan A/c-742406440000013	8,88,916.00
UBI CAR LOAN A/C-742406520000114	3,79,177.08
Total :	<u>14,49,07,365.08</u>

<u>SCHEDULE - "C" UNSECURED LOANS</u>	
Kasturi Vincom Pvt Ltd.	8,29,46,000.00
Sanjay Kumar Keshri	5,00,000.00
Sanjay Kumar Sinha HUF	4,51,000.00
Aditya Vision Limited	1,60,16,425.00
Bijendra Kumar Singh	2,00,00,000.00
Rajesh Kumar Agarwal	45,00,000.00
Total :	<u>12,44,13,425.00</u>

<u>SCHEDULE - "D" CURRENT LIABILITIES AND PROVISION</u>	
Sundry Creditors	5,06,08,842.83
Advances for Flats Booking	94,90,405.00
Security Deposit	1,74,94,600.00
Other Liabilities	79,92,796.00
Statutory Liabilities	40,88,479.40
Provision	1,46,68,585.00
Total :	<u>10,43,43,708.23</u>



Nutan Constructions, Patna (Year 2020-21)

PARTICULARS	Amount (In Rs.)
<u>SCHEDULE - "F" INVESTMENT</u>	
Godown At Anisabad	1,33,14,693.00
Land at Anisabad	4,75,57,578.00
Land at By Pass	45,71,214.00
Nutan Plaza Complex	13,56,07,791.00
Ground Floor of office Space at Harisewa Complex	1,25,00,000.00
Flat Advance to Nutan Realtor Pvt. Ltd.	30,53,000.00
Total :	<u>21,66,04,276.00</u>

SCHEDULE - "G" CLOSING WORK- IN- PROGRESS

Brijnandan Complex	64,94,189.00
Lotus Abode	2,13,07,680.84
Narayan Sadan	24,80,800.00
Crescent	10,42,13,596.07
Crescent (Phase-II)	6,08,000.00
Land at Illahibagh	8,65,44,949.00
Lotus Plaza	32,98,985.00
Umesh Elite	3,59,525.00
Total :	<u>22,53,07,724.91</u>



PARTICULARS	Amount (In Rs.)
<u>SCHEDULE - "H" CASH & BANK BALANCES</u>	
Cash in Hand (As certified by the Partners)	5,52,966.00
<u>Balance with Schedule Bank</u>	
Union Bank Crecent Escrow A/c-36760	4,24,812.62
Axis Bank-4672	2,48,188.91
ICICI Bank Ltd. - 625905047124	64,665.91
Axis Bank - 918020059704175	9,03,078.67
Union Bank A/C NO-405/3	10,88,255.79
Union Bank A/C -529601010036627	6,37,168.15
IndusInd Bank	34,587.70
SBI CA 30447732002	10,633.50
SBI CA 31985721793	8,86,480.30
Union Bank CA - 529601010036252	3,43,852.88
Union Bank CD 24008	1,09,783.29
UNION BANK OD A/C A/C-405/05	5,48,945.45
HDFC Current A/c-50200051513331	9,44,854.00
HDFC Escrow A/c-50200039217828	3,00,000.00
ICICI BANK Escrow A/c-061605002931	11,56,734.00
Axis Bank, Fixed Deposit	23,32,349.00
HDFC Bank, Fixed Deposit	27,69,263.23
State Bank of India, Fixed Deposit	26,74,120.00
Total :	1,54,77,773.40
Total :	1,60,30,739.40
<u>SCHEDULE - "I" LOANS AND ADVANCES</u>	
Sundry Debtors	5,68,51,778.18
Advance to Suppliers	33,58,819.42
Other Advances	1,71,61,406.42
Total :	7,73,72,004.02
<u>SCHEDULE - "J" OPENING STOCK</u>	
Brijnandan Complex	64,94,189.00
Lotus Abord	6,61,68,680.33
Narayan Sadan	24,80,800.00
Crescent	1,51,02,480.26
Crescent (Phase -II)	6,08,000.00
Land at Illahibagh	8,65,44,949.00
Total :	17,73,99,098.59



PARTICULARS	Amount (In Rs.)	
<u>SCHEDULE - "K" GROSS RECEIPTS</u>		
Lotus Abode	15,72,92,656.59	
Less : Sales Return	36,63,722.59	15,36,28,934.00
	Total :	15,36,28,934.00

SCHEDULE - "L" COST OF PROJECT

Lotus Abord	9,56,55,191.51
Crescent	8,91,11,115.81
Crecent (Phase-II)	-
Brijnandan Complex	-
Lotus Plaza	32,98,985.00
Umesh Elite	3,59,525.00
	Total : 18,84,24,817.32



PARTICULARS	Amount (In Rs.)
<u>SCHEDULE - "M" SALES & ADMINISTRATIVE EXPENSES</u>	
Audit Fees	1,00,000.00
Advertisement Expenses	89,000.00
Bank Charges	3,50,921.05
Computer Expenses	26,809.28
Conveyance	38,990.00
Misc Expenses	50,781.41
Electricity Charges	6,63,907.00
ESIC Contribution	25,061.00
Fee, Rates & Taxes	2,17,179.96
Insurance Expenses	2,21,023.34
Municipal Tax	4,12,271.00
Newspaper & Periodicals	7,855.00
Office Expenses	67,493.00
PF Contribution	2,16,819.00
Donation	2,18,000.00
Printing & Stationery	57,084.00
Repair & Maintenance	14,19,405.51
Salary	22,87,815.00
Bonus	4,65,332.00
Security Expenses	6,33,579.68
Rent Discount Allowed	2,13,466.00
Travelling Expenses	4,96,722.44
Telephone Charges	58,785.00

Total : 83,38,300.67

SCHEDULE - "N" INTEREST

Bank Interest	59,90,091.06
Other Interest	22,09,142.00

Total : 81,99,233.06



SCHEDULE : 'E' - FIXED ASSETS

Description of Assets Block of Asset(s)	Rate of Depreciation	W.D.V. as on 01-04-2020	Addition/ (Deduction)		Total	Depreciation	W.D.V. as on as on 31-03-2021
			Upto Sept.	After Sept.			
Block -A							
Furniture & Fixture	10%	1,37,883.70	-	1,07,039.87	2,44,923.57	19,140.00	2,25,783.57
Office Building		1,42,25,278.50	-	-	1,42,25,278.50	14,22,528.00	1,28,02,750.50
Block -B	15%		33,593.75	81,421.88	2,62,422.43	33,257.00	2,29,165.43
Air Conditioner		1,47,406.80	-	-	376.00	56.00	320.00
Aqua Guard		376.00	-	-	4,087.00	613.00	3,474.00
Attendance Machine		4,087.00	-	-	26,827.00	4,024.00	22,803.00
Close Circuit		26,827.00	-	-	39,511.00	5,927.00	33,584.00
Dimond Cutter Machine		39,511.00	-	-	67,004.00	10,051.00	56,953.00
Tractor		67,004.00	-	-	1,42,865.50	21,430.00	1,21,435.50
Generator		1,42,865.50	-	-	1,677.00	252.00	1,425.00
Intercom		1,677.00	-	-	20,584.00	3,088.00	17,496.00
Material Wagging Lift		20,584.00	-	-	29,630.31	4,445.00	25,185.31
Mixture Machine		29,630.31	-	-	2,64,656.80	34,296.00	2,30,360.80
Mobile Handset		1,87,368.66	5,254.24	72,033.90	811.37	122.00	689.37
Tripode		811.37	-	-	12,97,866.02	1,94,680.00	11,03,186.02
Scorpio Car		12,97,866.02	-	-	256.59	38.00	218.59
Viabarator		256.59	-	-	12,646.00	1,897.00	10,749.00
Servo Stabilizer		12,646.00	-	-	3,05,889.00	45,883.00	2,60,006.00
HMT Tractor		3,05,889.00	-	-	45,13,296.44	6,76,994.00	38,36,302.44
Hydrolic Truck		45,13,296.44	-	-	33,60,431.96	5,04,065.00	28,56,366.96
JCB Machine		19,03,095.00	14,57,336.96	-	9,82,600.00	1,47,390.00	8,35,210.00
Batching Plant		9,82,600.00	-	-	52,170.00	7,826.00	44,344.00
Cleaning Machine		52,170.00	-	-	29,340.00	4,401.00	24,939.00
Invertor		29,340.00	-	-	13,89,939.00	2,08,491.00	11,81,448.00
Innova Car		13,89,939.00	-	-	36,847.00	5,527.00	31,320.00
Level Machine		36,847.00	-	-	75,752.00	11,363.00	64,389.00
Bar Cutting Machine		75,752.00	-	-	68,316.00	10,247.00	58,069.00
Bar Bending Machine		68,316.00	-	-			
Block - C	40%		29,237.29	-	36,785.01	14,714.00	22,071.01
Computer		7,547.72	27,542.37	10,932.20	44,130.10	15,466.00	28,664.10
Printer		5,655.53					
Total (In Rs.):		2,57,12,527.14	15,52,964.61	2,71,427.85	2,75,36,919.60	34,08,211.00	2,41,28,708.60



M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)

Calculation of Closing WIP

S. No.	Name of the Project	Opening WIP	Construction Cost during the year	Profit	Total	Tr. To Gross Receipts	Closing WIP
1	Lotus Abode	6,61,68,680.33	9,56,55,191.51	1,67,76,465.59	17,86,00,337.43	15,72,92,656.59	2,13,07,680.84
2	Crescent	1,51,02,480.26	8,91,11,115.81	-	10,42,13,596.07	-	10,42,13,596.07
3	Crescent (Phase-II)	6,08,000.00	-	-	6,08,000.00	-	6,08,000.00
4	Illahibagh	8,65,44,949.00	-	-	8,65,44,949.00	-	8,65,44,949.00
5	Lotus Plaza	-	32,98,985.00	-	32,98,985.00	-	32,98,985.00
6	Umesh Elite	-	3,59,525.00	-	3,59,525.00	-	3,59,525.00
		16,84,24,109.59	18,84,24,817.32	1,67,76,465.59	37,36,25,392.50	15,72,92,656.59	21,63,32,735.91



M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)
For the period 01.04.2020 to 31.03.2021

SL.No	Name of the Project	Total Saleable Area (Approx)	Project Cost (Land+Construction) (Approx)	Total Cost incurred upto 31.03.2021	Total Area Sold upto 31.03.2021 (Approx)	Total Sale Consideration as per agreement of Sold Area (Approx)	Total Amount received upto 31.03.2021
1	Lotus Abode	1,53,216.00	49,39,00,000.00	49,25,58,472.84	1,46,588.00	52,35,05,350.00	47,01,97,211.00
2	Crescent	1,72,500.00	54,50,00,000.00	10,42,13,596.07	22,223.00	9,88,00,000.00	94,28,567.00
3	Crescent (Phase-II)	-	-	6,08,000.00	-	-	-
4	Illahibagh	-	-	8,65,44,949.00	-	-	-
5	Lotus Plaza	-	-	32,98,985.00	-	-	-
6	Umesh Elite	-	-	3,59,525.00	-	-	-

1 Lotus Abode

Construction Cost

Up to 31-03-2020	39,69,03,281.33
During 2020-2021	9,56,55,191.51
	<u>49,25,58,472.84</u>

2 Crescent

Construction Cost

Up to 31-03-2020	1,51,02,480.26
During 2020-2021	8,91,11,115.81
	<u>10,42,13,596.07</u>

3 Crescent (Phase-II)

Construction Cost

Up to 31-03-2020	6,08,000.00
During 2020-2021	-
	<u>6,08,000.00</u>

4 Illahibagh

Construction Cost

Up to 31-03-2020	8,65,44,949.00
During 2020-2021	-
	<u>8,65,44,949.00</u>

5 Lotus Plaza

Construction Cost

Up to 31-03-2020	-
During 2020-2021	32,98,985.00
	<u>32,98,985.00</u>

6 Umesh Elite

Construction Cost

Up to 31-03-2020	-
During 2020-2021	3,59,525.00
	<u>3,59,525.00</u>



M/S NUTAN CONSTRUCTIONS
8TH FLOOR, NUTAN PLAZA, BANDAR BAGICHA, PATNA - 800 001 (BIHAR)
For the period 01.04.2020 to 31.03.2021

Sl. No.	Name of Project	Name of Buyer	Block No./Flat No./Others	Registered/Unregistered	Saleable Area	Agreement Value	Total Amount received upto 31.03.2020	Total Amount received in the year 2020-21	Total Amount received upto 31.03.2021	Revenue Reconciliation upto 2019-20	Revenue Reconciliation in the year 2020-21	Revenue Reconciliation upto 2020-21	Sundry Debtors	Advance from Customers
1001-A	Amrita Prasad	60,00,000.00	1,700.00	Registered	1,700.00	53,57,145.00	6,42,855.00	32,50,000.00	54,38,992.65	54,38,992.65	5,61,407.35	60,00,000.00	-	-
1002-A	Rajini Chaudhary	32,50,000.00	1,300.00	Registered	1,300.00	27,18,686.00	5,31,314.00	32,50,000.00	26,46,021.87	26,46,021.87	6,03,978.13	32,50,000.00	-	-
1003-A	Arvind Kumar	46,70,000.00	1,700.00	Registered	1,700.00	28,43,172.00	18,26,828.00	46,70,000.00	32,56,643.31	32,56,643.31	14,13,357.69	46,70,000.00	-	-
1004-A	Vijay Kumar Singh	49,77,500.00	1,700.00	Registered	1,700.00	49,77,500.00	49,77,500.00	49,77,500.00	49,77,500.00	49,77,500.00	49,77,500.00	49,77,500.00	7,57,322.00	-
1005-A	Radhika Devi Lohia	43,50,000.00	1,560.00	Registered	1,560.00	48,804.00	26,53,573.00	43,50,000.00	37,77,705.07	37,77,705.07	5,72,294.93	43,50,000.00	-	-
1006-B	Sudha Saran	45,20,000.00	1,645.00	Unregistered	1,645.00	45,20,000.00	4,46,429.00	45,20,000.00	36,63,722.59	36,63,722.59	8,12,402.41	44,76,125.00	39,80,892.00	-
1007-A	Aravind Kumar	34,00,000.00	1,300.00	Registered	1,300.00	23,21,429.00	10,78,571.00	34,00,000.00	27,68,145.96	27,68,145.96	6,31,854.04	34,00,000.00	-	-
1008-A	Reema Singh	49,00,000.00	1,630.00	Registered	1,630.00	40,09,142.00	8,90,858.00	49,00,000.00	39,89,386.82	39,89,386.82	9,10,613.18	49,00,000.00	-	-
1009-A	Sveti Singh	55,62,000.00	1,545.00	Registered	1,545.00	41,96,427.00	13,65,573.00	55,62,000.00	45,28,361.13	45,28,361.13	10,33,638.87	55,62,000.00	-	-
1010-A	Dr. Shashi Singh	75,00,000.00	1,700.00	Registered	1,700.00	48,21,429.00	26,78,571.00	75,00,000.00	61,06,204.32	61,06,204.32	13,93,795.68	75,00,000.00	8,39,286.00	-
201-A	Chandra Bhudra	33,90,000.00	1,300.00	Unregistered	1,300.00	18,75,000.00	10,91,270.00	33,90,000.00	27,60,004.35	27,60,004.35	5,97,088.65	33,90,000.00	-	-
202-A	Harshad Kaur	90,15,000.00	1,700.00	Registered	1,700.00	30,21,429.00	27,64,999.00	90,15,000.00	73,39,562.02	73,39,562.02	16,75,437.98	90,15,000.00	-	-
203-A	Archana Ranjan	35,00,000.00	1,175.00	Registered	1,175.00	42,56,285.00	17,95,244.00	35,00,000.00	28,49,562.02	28,49,562.02	11,15,036.54	35,00,000.00	-	-
204-A	Sachin Kumar	60,51,330.00	1,700.00	Registered	1,700.00	70,55,151.00	60,51,330.00	60,51,330.00	51,78,061.27	51,78,061.27	11,20,207.73	60,51,330.00	2,46,725.00	-
205-A	Dr. Sanjay Kumar	76,23,500.00	1,645.00	Unregistered	1,645.00	75,89,286.00	5,45,714.00	76,23,500.00	70,55,151.00	70,55,151.00	5,82,606.59	76,23,500.00	4,94,348.00	-
206-A	Ganesh Mishra	31,35,000.00	1,130.00	Registered	1,130.00	39,10,711.00	65,00,000.00	31,35,000.00	25,33,393.41	25,33,393.41	9,15,889.59	31,35,000.00	-	-
207-A	Yash Lakshmi	65,00,000.00	1,545.00	Registered	1,545.00	61,16,963.00	27,13,037.00	65,00,000.00	42,33,635.00	42,33,635.00	65,00,000.00	65,00,000.00	12,38,413.00	-
208-A	Sheela Azad	88,30,000.00	1,700.00	Registered	1,700.00	9,56,956.00	23,43,064.00	88,30,000.00	71,89,037.89	71,89,037.89	16,40,962.11	88,30,000.00	-	-
209-A	Hemant Prasad	33,00,000.00	1,130.00	Registered	1,130.00	51,78,572.00	13,21,428.00	33,00,000.00	24,42,481.73	24,42,481.73	12,07,056.25	33,00,000.00	-	-
402-A	Abhinav Jha	42,75,000.00	1,700.00	Registered	1,700.00	20,71,381.00	22,03,619.00	42,75,000.00	38,44,963.46	38,44,963.46	14,25,437.98	42,75,000.00	-	-
403-A	Nibha Kumari	60,00,000.00	1,700.00	Registered	1,700.00	47,14,286.00	12,85,714.00	60,00,000.00	48,84,963.46	48,84,963.46	11,15,036.54	60,00,000.00	-	-
404-A	Vijay Chandra Jha	49,00,000.00	1,560.00	Registered	1,560.00	33,89,866.00	15,10,134.00	49,00,000.00	39,81,345.22	39,81,345.22	9,18,754.78	49,00,000.00	-	-
405-A	Satish Kumar	31,35,000.00	1,130.00	Registered	1,130.00	22,76,786.00	14,12,500.00	31,35,000.00	22,38,941.58	22,38,941.58	8,96,058.42	31,35,000.00	7,00,652.00	-
406-A	Manoj Sharan	46,50,000.00	1,610.00	Unregistered	1,610.00	32,46,001.00	14,03,929.00	46,50,000.00	37,85,846.68	37,85,846.68	8,64,153.32	46,50,000.00	-	-
407-A	Yashwanth	32,46,000.00	1,300.00	Registered	1,300.00	31,85,145.00	30,78,042.00	32,46,000.00	24,42,481.73	24,42,481.73	10,06,277.41	32,46,000.00	90,986.00	-
408-A	Lok Prakash	49,00,000.00	1,560.00	Unregistered	1,560.00	43,64,033.00	5,33,027.00	49,00,000.00	39,89,386.82	39,89,386.82	9,10,613.18	49,00,000.00	-	-
601-A	Ravi Kumar	41,50,000.00	1,700.00	Registered	1,700.00	50,87,320.14	10,59,899.86	41,50,000.00	39,48,678.79	39,48,678.79	11,51,321.21	41,50,000.00	38,61,346.00	0.00
602-A	Yashwanth	61,47,200.00	1,545.00	Registered	1,545.00	16,96,429.00	8,83,929.00	61,47,200.00	56,59,124.03	56,59,124.03	14,22,392.11	61,47,200.00	-	-
603-A	Suraj Kumar	70,00,000.00	1,700.00	Unregistered	1,700.00	23,96,703.00	9,26,240.00	70,00,000.00	59,31,986.65	59,31,986.65	10,68,013.35	70,00,000.00	-	-
604-A	Rajesh Kumar	48,44,540.00	1,700.00	Registered	1,700.00	49,10,712.00	14,16,788.00	48,44,540.00	39,44,668.00	39,44,668.00	8,96,058.42	48,44,540.00	3,10,831.00	-
801-A	Prashant Singh	63,22,500.00	1,700.00	Unregistered	1,700.00	38,60,139.00	1,33,929.00	63,22,500.00	51,61,005.00	51,61,005.00	7,22,596.41	63,22,500.00	-	-
802-A	Rajesh Kumar	41,20,000.00	1,560.00	Registered	1,560.00	36,44,914.00	8,75,086.00	41,20,000.00	36,63,722.59	36,63,722.59	8,56,277.41	41,20,000.00	4,62,251.00	-
803-A	Kishor Kumar	31,35,000.00	1,130.00	Registered	1,130.00	16,07,143.00	2,06,019.00	31,35,000.00	22,38,941.58	22,38,941.58	8,65,027.42	31,35,000.00	17,91,407.00	-
804-A	Manoj Sharan	76,49,100.00	1,645.00	Unregistered	1,645.00	58,72,679.99	17,76,230.01	76,49,100.00	62,72,595.66	62,72,595.66	14,21,504.34	76,49,100.00	-	-
805-A	Sachin Singh	68,00,000.00	1,700.00	Registered	1,700.00	48,19,745.92	21,84,054.08	68,00,000.00	57,02,217.84	57,02,217.84	13,01,582.16	68,00,000.00	-	-
806-A	Yashwanth	51,00,000.00	1,545.00	Registered	1,545.00	41,17,857.00	1,85,185.00	51,00,000.00	48,84,963.46	48,84,963.46	10,56,994.54	51,00,000.00	-	-
807-A	Suraj Kumar	49,50,000.00	1,700.00	Unregistered	1,700.00	33,00,000.00	8,32,447.00	49,50,000.00	39,89,386.82	39,89,386.82	9,19,905.15	49,50,000.00	-	-
808-A	Swati Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	8,63,049.18	49,50,000.00	-	-
809-A	Anuradha Kumari	60,00,000.00	1,545.00	Unregistered	1,545.00	40,71,429.00	8,92,857.00	60,00,000.00	48,84,963.46	48,84,963.46	10,56,994.54	60,00,000.00	-	-
101-A	Anu Kumar	41,17,753.00	1,300.00	Registered	1,300.00	41,17,753.00	41,17,753.00	41,17,753.00	41,17,753.00	41,17,753.00	9,92,931.00	41,17,753.00	9,77,472.00	47,564.00
102-B	Ram Kumar Singh	60,00,000.00	1,545.00	Unregistered	1,545.00	40,71,429.00	8,92,857.00	60,00,000.00	48,84,963.46	48,84,963.46	10,56,994.54	60,00,000.00	-	-
103-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
104-B	Mahesh Kumar Khanna	1,50,00,000.00	3,137.00	Unregistered	3,137.00	97,66,518.00	1,56,339.00	1,50,00,000.00	1,22,12,408.64	1,22,12,408.64	26,41,987.36	1,50,00,000.00	35,24,485.00	-
105-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
106-B	Gurdeep Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
107-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
108-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
109-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
110-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
111-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
112-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
113-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
114-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
115-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
116-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
117-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
118-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
119-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
120-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered	1,700.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	49,50,000.00	9,92,931.00	49,50,000.00	-	-
121-B	Ravi Kumar Singh	49,50,000.00	1,700.00	Registered										

Mera Devi	502-B	Registered	1,130.00	40,00,000.00	31,25,000.00	8,25,000.00	40,00,000.00	32,56,642.31	7,43,357.69	40,00,000.00	-	-
Karuna Kumari	503-B	Registered	1,700.00	46,68,000.00	46,05,717.00	62,283.00	46,68,000.00	38,00,501.57	8,67,498.43	46,68,000.00	-	-
Ruchi Singh	504-B	Registered	1,175.00	38,00,000.00	25,44,644.00	12,55,356.00	38,00,000.00	37,83,846.68	14,153.32	38,00,000.00	-	-
Krishna Kumar	505-B	Registered	1,560.00	42,91,000.00	29,46,428.00	13,43,572.00	42,90,000.00	32,86,642.31	10,04,357.69	42,91,000.00	-	-
Shashi Shankar Prasad	506-B	Registered	1,645.00	49,00,000.00	34,27,322.00	9,98,683.00	44,26,000.00	39,89,246.82	9,10,613.18	49,00,000.00	-	4,73,795.00
Pravesh K. Kuchwaha	507-B	Registered	1,130.00	40,00,000.00	35,64,254.00	6,35,746.00	40,00,000.00	38,44,962.46	1,53,037.54	40,00,000.00	-	-
Bhaxi Kumar	508-B	Registered	1,630.00	51,00,000.00	39,44,199.00	14,05,801.00	53,48,000.00	43,54,130.76	9,93,869.24	53,48,000.00	-	-
Dr. Mohan Prasad Anand	509-B	Registered	1,705.00	91,65,000.00	85,97,188.00	5,72,812.00	91,65,000.00	74,61,781.68	17,03,218.32	91,65,000.00	-	-
Munish Prasadachhi	702-B	Registered	1,130.00	40,00,000.00	26,78,572.00	13,21,428.00	40,00,000.00	32,56,642.31	7,43,357.69	40,00,000.00	-	-
Nishi Pandey	703-B	Registered	1,700.00	75,80,000.00	52,23,515.00	15,75,828.00	67,99,008.00	61,71,337.17	14,08,662.83	75,80,000.00	-	7,80,892.00
Anand Kumar Singh	704-B	Registered	1,175.00	35,00,000.00	-	50,00,000.00	2,77,778.00	-	34,66,026.00	34,66,026.00	-	-
Adilali Kumar Jha	705-B	Registered	1,560.00	62,50,000.00	54,81,576.82	7,68,023.18	62,50,000.00	50,88,503.60	11,61,496.40	62,50,000.00	-	-
Dr. Prabhakar	706-B	Registered	1,645.00	49,00,000.00	14,19,641.00	13,39,286.00	27,58,227.00	39,89,386.82	8,63,049.18	48,52,436.00	-	-
Rajant Kumar	709-B	Unregistered	1,630.00	70,00,000.00	62,50,001.00	7,49,999.00	70,00,000.00	56,99,124.03	13,00,875.97	70,00,000.00	-	-
Rishi Kumar	901-B	Registered	1,545.00	49,00,000.00	35,71,418.00	3,57,143.00	39,28,571.00	39,07,970.77	8,63,049.18	48,52,436.00	-	-
Mohit Kumar	902-B	Registered	1,700.00	48,00,000.00	41,51,715.00	6,48,215.00	48,00,000.00	39,07,970.77	8,92,029.23	48,00,000.00	-	-
Chandra Mohan Mishra	903-B	Unregistered	1,700.00	48,00,000.00	31,25,092.00	12,35,491.00	43,60,093.00	33,58,412.38	12,66,256.62	46,24,669.00	-	-
Daya Shankar Singh	904-B	Registered	1,175.00	35,00,000.00	32,81,231.00	2,18,749.00	35,00,000.00	28,49,562.02	6,50,437.98	35,00,000.00	-	-
Hema Kumari	905-B	Registered	1,560.00	75,00,000.00	61,60,715.00	13,39,285.00	75,00,000.00	61,06,204.32	13,93,795.68	75,00,000.00	-	-
Indu Kanoor	906-B	Registered	1,645.00	43,20,000.00	43,78,823.00	1,41,177.00	45,20,000.00	36,80,005.80	8,39,994.20	45,20,000.00	-	-
Rita Prasad	907-B	Registered	1,130.00	31,45,000.00	22,32,144.00	9,12,856.00	31,45,000.00	24,42,481.73	7,02,518.27	31,45,000.00	-	-
Bena Singh	909-B	Unregistered	1,545.00	49,00,000.00	37,49,999.00	-	37,49,999.00	39,89,386.82	8,63,049.18	48,52,436.00	-	-
Seema Sharma	Room 1	Unregistered	237.00	54,07,500.00	31,25,000.00	7,14,286.00	38,39,286.00	44,02,572.34	9,52,436.66	53,55,010.00	-	-
Suman Singh	Room 2	Unregistered	377.00	10,25,000.00	-	5,55,556.00	1,34,821.00	-	6,43,690.66	10,15,050.00	-	-
Gaurav Kumar	Shop No. 6 & 7	Unregistered	487.00	37,50,000.00	-	1,54,821.00	8,92,858.00	-	37,13,599.00	37,13,599.00	-	-
Trinit Sharma	Total :	Unregistered	1,46,588.00	52,38,05,350.00	32,33,49,481.87	14,68,47,809.13	47,01,97,211.00	36,47,90,752.41	15,72,92,656.59	52,20,83,409.00	-	61,838.00



Sl.No.	Name of Project	Name of Buyer	Block No./Flat No./Others	Registered/Unregistered	Saleable Area	Agreement Value	Total Amount received upto 31.03.2023	Total Amount received in the year 2020-21	Total Amount received upto 31.03.2021	Revenue Reconciliation upto 2019-20	Revenue Reconciliation in the year 2020-21	Revenue Reconciliation upto 2020-21	Sundry Debtors	Advance from Customers
2	CRESCENT PHASE-I	Praxi Rani	306-A	Unregistered	1,642.00	78,00,000.00	-	1,90,476.00	1,90,476.00	-	-	-	-	1,90,476.00
		Ravi Prakash	402-A	Unregistered	1,642.00	80,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Rajesh Kumar	607-A	Unregistered	1,642.00	72,00,000.00	-	16,19,048.00	16,19,048.00	-	-	-	-	16,19,048.00
		Rajesh Kumar	608-A	Unregistered	1,635.00	71,50,000.00	-	23,80,953.00	23,80,953.00	-	-	-	-	23,80,953.00
		Sunav Kumar Bidasaria	702-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Harsh Kumar Bidasaria	703-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Abdul Rasool	705-A	Unregistered	1,270.00	55,25,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Abdul Rasool	706-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Abdul Rasool	707-A	Unregistered	1,635.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chavla	708-A	Unregistered	1,270.00	55,25,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chavla	805-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chavla	806-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
Knsai Chavla	807-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00		
Knsai Chavla	808-A	Unregistered	1,635.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00		
Total :					27,224.00	9,88,00,000.00	-	94,28,567.00	94,28,567.00	-	-	-	94,28,567.00	
Total :					1,68,811.00	62,23,06,350.00	32,33,49,401.87	15,62,76,376.13	47,96,25,778.00	36,47,90,752.41	15,72,97,656.59	52,20,83,409.00	5,19,47,036.00	94,90,405.00



SCHEDULE: 'J' SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES: -

A. ACCOUNTING CONCEPTS:

The assessee follows mercantile system of accounting. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

B. USE OF ESTIMATES :

The presentation of financial statements requires certain estimates and assumptions. These estimates and assumptions effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the result are known/materialized.

C. FIXED ASSETS:

Fixed Assets are stated at the original cost including other expenses related to acquisition Less depreciation.

D. DEPRECIATION:

Depreciation on Fixed Assets is charged as per rate prescribed under the Income Tax Act, 1961

E. REVENUE RECOGNITION:

The company follows percentage of completion method as prescribed by the revised guidance note 2012 on accounting for real estate transaction issued by the "The Institute of Chartered Accountants of India." There are three basic criteria for recognizing of revenue;

- At least 25% of construction cost should be incurred at the reporting date.
- At least 25% of the saleable area is secured by the buyer at the reporting date and
- At least 10% of the total revenue are realized at the reporting date.

SL. No.	Name of Projects	% of Construction Cost Incurred	% of Saleable areas secured by buyers	% revenue realised
1	Lotus Abode	99.73%	95.67%	89.82%
2	Crescent (Phase-I)	19.12%	12.88%	9.54%

On the basis of above table at the end of the reporting period revenue has been recognized in the project Lotus Abode as all the criteria has been fulfilled.



2. NOTES ON ACCOUNTS

i. INVENTORIES:

Valuation of inventory (Work-in-Progress) has been made at cost. Cost includes cost of raw material consumed, labour charges, Technical and supervision charges and other expenditure directly or indirectly attributable to that job.

ii. CASH IN HAND:

Cash in Hand is as per the books and as certified by the management.

- iii. As per the explanations made available to us the Unit is booking construction material cost etc, on 100% consumption basis and expenses booked accordingly in Financial Statements.
- iv. Payment to Auditors for services rendered Rs.1,00,000.00 (*Excluding GST*).
- v. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.
- vi. Previous year's figures have been re-grouped and re-arranged wherever considered necessary.
- vii. The provision for current Income Tax is based on the taxable profit from April 1, 2020 to March 31, 2021.

Signature to Schedule 'A' TO 'O'.

In terms of our report annexed.

For **SUBODH GOEL & CO**
Chartered Accountants

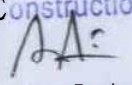
(Subodh Kumar Goel)
M. No. 74835
Partner



For **NUTAN CONSTRUCTIONS**

For Nutan Construction

[PARTNER]

For Nutan Construction

[PARTNER] Partner

Place : Patna.

Date : 11-01-2022