

**GAYATRI ENGICON PRIVATE LIMITED**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020**

| Particulars                                                                                                                                     | Note No | Figures as at the end of current reporting period | Figures as at the end of the previous reporting period |
|-------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------------------------------------|--------------------------------------------------------|
| 1                                                                                                                                               | 2       | 3                                                 | 4                                                      |
| I Revenue from operation                                                                                                                        | 13      | 84,11,784.77                                      | 19,87,500.00                                           |
| II Other Income                                                                                                                                 | 14      | 5,52,21,697.20                                    | 3,80,72,565.00                                         |
| III TOTAL INCOME (I + II)                                                                                                                       |         | 6,36,33,481.97                                    | 4,00,60,065.00                                         |
| IV Expenses                                                                                                                                     |         |                                                   |                                                        |
| Cost of materials consumed purchases of Stock - in - Trade changes in inventories of finished goods work - in - progress and Stock - in - Trade |         |                                                   |                                                        |
| Employee benefits expenses Finance cost Depreciation and amortization expenses other expenses                                                   | 15      | 6,30,57,186.03                                    | 4,05,86,626.35                                         |
| TOTAL EXPENSES                                                                                                                                  |         | 6,30,57,186.03                                    | 4,05,86,626.35                                         |
| V Profit before exceptional and extraordinary items and tax (III-IV)                                                                            |         | 5,76,295.94                                       | (6,26,561.35)                                          |
| VI Exceptional items                                                                                                                            |         |                                                   |                                                        |
| VII Profit before extraordinary items and tax (V - VI)                                                                                          |         | 5,76,295.94                                       | (6,26,561.35)                                          |
| VIII Extraordinary items                                                                                                                        |         |                                                   |                                                        |
| IX Profit before tax (VII- VIII)                                                                                                                |         | 5,76,295.94                                       | (6,26,561.35)                                          |
| X Tax expenses                                                                                                                                  |         |                                                   |                                                        |
| (1) Current tax                                                                                                                                 |         | 1,49,836.94                                       |                                                        |
| (2) Deferred tax                                                                                                                                |         | 944.20                                            |                                                        |
| XI Profit (loss) for the period from continuing operations (IX - X)                                                                             |         | 1,25,514.80                                       | (6,26,561.35)                                          |
| XII Profit / (loss) from discontinuing operations                                                                                               |         |                                                   |                                                        |
| XIII Tax expenses of discontinuing operations                                                                                                   |         |                                                   |                                                        |
| XIV Profit / (loss) from Discontinuing operations (after tax (XII - XIII))                                                                      |         |                                                   |                                                        |
| XV Profit (loss) for the period (XI + XIV)                                                                                                      |         | 1,25,514.80                                       | (6,26,561.35)                                          |
| XVI Earning per Equity share                                                                                                                    |         |                                                   |                                                        |
| (1) Basic                                                                                                                                       |         | 183.33                                            | (269.95)                                               |
| (2) Diluted                                                                                                                                     |         |                                                   |                                                        |

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**

For DUSHYANT KUMAR  
(Chartered Accountant)  
(FRN-020157C)

DUSHYANT KUMAR  
(Partner)  
MNO-409195  
DATE: 30/09/2020  
PLACE: PATNA



For GAYATRI ENGICON PRIVATE LIMITED

MOHIT KADAV  
Director

GAYATRI LAL  
Director

## GAYATRI ENGICON PRIVATE LIMITED

## SCHEDULE A PART OF BALANCE SHEET AND PROFIT &amp; LOSS ACCOUNT

## NOTE - "1"

## Notes On Share Capital

| PARTICULARS                            | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|----------------------------------------|-------------------------------------|-------------------------------------|
| <b>AUTHORISED CAPITAL</b>              |                                     |                                     |
| 5,000 Equity Share of Rs. 100 each     | 5,00,000.00                         | 5,00,000.00                         |
| <b>SUBSCRIBED &amp; PAIDUP CAPITAL</b> |                                     |                                     |
| 2,321 Equity Share of Rs.100/-each     | 1,00,000.00                         | 1,00,000.00                         |
|                                        | 1,00,000.00                         | 1,00,000.00                         |
| <b>SHARE APPLICATION MONEY</b>         | 2,32,100.00                         | 2,32,100.00                         |
| As Per Last A/c                        | 2,32,100.00                         | 2,32,100.00                         |
|                                        | 3,32,100.00                         | 3,32,100.00                         |

## NOTE - "2"

## Notes On Reserve &amp; Surplus

| PARTICULARS          | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|----------------------|-------------------------------------|-------------------------------------|
| As per last B/S      | 52,539.65                           | 6,79,101.00                         |
| Add : During the Yr. | 5,76,295.94                         | (6,26,561.35)                       |
|                      | 6,28,835.59                         | 52,539.65                           |

## NOTE - "3"

## Notes On Short Term Borrowing

| PARTICULARS               | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|---------------------------|-------------------------------------|-------------------------------------|
| Secured Loan              | 21,79,233.40                        | 21,65,551.32                        |
| From SBI OD A/c No 301169 |                                     |                                     |
|                           | 21,79,233.40                        | 21,65,551.32                        |

## NOTE - "4"

## Notes On Trade Payable

| PARTICULARS      | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|------------------|-------------------------------------|-------------------------------------|
| Sundry Creditors | 27,24,451.43                        | 698791.18                           |
|                  | 27,24,451.43                        | 6,98,791.18                         |

## NOTE - "4"

## Notes On Other Current Liabilities

| PARTICULARS                   | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|-------------------------------|-------------------------------------|-------------------------------------|
| <b>LOAN &amp; ADVANCE</b>     |                                     |                                     |
| Advance from Customer         |                                     |                                     |
| As per last B/S               | -                                   | 2,86,88,036.00                      |
| Add : During the Yr.          | -                                   | 72,25,000.00                        |
|                               | -                                   | 3,59,13,036.00                      |
| Less : Adjusted during the yr | -                                   | 6,00,000.00                         |
|                               | -                                   | 3,65,13,036.00                      |
| <b>UNSECURED LOAN</b>         |                                     |                                     |
| From Director                 |                                     |                                     |
| As per last B/S               | 82,42,352.50                        | 50,81,382.00                        |
| Add: During the yr            | 16,47,000.00                        | 45,61,000.00                        |
|                               | 98,89,352.50                        | 96,42,382.00                        |
| Less: Paid during the yr      | 65,84,685.00                        | 12,50,020.50                        |
|                               | 33,04,667.50                        | 83,92,361.50                        |
|                               | 33,04,667.50                        | 4,49,05,388.50                      |



## NOTE - "5"

## Notes On Short Term Provision

| PARTICULARS                    | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|--------------------------------|-------------------------------------|-------------------------------------|
| PROVISION                      |                                     |                                     |
| As per last B/S                | -                                   | 65,700.00                           |
| Less Paid during the yr.       | -                                   | 65,700.00                           |
| Audit Fees                     | -                                   | -                                   |
| Legal Expenses                 | 15,000.00                           | 15,000.00                           |
| Filing Fees                    | 14,800.00                           | 15,000.00                           |
| CFC                            | 900.00                              | 900.00                              |
| GST                            | 1,800.00                            | 1,800.00                            |
| Salary Payable                 | -                                   | 2,70,443.67                         |
| Advance from Customer          | 21,000.00                           | -                                   |
| Other Expense Payable          | 5,10,05,536.00                      | -                                   |
| Labour & Wages Payable         | 3,69,261.00                         | -                                   |
| Office Rent Payable            | 47,05,254.00                        | -                                   |
| Directors Remuneration Payable | 12,500.00                           | -                                   |
| Tax Audit                      | 2,50,000.00                         | -                                   |
| Income Tax                     | -                                   | 8,000.00                            |
| As per last Account            | 5,63,96,051.00                      | 3,11,143.67                         |
| Add: During the yr             | 2,83,668.00                         | 2,83,668.00                         |
| Less: Advance Tax (2016-17)    | 2,83,668.00                         | 2,83,668.00                         |
| Less: TDS Deposit              | 2,83,668.00                         | 2,83,668.00                         |
| TDS ON Labour Contractor       | -                                   | -                                   |
|                                | 5,66,79,719.00                      | 5,94,811.67                         |

## NOTE - "6"

## Notes On Fixed Assets

| PARTICULARS              | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|--------------------------|-------------------------------------|-------------------------------------|
| As Per Schedule Attached | 35,46,797.39                        | 35,42,474.00                        |
|                          | 35,46,797.39                        | 35,42,474.00                        |

## NOTE - "7"

## Inventories

| PARTICULARS                  | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|------------------------------|-------------------------------------|-------------------------------------|
| Capital Work in Progress     | 3,31,40,015.00                      | 3,31,40,015.00                      |
| As Per last A/c              | -                                   | -                                   |
| Less: Adjusted               | -                                   | -                                   |
| Add: During the yr           | 3,31,40,015.00                      | 3,31,40,015.00                      |
|                              | 2,14,30,571.00                      | -                                   |
|                              | 5,45,70,586.00                      | 3,31,40,015.00                      |
| Closing Stock (Raw Material) | 6,51,111.20                         | 84,82,550.00                        |
|                              | 5,52,21,697.20                      | 4,16,22,565.00                      |

## NOTE - "8"

## Notes On Cash &amp; Cash Balabce

| PARTICULARS       | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|-------------------|-------------------------------------|-------------------------------------|
| Cash in Hand      | 5,443.15                            | 84,310.34                           |
| Cash at bank with | -                                   | -                                   |
| SBI CA No 35519   | 27,264.76                           | 15,528.98                           |
| UBI Ac No 11750   | 7,115.00                            | 7,115.00                            |
| BOI Ac No 258     | 9,60,205.40                         | -                                   |
| BOI               | 1,11,627.70                         | 1,11,627.70                         |
|                   | 11,19,649.01                        | 1,20,547.32                         |



**NOTE - "9"****Notes On Short Term Loans & Advances**

| PARTICULARS                                   | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|-----------------------------------------------|-------------------------------------|-------------------------------------|
| <b>LOAN &amp; ADVANCE</b>                     |                                     |                                     |
| Land Development Agreement<br>As Per Last B/S | 13,47,353.00                        | 13,47,353.00                        |
| Add: During the yr                            |                                     |                                     |
|                                               | <b>13,47,353.00</b>                 | <b>13,47,353.00</b>                 |
| Landlord<br>(Kameshwar Pd.)                   | 7,25,000.00                         | 7,25,000.00                         |
| Land Owner                                    | 12,00,000.00                        | 12,00,000.00                        |
| Land Owner (anil kumar)                       | 1,75,000.00                         | 1,75,000.00                         |
| Security Deposit                              | 1,61,189.00                         |                                     |
| Tds Receivable                                | 40,298.00                           |                                     |
| GST Receivable                                | 8,00,862.52                         |                                     |
| FD                                            | 8,00,000.00                         |                                     |
| Development                                   | 8,121.00                            |                                     |
| Advance to Party                              | <b>6,87,741.00</b>                  | <b>21,00,000.00</b>                 |
|                                               | <b>59,45,564.52</b>                 | <b>34,47,353.00</b>                 |

**NOTE - "10"****Notes On Inventories**

| PARTICULARS   | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|---------------|-------------------------------------|-------------------------------------|
| Closing Stock |                                     |                                     |
|               |                                     |                                     |

**NOTE - "11"****Notes On Other Current Assets**

| PARTICULARS                 | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|-----------------------------|-------------------------------------|-------------------------------------|
| <b>Development Account</b>  |                                     |                                     |
| As Per Last B/S             | 19,991.00                           | 19,991.00                           |
| Less: W/Off                 | 6,664.00                            | 6,664.00                            |
| <b>Preliminary Expenses</b> | <b>13,327.00</b>                    | <b>13,327.00</b>                    |
| As Per Last B/S             | 4,374.00                            | 4,374.00                            |
| Less: W/Off                 | 1,458.00                            | 1,458.00                            |
|                             | <b>2,916.00</b>                     | <b>2,916.00</b>                     |
|                             | <b>16,243.00</b>                    | <b>16,243.00</b>                    |

**NOTE - "12"****Notes On Revenue From Operation**

| PARTICULARS | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|-------------|-------------------------------------|-------------------------------------|
| From Sales  | 84,11,784.77                        | 19,87,500.00                        |
|             | <b>84,11,784.77</b>                 | <b>19,87,500.00</b>                 |

**NOTE - "12"****Notes On Other Income**

| PARTICULARS              | As On 31.03.2020<br>(Amount In Rs.) | As On 31.03.2019<br>(Amount In Rs.) |
|--------------------------|-------------------------------------|-------------------------------------|
| Work In Progress         | 5,45,70,586.00                      | 3,01,40,015.00                      |
| Closing Stock            | 6,51,111.20                         | 78,82,550.00                        |
| Waste Materials & Scraps |                                     | 50,000.00                           |
|                          | <b>5,76,295.91</b>                  | <b>4,80,72,565.00</b>               |



## NOTE - "13"

## Notes On Expenses

| PARTICULARS               | As On 31.03.2020 | As On 31.03.2019 |
|---------------------------|------------------|------------------|
|                           | (Amount In Rs.)  | (Amount In Rs.)  |
| Opening Stock             | 78,82,550.00     | 52,39,450.00     |
| Work In Progress          | 3,01,40,015.00   | 2,22,08,464.00   |
| Land                      | 30,00,000.00     | 57,24,502.33     |
| Audit Fees                | 15,000.00        | 15,000.00        |
| Bank Charges              | 6,378.20         | 7,120.36         |
| Bank Interest             | 1,31,929.00      | 1,69,147.00      |
| Brokage Expenses          | -                | 1,82,500.00      |
| CFC                       | -                | 1,800.00         |
| Computer Maintenance      | -                | 2,250.00         |
| Construction Materials    | 1,09,59,189.40   | 35,76,630.00     |
| Consultancy Fees          | 72,660.00        | 66,250.00        |
| Corporation Tax           | -                | 600.00           |
| Depreciation              | 12,676.61        | 19,723.00        |
| Development Exp. W/Off    | 6,664.00         | 6,664.00         |
| Development Expenses      | 1,56,480.00      | 1,20,900.00      |
| Director's Remuneration   | 12,00,000.00     | 4,80,000.00      |
| Donation                  | -                | 17,201.00        |
| Electricity Expenses      | 35,309.00        | 47,512.00        |
| Filing Fees               | 900.00           | 900.00           |
| Freight & Cartage         | 24,250.00        | 600.00           |
| Internet Expenses         | 6,500.00         | 16,900.00        |
| GST Late Fine & RERA Fine | 66,369.00        | 4,33,730.00      |
| Labour & Wages            | 85,67,441.00     | 10,64,200.00     |
| Legal Expenses            | 40,334.00        | 15,000.00        |
| Office Maintenance H/O    | -                | 6,005.30         |
| PLO                       | -                | 29,410.00        |
| Postage & Stamps          | 4,910.00         | 3,820.00         |
| Preliminary Exp. W/Off    | 1,458.00         | 1,458.00         |
| Printing & Stationery     | 20,430.00        | 19,955.00        |
| Registration Expenses     | -                | -                |
| Rent                      | 88,000.00        | 84,000.00        |
| Repair & Maintaneous      | 8,035.89         | 450.00           |
| Salary & Wages            | 3,35,572.00      | 6,33,175.00      |
| Site Expenses             | 2,240.00         | 3,95,360.00      |
| T.A. & Conveyance         | 52,680.00        | 34,728.00        |
| Tax Audit                 | -                | 12,300.00        |
| Telephone & Mobile Exps   | 6,826.00         | 4,984.00         |
| Misc. Expense             | 26,927.93        | -                |
| P.M.C. Tax                | 1,57,092.00      | -                |
| Cess Expense              | 20,149.00        | -                |
| Royalty                   | 2,054.00         | -                |
| Security Expense          | 1,205.00         | -                |
| Fuel & Lubricants         | 4,961.00         | -                |
| Tender Expenses           | -                | 43,937.36        |
|                           | 6,30,57,186.03   | 4,06,86,626.35   |



**GAYATRI ENGICON PRIVATE LIMITED**

**Note 06 Fixed assets**

Notes forming part of the financial statements

Financial Year - 2018 - 2019

as per Companies Act

| Description              | Original Cost    |               |          |                  | Depreciable Value | Depreciation (Rs.) |               |                  | Net Block (Rs.)  |                  |
|--------------------------|------------------|---------------|----------|------------------|-------------------|--------------------|---------------|------------------|------------------|------------------|
|                          | As on 1-4-2019   | Additions     | Deletion | As on 31-03-2020 |                   | As on 1-4-2019     | For the Year  | As on 31-03-2020 | As on 31-03-2020 | As on 31-03-2019 |
| <b>Tangible Assets :</b> |                  |               |          |                  |                   |                    |               |                  |                  |                  |
| LAND & BUILDINGS         | 35 05 000        |               |          | 35 05 000        | 35 05 000         |                    |               |                  | 35,05,000.00     | 35,05,000.00     |
| COMPUTER                 | 26 533           |               |          | 26 533           | 26 533            | 20 668             | 3,704.00      | 24,372.00        | 2,161.00         | 5,865.00         |
| PRINTER                  | 8 128            |               |          | 8 128            | 8 128             | 6 331              | 1,135.00      | 7,466.00         | 662.00           | 1,797.00         |
| AIR CONDITION            | 47 000           |               |          | 47 000           | 47 000            | 23 964             | 4,180.00      | 28,084.00        | 18,916.00        | 23,096.00        |
| INVERTER & BATTERY       | 13 666           |               |          | 13 666           | 13 666            | 6 950              | 1,216.00      | 8,166.00         | 5,500.00         | 6,716.00         |
| TALLY SOFTWARE           |                  | 17 000        |          | 17 000           | 17 000            |                    | 2 442         | 2,441.61         | 14,558.39        |                  |
| <b>Total</b>             | <b>36 00 327</b> | <b>17 000</b> |          | <b>36 17 327</b> | <b>36 17 327</b>  | <b>57 853</b>      | <b>12 677</b> | <b>70 530</b>    | <b>35 46 797</b> | <b>35 42 474</b> |



NOTE- 11A

**GAYATRI ENGICON PRIVATE LIMITED**  
**DEPRECIATION AS PER RATE OF DEPRECIATION UNDER INCOME TAX ACT 1961**

| S. No | PARTICULARS        | Rate Of Dep. | WDV AS ON 01.04.2019 | Addition during the Year |                | Sale/ Deduction during the Year | Total            | Depreciation for the year | W.D.V.AS ON 31.3.2020 |
|-------|--------------------|--------------|----------------------|--------------------------|----------------|---------------------------------|------------------|---------------------------|-----------------------|
|       |                    |              |                      | Above 180 Days           | Below 180 Days |                                 |                  |                           |                       |
| 1     | LAND & BUILDING    | 0.00%        | 35,05,000.00         |                          |                |                                 | 35,05,000.00     | -                         | 35,05,000.00          |
| 2     | COMPUTER           | 40.00%       | 14,931.00            |                          |                |                                 | 14,931.00        | 5,972.40                  | 8,958.60              |
| 3     | PRINTER            | 40.00%       | 3,978.00             |                          |                |                                 | 3,978.00         | 1,591.20                  | 2,386.80              |
| 4     | AIR CONDITION      | 15.00%       | 33,957.50            |                          |                |                                 | 33,957.50        | 5,093.63                  | 28,863.88             |
| 5     | INVERTER & BATTERY | 15.00%       | 1,672.80             |                          |                |                                 | 1,672.80         | 250.92                    | 1,421.88              |
| 6     | TALLY SOFTWARE     | 40.00%       |                      |                          | 17,000.00      |                                 | 17,000.00        | 3,400.00                  | 13,600.00             |
|       | <b>Total</b>       |              | <b>35,59,539</b>     |                          | <b>17,000</b>  |                                 | <b>35,76,539</b> | <b>16,308</b>             | <b>35,60,231</b>      |

