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 OTHER INCOME	
To Interest (As per Schedule `N')	81,99,233.06	Rent	5,36,50,962.00
		Other Income	-
		Interest	7,83,158.70
		Parking Charges	2,16,000.00
To Net Profit C/d	5,13,90,910.97	Generator Charges	5,82,000.00
		Maintenance Charges	29,91,792.00
Total :	**7,13,36,655.70**	**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 GOEL & COMPANY * PATNA * CHARTERED ACCOUNTANTS

(SUBODH KUMAR GOEL)
M.No.-74835
Partner

For NUTAN CONSTRUCTIONS

For Nutan Construction

Partner

PARTNER

For Nutan Construction

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**

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

PARTICULARS	Amount (In Rs.)
SCHEDULE - "B" SECURED LOANS	
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 :	**14,49,07,365.08**
SCHEDULE - "C" UNSECURED LOANS	
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 :	**12,44,13,425.00**
SCHEDULE - "D" CURRENT LIABILITIES AND PROVISION	
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 :	**10,43,43,708.23**

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

PARTICULARS		Amount (In Rs.)
SCHEDULE - "F" INVESTMENT		
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 :	**21,66,04,276.00**
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
Cresent		10,42,13,596.07
Cresent (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 :	**22,53,07,724.91**

SUBODH GOEL & COMPANY ★ CHARTERED ACCOUNTANTS ★ PATNA

PARTICULARS		Amount (In Rs.)
SCHEDULE - "H" CASH & BANK BALANCES		
Cash in Hand (As certified by the Partners)		5,52,966.00
Balance with Schedule Bank		
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	
Induslnd 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	1,54,77,773.40
	Total :	**1,60,30,739.40**
SCHEDULE - "I" LOANS AND ADVANCES		
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**
SCHEDULE - "J" OPENING STOCK		
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**

SURODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

PARTICULARS		Amount (In Rs.)
SCHEDULE - "K" GROSS RECEIPTS		
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**

SUBODH GOEL & COMPANY
PATNA
CHARTERED ACCOUNTANTS

PARTICULARS		Amount (In Rs.)
SCHEDULE - "M" SALES & ADMINISTRATIVE EXPENSES		
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
Electricty 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**

SUBODH GOEL & COMPANY ★ CHARTERED ACCOUNTANTS ★ PATNA

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	10%						
Furniture & Fixture		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%						
Air Conditioner		1,47,406.80	33,593.75	81,421.88	2,62,422.43	33,257.00	2,29,165.43
Aqua Guard		376.00	-	-	376.00	56.00	320.00
Attendance Machine		4,087.00	-	-	4,087.00	613.00	3,474.00
Close Circuit		26,827.00	-	-	26,827.00	4,024.00	22,803.00
Dimond Cutter Machine		39,511.00	-	-	39,511.00	5,927.00	33,584.00
Tractor		67,004.00	-	-	67,004.00	10,051.00	56,953.00
Generator		1,42,865.50	-	-	1,42,865.50	21,430.00	1,21,435.50
Intercom		1,677.00	-	-	1,677.00	252.00	1,425.00
Material Waghing Lift		20,584.00	-	-	20,584.00	3,088.00	17,496.00
Mixture Machine		29,630.31	-	-	29,630.31	4,445.00	25,185.31
Mobile Handset		1,87,368.66	5,254.24	72,033.90	2,64,656.80	34,296.00	2,30,360.80
Tripode		811.37	-	-	811.37	122.00	689.37
Scorpio Car		12,97,866.02	-	-	12,97,866.02	1,94,680.00	11,03,186.02
Viabarator		256.59	-	-	256.59	38.00	218.59
Servo Stablizer		12,646.00	-	-	12,646.00	1,897.00	10,749.00
HMT Tractor		3,05,889.00	-	-	3,05,889.00	45,883.00	2,60,006.00
Hydrolic Truck		45,13,296.44	-	-	45,13,296.44	6,76,994.00	38,36,302.44
JCB Machine		19,03,095.00	14,57,336.96	-	33,60,431.96	5,04,065.00	28,56,366.96
Batching Plant		9,82,600.00	-	-	9,82,600.00	1,47,390.00	8,35,210.00
Cleaning Machine		52,170.00	-	-	52,170.00	7,826.00	44,344.00
Invertor		29,340.00	-	-	29,340.00	4,401.00	24,939.00
Innova Car		13,89,939.00	-	-	13,89,939.00	2,08,491.00	11,81,448.00
Level Machine		36,847.00	-	-	36,847.00	5,527.00	31,320.00
Bar Cutting Machine		75,752.00	-	-	75,752.00	11,363.00	64,389.00
Bar Bending Machine		68,316.00	-	-	68,316.00	10,247.00	58,069.00
Block - C	40%						
Computer		7,547.72	29,237.29	-	36,785.01	14,714.00	22,071.01
Printer		5,655.53	27,542.37	10,932.20	44,130.10	15,466.00	28,664.10
	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**

SUBODH GOEL & COMPANY ★ CHARTERED ACCOUNTANTS ★ PATNA

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
	49,25,58,472.84

2 **Crescent**

Construction Cost	
Up to 31-03-2020	1,51,02,480.26
During 2020-2021	8,91,11,115.81
	10,42,13,596.07

3 **Crescent (Phase-II)**

Construction Cost	
Up to 31-03-2020	6,08,000.00
During 2020-2021	-
	6,08,000.00

4 **Illahibagh**

Construction Cost	
Up to 31-03-2020	8,65,44,949.00
During 2020-2021	-
	8,65,44,949.00

5 **Lotus Plaza**

Construction Cost	
Up to 31-03-2020	-
During 2020-2021	32,98,985.00
	32,98,985.00

6 **Umesh Elite**

Construction Cost	
Up to 31-03-2020	-
During 2020-2021	3,59,525.00
	3,59,525.00

SUBODH GOEL & COMPANY * CHARTERED ACCOUNTANTS * PATNA

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 Reconition upto 2019-20	Revenue Reconition in the year 2020-21	Revenue Reconition upto 2020-21	Sundry Debtors	Advance from Customers
1	LOTUS ABODE	Amrita Prasad	1001-A	Registered	1,700.00	60,00,000.00	53,57,145.00	6,42,855.00	60,00,000.00	54,38,592.65	5,61,407.35	60,00,000.00	-	-
		Ragini Chauhan	1002-A	Registered	1,130.00	32,50,000.00	27,18,686.00	5,31,314.00	32,50,000.00	26,46,021.87	6,03,978.13	32,50,000.00	-	-
		Arvind Kumar	1003-A	Registered	1,700.00	46,70,000.00	28,43,172.00	18,26,828.00	46,70,000.00	32,56,642.31	14,13,357.69	46,70,000.00	-	-
		Vikash Kumar Singh	1004-A	Registered	1,175.00	49,77,500.00	-	42,19,978.00	42,19,978.00	-	49,77,500.00	49,77,500.00	7,57,522.00	-
		Radha Devi Lohia	1005-A	Registered	1,560.00	43,50,000.00	16,96,427.00	26,53,573.00	43,50,000.00	37,77,705.07	5,72,294.93	43,50,000.00	-	-
		Sudha Saran	1006-B	Unregistered	1,645.00	45,20,000.00	48,804.00	4,46,429.00	4,95,233.00	36,63,722.59	8,12,402.41	44,76,125.00	39,80,892.00	-
		Arpana Singh	1007-A	Registered	1,130.00	34,00,000.00	23,21,429.00	10,78,571.00	34,00,000.00	27,68,145.96	6,31,854.04	34,00,000.00	-	-
		Reena Singh	1008-A	Registered	1,630.00	49,00,000.00	40,09,142.00	8,90,858.00	49,00,000.00	39,89,386.82	9,10,613.18	49,00,000.00	-	-
		Sweta Sinha	1009-A	Registered	1,545.00	55,62,000.00	41,96,427.00	13,65,573.00	55,62,000.00	45,28,361.13	10,33,638.87	55,62,000.00	-	-
		Dr. Shashi Singh	1202-A	Registered	3,137.00	1,20,00,000.00	-	1,11,60,714.00	1,11,60,714.00	-	1,20,00,000.00	1,20,00,000.00	8,39,286.00	-
		Chandra Bhushan	201-A	Registered	1,700.00	75,00,000.00	48,21,429.00	26,78,571.00	75,00,000.00	61,06,204.32	13,93,795.68	75,00,000.00	-	-
		Harpreet Kaur	202-A	Unregistered	1,130.00	33,90,000.00	18,75,000.00	10,91,270.00	29,66,270.00	27,60,004.35	5,97,088.65	33,57,093.00	3,90,823.00	-
		Archana Ranjan	203-A	Registered	1,700.00	90,15,000.00	62,50,001.00	27,64,999.00	90,15,000.00	73,39,657.60	16,75,342.40	90,15,000.00	-	-
		Sachin Kumar	204-A	Registered	1,175.00	35,00,000.00	4,78,571.00	30,21,429.00	35,00,000.00	28,49,562.02	6,50,437.98	35,00,000.00	-	-
		Dr. Sanjay Kumar	205-A	Unregistered	1,560.00	63,60,000.00	42,56,285.00	17,95,254.00	60,51,539.00	51,78,061.27	11,20,202.73	62,98,264.00	2,46,725.00	-
		Ganesh Mishra	206-A	Unregistered	1,645.00	76,23,500.00	62,60,509.00	7,94,642.00	70,55,151.00	55,86,077.84	19,63,421.16	75,49,499.00	4,94,348.00	-
		Vijay Lakshmi	207-A	Registered	1,130.00	31,35,000.00	25,89,286.00	5,45,714.00	31,35,000.00	25,52,393.41	5,82,606.59	31,35,000.00	-	-
		Sheela Azad	208-A	Unregistered	1,630.00	52,00,000.00	39,10,711.00	-	39,10,711.00	42,33,635.00	9,15,889.00	51,49,524.00	12,38,813.00	-
		Hanshraj Prasad	209-A	Registered	1,545.00	65,00,000.00	-	65,00,000.00	65,00,000.00	-	65,00,000.00	65,00,000.00	-	-
		Uday Shankar	401-A	Registered	1,700.00	88,30,000.00	61,16,963.00	27,13,037.00	88,30,000.00	71,89,037.89	16,40,962.11	88,30,000.00	-	-
		Abhinav Jha	402-A	Registered	1,130.00	33,00,000.00	9,56,936.00	23,43,064.00	33,00,000.00	24,42,481.73	8,57,518.27	33,00,000.00	-	-
		Nibha Kumari	403-A	Registered	1,700.00	65,00,000.00	51,78,572.00	13,21,428.00	65,00,000.00	52,92,043.75	12,07,956.25	65,00,000.00	-	-
		Lalita Sharma	404- A	Registered	1,175.00	42,75,000.00	20,71,381.00	22,03,619.00	42,75,000.00	28,49,562.02	14,25,437.98	42,75,000.00	-	-
		Vikash Chandra Jha	405- A	Registered	1,560.00	60,00,000.00	47,14,286.00	12,85,714.00	60,00,000.00	48,84,963.46	11,15,036.54	60,00,000.00	-	-
		Sanjay Agarwal	406-A	Registered	1,645.00	49,00,000.00	33,89,866.00	15,10,134.00	49,00,000.00	39,81,245.22	9,18,754.78	49,00,000.00	-	-
		Mayank Sharan	407-A	Registered	1,130.00	31,35,000.00	14,12,500.00	17,22,500.00	31,35,000.00	22,38,941.58	8,96,058.42	31,35,000.00	-	-
		Yaduvansh	408-A	Unregistered	1,630.00	49,00,000.00	18,74,968.00	22,76,786.00	41,51,784.00	39,89,386.82	8,63,049.18	48,52,436.00	7,00,652.00	-
		Ravindra Kumar	409-A	Registered	1,545.00	46,50,000.00	32,46,071.00	14,03,929.00	46,50,000.00	37,85,846.68	8,64,153.32	46,50,000.00	-	-
		Lok Prakash	601-A	Registered	1,700.00	46,70,000.00	35,71,429.00	10,98,571.00	46,70,000.00	36,63,722.59	10,06,277.41	46,70,000.00	-	-
		Kiran Kumari	602-A	Unregistered	1,130.00	32,00,000.00	8,92,857.00	21,85,185.00	30,78,042.00	24,42,481.73	7,26,456.27	31,68,938.00	90,896.00	-
		Survalnat Kumar	603-A	Registered	1,700.00	49,00,000.00	41,97,250.00	7,02,750.00	49,00,000.00	39,89,386.82	9,10,613.18	49,00,000.00	-	-
		Vijay Pati Sahay	604-A	Registered	1,175.00	49,00,000.00	43,66,073.00	5,33,927.00	49,00,000.00	39,89,386.82	9,10,613.18	49,00,000.00	-	-
		Ashok Kumar	605-A	Unregistered	1,560.00	43,50,000.00	4,46,429.00	-	4,46,429.00	32,56,642.31	10,51,132.69	43,07,775.00	38,61,346.00	-
		Surendra Sharma	608-A	Registered	1,630.00	61,47,200.00	50,87,300.14	10,59,899.86	61,47,200.00	50,04,807.89	11,42,392.11	61,47,200.00	-	0.00
		Anupa Sukla	609-A	Unregistered	1,545.00	61,50,000.00	16,96,429.00	-	16,96,429.00	40,30,094.85	20,60,207.15	60,90,302.00	43,93,873.00	-
		Kumari Sneha	801-A	Registered	1,700.00	70,00,000.00	61,16,071.00	8,83,929.00	70,00,000.00	56,99,124.03	13,00,875.97	70,00,000.00	-	-
		Pushpa Singh	802-A	Unregistered	516.00	14,70,460.00	23,96,700.00	(9,26,240.00)	14,70,460.00	19,51,298.65	(4,95,112.65)	14,56,186.00	-	14,274.00
		Pushpa Singh	803-A	Unregistered	1,700.00	48,44,540.00	35,60,443.00	9,26,240.00	44,86,683.00	29,33,664.80	18,63,849.20	47,97,514.00	3,10,831.00	-
		Rajeev Kumar	804-A	Registered	1,175.00	63,27,500.00	49,10,712.00	14,16,788.00	63,27,500.00	51,51,601.05	11,75,898.95	63,27,500.00	-	-
		Abhishek Kumar	805-A	Unregistered	1,560.00	45,00,000.00	38,60,139.00	1,33,929.00	39,94,068.00	36,63,722.59	7,92,596.41	44,56,319.00	4,62,251.00	-
		Khushbu Kumari	806-A	Registered	1,645.00	45,20,000.00	36,44,914.00	8,75,086.00	45,20,000.00	36,63,722.59	8,56,277.41	45,20,000.00	-	-
		Manju Sharan	807-A	Unregistered	1,130.00	31,35,000.00	16,07,143.00	2,06,019.00	18,13,162.00	22,38,941.58	8,65,627.42	31,04,569.00	12,91,407.00	-
		Sneh Sinha	808-A	Registered	1,630.00	76,49,100.00	58,72,679.99	17,76,420.01	76,49,100.00	62,27,595.66	14,21,504.34	76,49,100.00	-	-
		Sneh Sinha	809- A	Registered	1,545.00	70,03,800.00	48,19,745.92	21,84,054.08	70,03,800.00	57,02,217.84	13,01,582.16	70,03,800.00	-	-
		Yashpal Kaur	1101 B	Registered	1,700.00	68,00,000.00		68,00,000.00	68,00,000.00	-	68,00,000.00	68,00,000.00	-	-
		Jyoti Maskara	1102 B	Unregistered	1,130.00	35,00,000.00		1,85,185.00	1,85,185.00	-	34,66,026.00	34,66,026.00	32,80,841.00	-
		Anuradha Kumari	1103-B	Registered	1,700.00	51,00,000.00	9,82,143.00	41,17,857.00	51,00,000.00	39,48,678.79	11,51,321.21	51,00,000.00	-	-
		Swati Singh	1104 B	Registered	1,175.00	33,00,000.00	-	33,00,000.00	33,00,000.00	-	33,00,000.00	33,00,000.00	-	-
		Anui Kumar	1107-B	Registered	1,130.00	49,50,000.00	41,17,753.00	8,32,247.00	49,50,000.00	40,30,094.85	9,19,905.15	49,50,000.00	-	-
		Ramkumar Singh	1108 B	Unregistered	1,630.00	49,00,000.00	49,00,000.00	-	49,00,000.00	39,89,386.82	8,63,049.18	48,52,436.00	-	47,564.00
		Mahendra Kumar Khanna	1109-B	Unregistered	1,545.00	60,00,000.00	40,71,429.00	8,92,857.00	49,64,286.00	48,84,963.46	10,56,794.54	59,41,758.00	9,77,472.00	-
		Ravi Kumar Singh	1201-B	Unregistered	3,137.00	1,00,00,000.00	-	39,73,215.00	39,73,215.00	-	99,02,931.00	99,02,931.00	59,29,716.00	-
		Mahendra Kumar Khanna	1202-B	Unregistered	3,137.00	1,50,00,000.00	97,66,518.00	15,63,393.00	1,13,29,911.00	1,22,12,408.64	26,41,987.36	1,48,54,396.00	35,24,485.00	-
		Govind Jha	101-B	Registered	1,700.00	51,65,000.00	48,91,071.00	2,73,929.00	51,65,000.00	42,05,139.38	9,59,860.62	51,65,000.00	-	-
		Binod Kumar Pandey	102-B	Registered	1,130.00	40,00,000.00	31,25,000.00	2,14,286.00	33,39,286.00	32,56,642.31	7,43,357.69	40,00,000.00	6,60,714.00	-
		Sudha Rani	103-B	Registered	1,700.00	73,50,000.00	43,14,698.00	30,35,302.00	73,50,000.00	59,84,080.24	13,65,919.76	73,50,000.00	-	-
		Ray Subodh Kumar Sharn	104-B	Registered	1,175.00	40,00,000.00	32,14,285.00	7,85,715.00	40,00,000.00	32,56,642.31	7,43,357.69	40,00,000.00	-	-
		Alka	105-B	Registered	1,560.00	44,50,000.00	-	44,50,000.00	44,50,000.00	-	44,50,000.00	44,50,000.00	-	-
		Seema Pandey	106-B	Registered	1,645.00	60,00,000.00	56,25,000.00	3,75,000.00	60,00,000.00	48,84,963.46	11,15,036.54	60,00,000.00	-	-
		Gautam Kumar	107-B	Registered	1,130.00	61,01,000.00	46,43,798.00	14,57,202.00	61,01,000.00	49,67,193.68	11,33,806.32	61,01,000.00	-	-
		Sushma Kumari	108-B	Registered	1,630.00	49,00,000.00	48,00,222.00	99,778.00	49,00,000.00	39,89,386.82	9,10,613.18	49,00,000.00	-	-
		Sanjay Kumar	109-B	Registered	1,545.00	74,00,000.00	69,37,499.00	4,62,501.00	74,00,000.00	60,24,788.26	13,75,211.74	74,00,000.00	-	-
		Trinti Sharma	301-B	Registered	1,700.00	72,80,000.00	64,74,107.00	8,05,893.00	72,80,000.00	59,27,089.00	13,52,911.00	72,80,000.00	-	-
		Randhir Kumar	302-B	Unregistered	1,130.00	38,77,000.00	9,38,393.00	-	9,38,393.00	32,20,005.08	6,19,360.92	38,39,366.00	29,00,973.00	-
		Santosh Kumar	303-B	Unregistered	1,700.00	50,00,000.00	30,30,357.00	10,60,044.00	40,90,401.00	40,70,802.88	8,80,662.12	49,51,465.00	8,61,064.00	-
		Ashish Ranjan	304-B	Unregistered	1,175.00	48,64,000.00	29,46,428.00	12,50,001.00	41,96,429.00	39,60,077.04	8,56,707.96	48,16,785.00	6,20,356.00	-
		Khusboo Kumari	306-B	Registered	1,645.00	45,20,000.00	41,98,502.00	3,21,498.00	45,20,000.00	36,80,005.80	8,39,994.20	45,20,000.00	-	-
		Prashant Kumar	307-B	Registered	1,130.00	59,65,000.00	29,46,430.00	30,18,570.00	59,65,000.00	48,56,467.84	11,08,532.16	59,65,000.00	-	-
		Pushpa Jha	308-B	Registered	1,630.00	49,00,000.00	47,77,902.00	1,22,098.00	49,00,000.00	39,89,386.82	9,10,613.18	49,00,000.00	-	-
		Amariect Kumar	309-B	Registered	1,545.00	68,03,250.00	46,52,678.00	21,50,572.00	68,03,250.00	55,38,937.94	12,64,312.06	68,03,250.00	-	-
		Nibha Kumari	501-B	Registered	1,700.00	51,00,000.00	-	51,00,000.00	51,00,000.00	-	51,00,000.00	51,00,000.00	-	-

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Meera Devi	502-B	Registered	1,130.00	40,00,000.00	31,25,000.00	8,75,000.00	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	37,85,846.68	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	32,56,642.31	10,34,357.69	42,91,000.00	-	-
Shashi Shankar Prasad	506-B	Registered	1,645.00	49,00,000.00	34,27,322.00	9,98,883.00	44,26,205.00	39,89,386.82	9,10,613.18	49,00,000.00	4,73,795.00	-
Praveen Kr. Kushwaha	507-B	Registered	1,130.00	40,00,000.00	33,64,234.00	6,35,766.00	40,00,000.00	32,56,642.31	7,43,357.69	40,00,000.00	-	-
Binay Kumar	508-B	Registered	1,630.00	60,00,000.00	49,74,792.00	10,25,208.00	60,00,000.00	48,84,963.46	11,15,036.54	60,00,000.00	-	-
Dr. Mohan Prasad Anand	509-B	Registered	1,545.00	53,48,000.00	39,44,399.00	14,03,601.00	53,48,000.00	43,54,130.76	9,93,869.24	53,48,000.00	-	-
Manish Priyadarshi	701-B	Registered	1,700.00	91,65,000.00	85,92,188.00	5,72,812.00	91,65,000.00	74,61,781.68	17,03,218.32	91,65,000.00	-	-
Nishi Pandey	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	-	-
Anmol Kumar Singh	703-B	Registered	1,700.00	75,80,000.00	52,23,215.00	15,75,893.00	67,99,108.00	61,71,337.17	14,08,662.83	75,80,000.00	7,80,892.00	-
Ashish Kumar Jha	704-B	Unregistered	1,175.00	35,00,000.00	-	2,77,778.00	2,77,778.00	-	34,66,026.00	34,66,026.00	31,88,248.00	-
Dr. Prabhakar	705-B	Registered	1,560.00	50,00,000.00	-	50,00,000.00	50,00,000.00	-	50,00,000.00	50,00,000.00	-	-
Raimani Singh	706-B	Registered	1,645.00	62,50,000.00	54,81,976.82	7,68,023.18	62,50,000.00	50,88,503.60	11,61,496.40	62,50,000.00	-	-
Basant Kumar	708-B	Unregistered	1,630.00	49,00,000.00	14,19,641.00	13,39,286.00	27,58,927.00	39,89,386.82	8,63,049.18	48,52,436.00	20,93,509.00	-
Rakesh Kumar	709-B	Registered	1,545.00	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	-	-
Mohit kumar	901- B	Unregistered	1,700.00	49,00,000.00	35,71,428.00	3,57,143.00	39,28,571.00	39,89,386.82	8,63,049.18	48,52,436.00	9,23,865.00	-
Anita Sharma	902-B	Registered	1,130.00	48,00,000.00	41,51,785.00	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	46,70,000.00	31,25,082.00	12,35,491.00	43,60,493.00	33,58,412.38	12,66,256.62	46,24,669.00	2,64,176.00	-
Daya Shankar Singh	904-B	Registered	1,175.00	35,00,000.00	32,81,251.00	2,18,749.00	35,00,000.00	28,49,562.02	6,50,437.98	35,00,000.00	-	-
Heema 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 Kapoor	906-B	Registered	1,645.00	45,20,000.00	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	-	-
Renu Singh	908- B	Unregistered	1,630.00	49,00,000.00	37,49,999.00	-	37,49,999.00	39,89,386.82	8,63,049.18	48,52,436.00	11,02,437.00	-
Seema Sharan	909-B	Unregistered	1,545.00	54,07,500.00	31,25,000.00	7,14,286.00	38,39,286.00	44,02,573.34	9,52,436.66	53,55,010.00	15,15,724.00	-
Suman Singh	Room 1	Unregistered	237.00	6,50,000.00	-	5,55,556.00	5,55,556.00	-	6,43,690.00	6,43,690.00	88,134.00	-
Gautam Kumar	Room 2	Unregistered	372.00	10,25,000.00	-	1,34,821.00	1,34,821.00	-	10,15,050.00	10,15,050.00	8,80,229.00	-
Tripti Sharma	Shop. No. 6 & 7	Unregistered	487.00	37,50,000.00	-	8,92,858.00	8,92,858.00	-	37,13,599.00	37,13,599.00	28,20,741.00	-
Total :			**1,46,588.00**	**52,35,05,350.00**	**32,33,49,401.87**	**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**	**5,19,47,036.00**	**61,838.00**

SUBODH GOEL & COMPANY
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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 Reconition upto 2019-20	Revenue Reconition in the year 2020-21	Revenue Reconition upto 2020-21	Sundry Debtors	Advance from Customers
2	CRESCENT (PHASE-I)	Preeti 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
		Sanjay 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	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chawla	708-A	Unregistered	1,635.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chawla	805-A	Unregistered	1,270.00	55,25,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Burhanuddin Chawla	806-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Kusai Chawala	807-A	Unregistered	1,642.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Kusai Chawala	808-A	Unregistered	1,635.00	72,00,000.00	-	4,76,190.00	4,76,190.00	-	-	-	-	4,76,190.00
		Total :			**22,223.00**	**9,88,00,000.00**	**-**	**94,28,567.00**	**94,28,567.00**	**-**	**-**	**-**	**-**	**94,28,567.00**
		Total :			**1,68,811.00**	**62,23,05,350.00**	**32,33,49,491.87**	**15,62,76,376.13**	**47,96,25,778.00**	**36,47,90,752.41**	**15,72,92,656.59**	**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. **ACOUNTING 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;

a). At least 25% of construction cost should be incurred at the reporting date.

b). At least 25% of the saleable area is secured by the buyer at the reporting date and

c). 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.

SUBODH GOEL & COMPANY ★ PATNA ★ CHARTERED ACCOUNTANTS

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 GOEL & COMPANY ★ PATNA ★ CHARTERED ACCOUNTANTS

(Subodh Kumar Goel)
M. No. 74835
Partner

Place : Patna.
Date : 11-01-2022

For **NUTAN CONSTRUCTIONS**

For Nutan Construction
Partner
[PARTNER]

For Nutan Construction
Partner
[PARTNER]