

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2021-22

PAN AAPFA9709D
Name AMAR CONSTRUCTION COMPANY
Address 1, Prafulla Residency, Dibrugarh, Chowkidingee, Chowkidingee, Dibrugarh, Dibrugarh, Dibrugarh, Dibrugarh, 04-Assam, 91-India, 786001
Status Firm

Form Number

ITR-5

Filed u/s 139(1) Return filed on or before due date

e-Filing Acknowledgement Number 315534880211221

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		72,72,190
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	72,72,190
	Net tax payable	4	22,68,923
	Interest and Fee Payable	5	1,86,333
	Total tax, interest and Fee payable	6	24,55,256
	Taxes Paid	7	25,08,045
Distribution Tax details	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 52,790
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by in the capacity of having PAN from IP address on 21-12-2021 21:33:26
DSC Sl. No. & Issuer 3992067 & 133168985018034CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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

CONSOLIDATED BALANCE SHEET AS AT 31 ST MARCH 2021

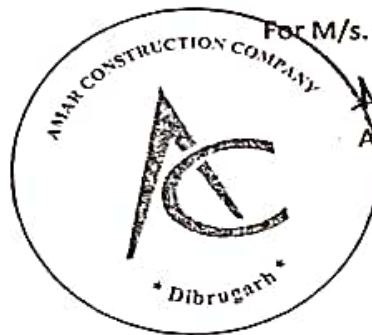
<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Amount (Rs.)</u>
<u>PARTNERS' CAPITAL ACCOUNTS:</u> (AS PER SCHEDULE 'A')	Rs. 25951495.22	<u>FIXED ASSETS :</u> (AS PER SCHEDULE 'E')	Rs. 11984077.08
<u>LOAN FUNDS:</u> <u>SECURED LOAN:</u> (AS PER SCHEDULE 'B')	Rs. 2547828.57	<u>INVENTORIES:</u> (AS PER SCHEDULE 'F')	Rs. 18180807.00
<u>UNSECURED LOAN:</u> (AS PER SCHEDULE 'C')	Rs. 5221988.00	<u>INVESTMENTS:</u> (AS PER SCHEDULE 'G')	Rs. 1690522.00
<u>CURRENT LIABILITIES & PROVISIONS:</u> (AS PER SCHEDULE 'D')	Rs. 6983474.29	<u>LOANS & ADVANCES:</u> (AS PER SCHEDULE 'H')	Rs. 10984088.89
<u>SUNDRY CREDITORS:</u>	Rs. 8720848.21	<u>CASH & BANK BALANCES:</u> (AS PER SCHEDULE 'I')	Rs. 6586139.32
	<u>Rs. 49425634.29</u>		<u>Rs. 49425634.29</u>

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

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

Kuljit Rai Jaichand
(CA Kuljit Rai Jaichand)
Proprietor

Membership No. - 053527
Place :- Dibrugarh
Date : 15.12.2021



For M/s. Amar Construction Co.,

Abhishek Singh
ABHISHEK SINGH
(Partner)

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

CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
To Opening Stock : Work in Progress & unsold flats/ shops		By Sales Flats:	
Dibrugarh H.O/ Patna	Rs. 19768140.04	Dibrugarh - GST SALES	Rs. 59509298.84
" Material purchases	Rs. 28028364.86	Dibrugarh - Completed Projects.	Rs. 7250000.00
" Labour wages	Rs. 10693481.00	Sumitra Complex, Patna	Rs. 7646000.00
" Construction Expenses	Rs. 14332308.43	" <u>Closing Stock :</u>	
" Gross Profit C/d	Rs. 19763811.51	Work in Progress, Flats & Shops	Rs. 18180807.00
		H.O.& Patna	Rs. <u>92586105.84</u>
	Rs. <u>92586105.84</u>		Rs. 19763811.51
" Advertisement Expenses	Rs. 127928.79	By Gross Profit b/fd	
" Bank Charges	Rs. 22134.19		
" Bank Interest	Rs. 131264.38	" Interest on FD P&S Bank, Patna	Rs. 18633.00
" Consultancy fees	Rs. 894106.00	" Interest on FD Federal Bank	Rs. 76726.00
" Depreciation	Rs. 720860.00	" Interest receipts	Rs. 20500.00
" Electricity Charges	Rs. 31587.00		
" Freight	Rs. 1031048.65		
" General Expenses	Rs. 42644.60		
" CGST/SGST Paid	Rs. 411004.00		
" Insurance	Rs. 28449.00		
" Interest to Partners Capital A/c	Rs. 2405470.00		
" Other Interest Account	Rs. 195571.00		
" Mess Expenses	Rs. 140277.00		
" Newspaper & periodicals	Rs. 1665.00		
" Office Expenses	Rs. 35324.63		
" Petrol and Diesel	Rs. 141981.64		
" Printing & Stationery	Rs. 68525.08		
" Postage & Telegram	Rs. 1125.00		
" Professional Charges	Rs. 150000.00		
" Registration Expenses	Rs. 36502.00		
" Rent	Rs. 26000.00		
" Repairs & Maintenance	Rs. 79817.32		
" Repairs to Computers	Rs. 9661.02		
" Salary to Partners	Rs. 2100000.00		
" Service Tax Adjusted	Rs. 37500.00		
" Staff Salary	Rs. 3594442.00		
" Telephone Expenses	Rs. 4650.00		
" Travelling & Conveyance	Rs. 137940.32		
" Net Profit transferred to Profit & Loss Appropriation A/c	Rs. 7272191.89		
	Rs. <u>19879670.51</u>		Rs. <u>19879670.51</u>

For M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Firm Regn. No.: 318011E

K. R. Jaichand

CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

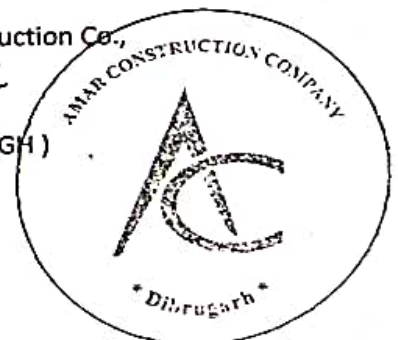


For M/s. Amar Construction Co.,

Abhishek Singh
 (ABHISHEK SINGH)
 (Partner)

Place: Dibrugarh

Date : 15.12.2021



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

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE 'A':DETAILS OF PARTNER'S CAPITAL ACCOUNTS:

1 Mr. Ashok Singh	Rs. 20330543.26
2 Mr. Abhishek Singh	Rs. 5620951.96
	Rs. <u>25951495.22</u>

SCHEDULE ' B & C': DETAILS OF LOAN FUNDS:

B. SECURED LOANS

I. DIBRUGARH:

1 SBI Loan A/c	Rs. 494871.00
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II. PATNA:

1 Federal Bank, A/c No. 2140	Rs. 767501.00	
2 Federal Bank, CC A/c No. 6044	Rs. 1051087.75	
3 Punjab & Sind Bank, A/c No.2696	Rs. <u>234368.82</u>	Rs. <u>2547828.57</u>

C. UNSECURED LOANS

I. DIBRUGARH:

1 Ashok Singh & Sons (HUF)	Rs. 185000.00
2 Gauri Mazumder	Rs. 210000.00
3 Gulab Singh	Rs. 90000.00
4 S. P. Chowdhury	Rs. 300000.00
5 Suresh Sukla	Rs. 770000.00

II. PATNA:

1 Ashok Singh & Sons (HUF)	Rs. 1906938.00	
2 Chandan Kumar	Rs. 400000.00	
3 Chandra Sekhar Giri	Rs. 153000.00	
4 Deepak Srivastav	Rs. 155250.00	
5 Kiran Sinha	Rs. 144000.00	
6 Mayank Singh	Rs. 600000.00	
7 Pratibha Kumari	Rs. 160000.00	
8 Sushma Prakash	Rs. <u>147800.00</u>	Rs. <u>5221988.00</u>

Place :- Dibrugarh
Date : 15.12.2021



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

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE "D": CURRENT LIABILITIES & PROVISIONS:

I. DIBRUGARH:

1. Provisions:

Provision for Income Tax	Rs.	3716432.00	
Deferred Tax Liabilities	Rs.	46350.00	
TDS on Contract Payable	Rs.	6988.00	
TDS on Interest Payable		10816.00	
TDS on Professional Payable	Rs.	45804.00	Rs. 3826390.00
		<u>A</u>	Rs. <u>3826390.00</u>

2. Other Liabilities

Labour Wages payable	Rs.	1118874.00	
Staff Salary Payable	Rs.	220681.00	
RCM Payable	Rs.	729.29	
Jitun Kumar Gogoi	Rs.	500000.00	
Mrinal Baruah	Rs.	150000.00	
Namrata Hazarika	Rs.	100000.00	
Nivedita Saikia	Rs.	100000.00	
Tinku Devi Sharma	Rs.	300000.00	Rs. 2490284.29
		<u>B</u>	Rs. <u>2490284.29</u>

II. PATNA:

Other Liabilities & Provisions

Abhishek Kumar (Payable)	Rs.	6000.00	
Akhilesh Kumar (Payable)	Rs.	7500.00	
Anil Kumar Sinha (Payable)	Rs.	30000.00	
Labour Payment (Payable)	Rs.	609200.00	
Rajesh Kumar (Payable)	Rs.	10000.00	
Sony Devi (Payable)	Rs.	600.00	
Staff Welfare Payable	Rs.	3500.00	Rs. 666800.00
		<u>C</u>	<u>666800.00</u>
		<u>A+B+C</u>	Rs. <u>6983474.29</u>

SCHEDULE "F":

DETAILS OF INVENTORIES

I. DIBRUGARH:

Work in progress & Unsold Flats	Rs.	11615407.00
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II. PATNA:

Work in progress & Unsold Flats	Rs.	6565400.00	Rs. <u>18180807.00</u>
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SCHEDULE "G":

DETAILS OF INVESTMENTS

I. PATNA

1. Fixed Deposit with Federal Bank, A/c No. 3408 & 3416	Rs.	1389580.00	
2. Fixed Deposit with Punjab & Sind Bank	Rs.	300942.00	Rs. <u>1690522.00</u>

Place :- Dibrugarh

Date : 15.12.2021



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

HEAD OFFICE

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE "H":

DETAILS OF LOANS & ADVANCES

I. DIBRUGARH:

1. Loans & Advances

Astec Safety & Construction	Rs.	90770.00	
ECE Industries Ltd, A. D. Park Prime (B)	Rs.	100000.00	
ECE Industries Ltd, A. D. Prathista	Rs.	200692.00	
Center Of Excellence	Rs.	1425500.00	
Curry Fwd Collaboration	Rs.	41504.00	
Kone Elavator India Pvt. Ltd. A.D. Prakriti	Rs.	595180.00	
Kone Elavator India Pvt. Ltd. Prabhanjalee	Rs.	266000.00	
Maa Enterprise	Rs.	310668.00	
M/s Puja Trading & Co.	Rs.	347000.00	
M/s R. L. Traders	Rs.	852352.00	
Nepro Assam	Rs.	229805.00	
RSP Fabrication & Associates	Rs.	846573.00	
Preeti Rajkhowa	Rs.	600000.00	
Urban Builders	Rs.	300000.00	
Amrit Dey	Rs.	200000.00	
Chanchal Rajkhowa	Rs.	15000.00	
Manju Singh	Rs.	998592.00	
Raihan Saha, Pilling work LC	Rs.	200000.00	
Rajib Singha Borah	Rs.	170000.00	Rs. 7789636.00

2. Other Advances

I. DIBRUGARH:

BSNL Deposits

Rs. 1345.00

II. PATNA:

Rajesh Kumar Advance

Rs. 31000.00

Dilip Kumar

Rs. 8500.00 Rs. 40845.00

3. Other Current Assets

GST, Dibrugarh

Rs. 60950.99

GST, Patna

Rs. 1336901.90 Rs. 1397852.89

4. Balances with Revenue Authorities

Advance Income Tax AY 2021-22

Rs. 1000000.00

TDS on FD Interest

Rs. 5755.00 Rs. 1005755.00

5. Security Deposit (Land Owner)

Gokul Dutta, Dibrugarh

Rs. 750000.00

Rs. 750000.00

Total (1+2+3+4+5)

Rs. 10984088.89

Place :- Dibrugarh

Date : 15.12.2021



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

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE 'I' :			
<u>CASH & BANK BALANCES</u>			
<u>DIBRUGARH:</u>			
Punjab & Sind Bank, A/c No. 1361	Rs.	34246.58	
Bandhan BANK	Rs.	213062.22	
IDBI Bank	Rs.	2663021.30	
Federal bank CA No. 689	Rs.	204802.00	
State Bank of India. Dibrugarh	Rs.	844061.05	
SBI Escrow A/c No 96727 AD Park Prime	Rs.	14525.13	
SBI Escrow A/c No 96921 Prabhanjalee Residency	Rs.	14525.13	
Axis Bank	Rs.	248885.10	
SBI Escrow A/c No. 671167 Krishna Godavari Residency	Rs.	12737.27	
SBI Escrow RERA Sunflower Residency A/c No. 98392	Rs.	9860.37	
<u>PATNA:</u>			
Federal bank CA No. 23374	Rs.	312918.92	
Federal bank, RERA A/C 24208	Rs.	1925000.00	Rs. 6497645.07
<u>DIBRUGARH:</u>			
Cash in hand	Rs.	11769.25	
<u>PATNA:</u>			
Cash in hand	Rs.	76725.00	Rs. 88494.25
			Rs. <u>6586139.32</u>

terms of our Report of even date.

For M/s.K. R. JAICHAND & CO.

Chartered Accountants

Firm Regn.No.:318011E

Kuljit Rai Jaichand

(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

Place :- Dibrugarh

Date : 15.12.2021

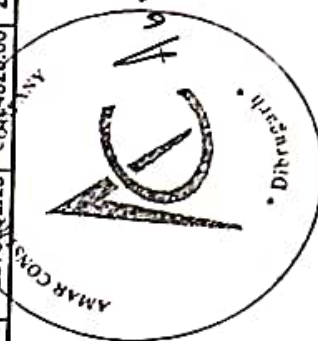


For Amar Construction Co.

Abhishek Singh

(ABHISHEK SINGH)
Partner

Block of Assets	Original Cost	More than 180 Days	Less than 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/f/d	Depreciation This Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PLANT & MACHINERY:											
Generator Set	412711.86					412711.86	154663.95	38707.00	193370.95	258047.91	219340.91
Late Machine	60000.00					60000.00	46103.35	2084.00	48187.35	13896.65	11812.65
Plant & Machinery (27/04/2020)	391069.00	11160.71				402229.71	282186.55	18006.00	300192.55	108882.45	102037.16
Mixer Machine	260400.00					260400.00	169555.60	13627.00	183182.60	90844.40	77217.40
120 Asta Car Hyundai 02/04/2019	893998.53					893998.53	177654.00	107452.00	285106.00	716344.53	608892.53
Motor Cycle/ CD 110	110668.52					110668.52	54180.60	8473.00	62653.60	56487.92	48014.92
Motor Cycle (Glamour)	63991.00					63991.00	4799.00	8879.00	13678.00	59183.00	50313.00
Mobile Phone 24/07/2020 & 16/12/2020	29572.64	14661.01	67711.86			111945.51	6550.71	10731.00	17281.71	23021.93	94663.80
BI-cycle	7500.00					7500.00	3700.20	570.00	4270.20	3799.80	3229.80
Inverter & Battery.	14600.00					14600.00	8121.35	972.00	9093.35	6478.65	5506.65
Air Conditioner (20/08/2018)	137546.88					137546.88	48512.63	13355.00	61867.63	89034.25	75679.25
Apple Watch (11/11/2020)						34661.02	0.00	2600.00	2600.00	0.00	32061.02
Chop Saw Bosch & Marble Cutter (18/12/2020)						13516.94	0.00	1014.00	1014.00	0.00	12502.94
Kiloshkar Water Pump (11/11/2020)						39191.95	0.00	2939.00	2939.00	0.00	36252.95
Mini Crane Lift (04/09/2020),(17/11/2020)		95000.00				95000.00	0.00	14250.00	14250.00	0.00	80750.00
Glamour Bike (New 03/11/20,25/01/21)						121437.00	0.00	9108.00	9108.00	0.00	112329.00
Router Nano TP Link (16/12/2020)			11000.00			11000.00	0.00	825.00	825.00	0.00	10175.00
Sony TV LED (08/11/2020)			56250.00			56250.00	0.00	4219.00	4219.00	0.00	52031.00
Sony TV & Samsung Refrigerator	65600.00					65600.00	25313.00	6043.00	31356.00	40287.00	34244.00
TATA Yodha (29/01/2021)			637216.41			637216.41	0.00	47791.00	47791.00	0.00	589425.41
Kutchina Chimney	16650.00					16650.00	6424.50	1534.00	7958.50	10225.50	8691.50
Kutchina RO	17000.00					17000.00	5639.00	1704.00	7343.00	11361.00	9657.00
Telephone	17895.00					17895.00	6905.25	1648.00	8553.25	10989.75	9341.75
Honda City Carlis VXCVT	1470420.00					1470420.00	110282.00	204021.00	314303.00	1360138.00	1156117.00
Tools & Plants	23437.28					23437.28	8996.90	2166.00	11162.90	14440.38	12274.38
SUB - TOTAL	3993060.71	120821.72	980985.18	0.00	0.00	5094867.61	1119588.59	522718.00	1642306.59	2873463.12	3452561.02
BALANCE SUB TOTAL	3993060.71	120821.72	980985.18	0.00	0.00	5094867.61	1119588.59	522718.00	1642306.59	2873463.12	3452561.02
FURNITURE & FIXTURES :											
Furniture & Fixtures 4/4 & 14/4	290538.94		0			290538.94	90286.50	20025.00	110311.50	200252.44	180227.44
Cottage Locker	7331.00					7331.00	1987.10	534.00	2521.10	5343.90	4809.90
Crockery and Utensils	8255.42					8255.42	2237.54	602.00	2839.54	6017.88	5415.88
COMPUTERS & PRINTERS:											
Computer & Printers (20/09/2018)	329150.86	703.13	74567.79			404421.78	164288.40	80941.00	245727.40	164364.46	158694.38
TOTAL (A)	4628336.93	121524.85	1055552.97	0.00	0.00	5805414.75	1378886.18	624820.00	2003706.13	3249441.80	3801708.62



Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

Block of Assets	Original Cost	More them 180 Days	Less them 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/fd	Depreciation This Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
LAND AND BUILDING : (Under Construction)											
PRAKRITI COMPLEX:	0.00	1217268.41	5663834.25			6881102.66	0	0	0	0	6881102.66
SHANTI NIKETAN (GUEST HOUSE):	0.00		303000.00			303000.00	0	0	0	0	303000.00
TOTAL B:	0.00	1217268.41	5966834.25	0.00	0.00	7184102.66	0.00	0.00	0.00	0.00	7184102.66
TOTAL (A+B)	4628336.93	1338793.26	7022387.22	0.00	0.00	17989517.41	1378886.13	624820.00	2003706.13	3249441.80	10985811.28

In terms of our Report of even date

For M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Firm Regn. No.: 318011E

K. R. Jaichand

(CA Kuljit Rai Jaichand)

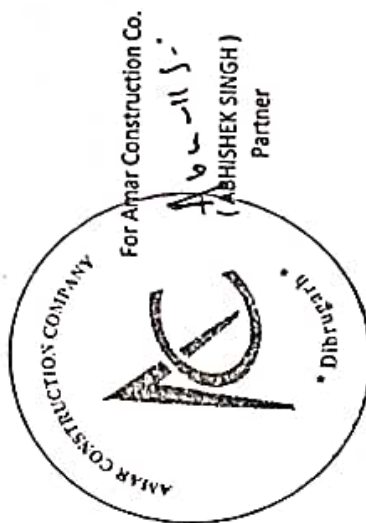
Proprietor

Membership No. - 053527



Place :- Dibrugarh

Date : 15.12.2021



SCHEDULE 'E'
DETAILS OF FIXED ASSETS:

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

Block of Assets	Original Cost	More them 180 Days	Less them 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/fd	Depreciation this Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
Patna Office & Machinery	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Air Conditioner	48800.00					48800.00	35502.95	1995.00	37497.95	13297.05	11302.05
Lift Machine	7000.00					7000.00	4558.40	366.00	4924.40	2441.60	2075.60
Structural Pipes	56622.00					56622.00	36868.75	2963.00	39831.75	19753.25	16790.25
Freeze	9700.00					9700.00	6315.50	508.00	6823.50	3384.50	2876.50
Mixer Machine	210000.00					210000.00	136738.95	10989.00	147727.95	73261.05	62272.05
Welding Machine	4830.00					4830.00	3144.60	253.00	3397.60	1685.40	1432.40
Honda Amaze/Tata Nexon (30/11/2020)	781930.00		908094.00	261000.00	0.00	1429024.00	461004.95	77096.00	538100.95	320925.05	890923.05
Tools & Implements	3500.00					3500.00	2179.50	198.00	2377.50	1320.50	1122.50
Mobile	13599.00					13599.00	7114.70	973.00	8087.70	6484.30	5511.30
Inverter & Battery	10500.00					10500.00	5840.90	699.00	6539.90	4659.10	3960.10
Total	1146481.00	0.00	908094.00	261000.00	0.00	1793575.00	699269.20	96040.00	795309.20	447211.80	998265.80
Grand Total	5774817.93	1338793.26	7930481.22	261000.00	0.00	14783092.41	2078155.33	720860.00	2799015.33	3696653.60	11984077.08

For M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Firm Regn. No.: 318011E

K. R. Jaichand

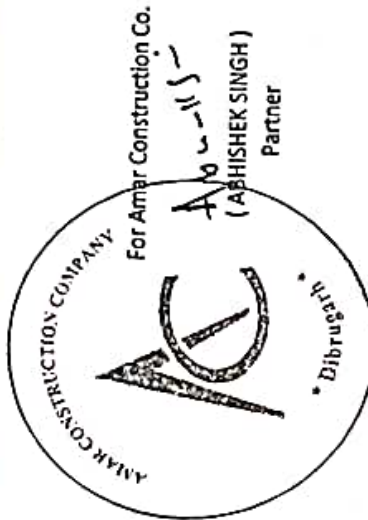
(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527



Place :- Dibrugarh
Date : 15.12.2021



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

Schedules to the Consolidated Balance Sheet and the Consolidated Profit & loss account as at end for the year on 31st March, 2021.

SCHEDULE "J"

SIGNIFICANT ACCOUNTING POLICIES:

- 1) GENERAL:**
- I. The financial statements have been prepared on accrual basis to comply generally in material aspects of such class of business. This method has been consistently followed by the organization.
 - II. Accounting policies are not specifically referred to in this report, otherwise are consistent and in consonance with generally accepted Accounting Standards.

- 2) FIXED ASSETS:**
- Fixed assets are capitalized at cost including all direct costs and other expenses incurred in connection with acquisition of assets apportioned thereto.

- 3) DEPRECIATION:**
- Depreciation is provided on fixed assets on written down value method at the rates specified in the Income Tax Rules, 1962.

- 4) WORK IN PROGRESS:**
- With regard to value of Construction Works, the firm has followed percentage completion of work method as per Accounting Standard AS – 7 (India). In the absence of any technical certification of the value of work in progress by the management, to that extent the same is at variance with the method prescribed in AS – 7 in respect of "Accounting for Construction Contracts". The effect of the above deviation, if any, on the financial statement is not ascertainable. The closing work in progress and flats values have been taken as certified by the Management.

- 5) RECOGNITION OF INCOME & EXPENDITURE:**
- Prudent system of accounting is generally followed and recognizes significant items of income and/ or expenditure on accrual basis.

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

Provision of Income Tax has been made.

Individual Financial statement of the Head Office and Patna Branch along with Consolidated Balance sheet, Profit & Loss account and all schedules forming part of the Balance are also attached.

Provision for Deferred Tax is NIL.

M/S K.R. JAICHAND & Co.

Chartered accountants

Regn. No. 318011E

K. R. Jaichand

(Jit Rai Jaichand)

Proprietor

Membership No.-053527

Place: Dibrugarh

Date: 15.12.2021



CLAUSE 13(F) OF TAR: DISCLOSURES AS PER INCOME COMPUTATION AND DISCLOSURE STANDARDS (ICDS)

- ICDS-1 ACCOUNTING POLICIES:**
- Depreciation has been provided at the rate stated in the I.T. Rules, 1962 on written down value method.
 - Fixed Assets have been valued at cost less depreciation written off, profit/Loss on sale of assets are adjusted with the cost of assets falling in the same block of assets as per provisions of section 43(6) of the I.T. Act, 1961.
 - Inventories have been valued at estimated cost using Retail Method.
 - Borrowing cost incurred which are attributable to the acquisition/construction of a qualifying asset is capitalized as part of the cost of that asset till the date the corresponding asset is put to use.
 - Interest on refund of tax, duty and cess are recognized in the previous year in which the amount has been received.
 - No Contingent liability has been provided for during the financial year 2020-21.

- ICDS-2 VALUATION OF INVENTORY:**
- Inventories are valued at estimated cost using Retail Method cost formula. In absence of quantitative details of Inventories, the value of Inventories has been determined, as in earlier periods, by applying approximate percentage of gross margin on the total sales of the period in place of sale value of inventories, to that extent the same is at variance with the retail method prescribed in ICDS -2 relating to the Valuation of Inventories". The effect of the above deviation, if any on the income is not ascertainable. Certification has been provided by the Management to the extent Work in Progress and unsold flat in hand as on 31.03.2021. The total value of inventories is as stated Balance Sheet under the head Current Assets. No separate Inventory records are maintained centrally. The Inventory is booked project wise and controlled separately as projects requirements. Any deviation on this account is unascertainable to that extent.

- ICDS-3 CONSTRUCTION CONTRACT:**
- Contract works are accounted for on the basis of percentage of completion of works carried on during the year. The Projects are not specifically segregated to identify profitability of each project individually. However, in case of Patna Branch Project "Sumitra Complex" profitability is shown for the single project.

- ICDS-4 REVENUE RECOGNITION:**
- Under Percentage completion method Revenue is recognized from service transactions is matched with service transactions costs incurred in reaching the stage of completion resulting in the determination of revenue, expenses and profit which can be attributed to the proportion of work completed. The unsold flats are taken at cost and reflected in the Balance sheet and Profit & Loss account. However, in case of Sumitra Complex CGST and SGST of Rs.382300/- is pending to be paid for the financial year 2020-21 as the payment is not reflected in the Cash ledger and books of accounts.

- ICDS-5 TANGIBLE FIXED ASSETS:**
- Stated in clause 18 of Form No-3CD. The work-in-progress of Prakriti Complex and Shanti Niketan (guest house) are accounted for in the books of accounts of the Firm as both the buildings being the property of the Firm.

- ICDS-7 GOVT GRANTS:**
- No Government grant was recognized during the year as none accrued or was received during the year.

- ICDS-9 BORROWING COST:**
- Borrowing cost incurred which is attributable to the acquisition/construction of a qualifying asset is capitalized as part of the cost of that asset till the date the corresponding asset is put to use. The amount of borrowing cost capitalised during the previous year is NIL.

- ICDS-10 PROVISIONS ETC:**
- The provision has been made in respect of electricity charges, telephone charges, audit fee, Rent, Salary etc.,
 - Opening provision amount. Rs. 835480.00
 - Provision made during the year. Rs.1340284.00
 - Payment made during the year Rs. 835480.00
 - Amount reversed during the year Rs. Nil
 - Expected reimbursement Rs. Nil
 - Closing provision amount Rs. 1340284.00
- No contingent asset has been recognized.

For, K.R. JAICHAND & CO.
Chartered Accountants
Firm Regn. No. 318011E



Kuljit Rai Jaichand
CA Kuljit Rai Jaichand
(PROPRIETOR)
Membership No. 053527

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

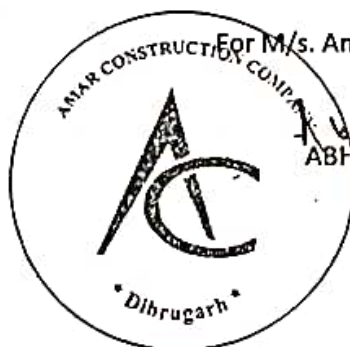
HEAD OFFICE BALANCE SHEET AS AT 31 ST MARCH 2021

<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Amount (Rs.)</u>
<u>PARTNERS' CAPITAL ACCOUNTS:</u>		<u>FIXED ASSETS :</u>	
(AS PER SCHEDULE 'A')	Rs. 25951495.22	(AS PER SCHEDULE 'E')	Rs. 10985811.28
<u>LOAN FUNDS:</u>		<u>INVENTORIES:</u>	
<u>SECURED LOAN:</u>		(AS PER SCHEDULE 'F')	Rs. 11615407.00
(AS PER SCHEDULE 'B')	Rs. 494871.00		
<u>UNSECURED LOAN:</u>		<u>INVESTMENTS:</u>	
(AS PER SCHEDULE 'C')	Rs. 1555000.00	INVESTMENT WITH PATNA BR.	Rs. 5240866.55
<u>SUNDY CREDITORS:</u>		<u>LOANS & ADVANCES:</u>	
	Rs. 7403226.71	(AS PER SCHEDULE 'G')	Rs. 9607686.99
<u>CURRENT LIABILITIES & PROVISIONS:</u>		<u>CASH & BANK BALANCES:</u>	
(AS PER SCHEDULE 'D')	Rs. 6316674.29	(AS PER SCHEDULE 'H')	Rs. 4271495.40
	Rs. <u>41721267.22</u>		Rs. <u>41721267.22</u>

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

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

K. R. Jaichand
CA Kuljit Ral Jaichand)
Proprietor
Membership No. - 053527
Office :- Dibrugarh
Date : 15.12.2021



For M/s. Amar Construction Co.,

ABHISHEK SINGH
(Partner)

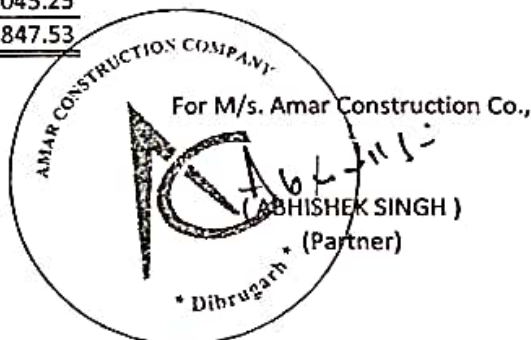
HEAD OFFICE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

Particulars	Amount	Particulars	Amount
Opening Stock : Work In Progress & unsold			
• Flats/shops	Rs. 11968795.72	By Sales Flats:	
• Dibrugarh H.O	Rs. 25415684.16	Dibrugarh - GST SALES	Rs. 59509298.84
• Material purchases	Rs. 8662156.00	Dibrugarh - Completed Projects.	Rs. 7250000.00
• Labour wages	Rs. 14196081.43	" Closing Stock :	
• Construction Expenses	Rs. 18131988.53	Work in Progress, Flats & Shops	Rs. 11615407.00
• Gross Profit C/d	Rs. 78374705.84		Rs. 78374705.84
• Advertisement Expenses	Rs. 127928.79	By Gross Profit b/fd	Rs. 18131988.53
• Bank Charges	Rs. 20346.48		
• Bank Interest	Rs. 17483.38	" Interest on FD P&S Bank, Patna	Rs. 18633.00
• Consultancy fees	Rs. 884106.00	" Interest on FD Federal Bank	Rs. 76726.00
• Depreciation	Rs. 624820.00	" Interest receipts	Rs. 20500.00
• Electricity Charges	Rs. 20993.00		
• Freight	Rs. 1031048.65		
• General Expenses	Rs. 42644.60		
• CGST/SGST Paid	Rs. 411004.00		
• Insurance	Rs. 28449.00		
• Interest to Partners Capital A/c	Rs. 2405470.00		
• Interest Account	Rs. 87415.00		
• Mess Expenses	Rs. 140277.00		
• Office Expenses	Rs. 27736.00		
• Petrol and Diesel	Rs. 97090.64		
• Printing & Stationery	Rs. 61232.08		
• Professional Charges	Rs. 150000.00		
• Registration Expenses	Rs. 36502.00		
• Rent	Rs. 26000.00		
• Repairs & Maintenance	Rs. 77567.32		
• Repairs to Computers	Rs. 9661.02		
• Salary to Partners	Rs. 2100000.00		
• Service Tax Adjusted	Rs. 37500.00		
• Staff Salary	Rs. 2883237.00		
• Travelling & Conveyance	Rs. 125290.32		
• Net Profit transferred to Profit & Loss Appropriation A/c	Rs. 6774045.25		
	Rs. 18247847.53		Rs. 18247847.53

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

(CA Kuljit Rai Jaichand)
Proprietor

Membership No. - 053527
Place: Dibrugarh
Date: 15.12.2021



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

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31.03.2021

Net Profit transferred to
to Partner's A/c

Ashok Singh
Abhishek Singh

4726924.73

2545267.16 Rs. 7272191.89

Rs. 7272191.89

By Net Profit transferred
from P & L a/c

Rs. 6774045.25

" Profit transferred from
Patna Br.

Rs. 498146.64

Rs. 7272191.89

This is the Profit & Loss account
referred to in our report of even date

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

K. R. Jaichand
(CA Kuljit Rai Jaichand)
Proprietor

Membership No. - 053527
Place :- Dibrugarh
Date : 15.12.2021



For M/s. Amar Construction Co.,

Abhishek Singh
ABHISHEK SINGH
(Partner)

AMAR COSTRUCTION CO.
PUSPADHAR APARTMENT, CHOWKIDINGHEE
DIST. DIBRUGARH-786001(ASSAM)

HEAD OFFICE

PARTNER'S CAPITAL ACCOUNTS FOR THE YEAR ENDED 31-03-2021

A/C. Ashok Singh

Net Withdrawals	Rs.	489575.00	By	Balance b/fd	01.04.2020	Rs.	16039449.53
Income Tax Paid AY-2019-20	Rs.	483690.00	"	Deposits this year.		Rs.	207000.00
Income Tax Paid AY-2020-21	Rs.	60000.00	"	Salary		Rs.	600000.00
Advance Tax Paid AY-2021-22	Rs.	200000.00	"	Interest		Rs.	1924734.00
Provision for Income Tax	Rs.	1950000.00	"	Transferred from Patna Branch		Rs.	47862.00
LIC Paid	Rs.	32162.00	"	Share of profit		Rs.	4726924.73
Balance c/fd	31.03.2021	Rs.	20330543.26				
		Rs.	<u>23545970.26</u>			Rs.	<u>23545970.26</u>

A/C Abhishek Singh

Net Withdrawals	Rs.	1643186.00	By	Balance b/fd	2020-04-01	Rs.	4006137.80
Income Tax Paid AY-20-21	Rs.	289810.00	"	Deposits this year.		Rs.	297816.00
Advance Tax Paid AY-2021-22	Rs.	100000.00	"	Salary		Rs.	1500000.00
Provision for Income Tax	Rs.	1050000.00	"	Interest		Rs.	480736.00
LIC Paid	Rs.	126009.00	"	Transferred from Patna Branch		Rs.	
			"	Share of Profit		Rs.	2545267.16
Balance c/fd	2021-03-31	Rs.	5620951.96				
		Rs.	<u>8829956.96</u>			Rs.	<u>8829956.96</u>

For M/s. K. R. JAICHAND & CO.,
Chartered Accountants

Firm Regn. No.: 318011E

Kuljit Rai Jaichand

CA Kuljit Rai Jaichand

Proprietor

Membership No. - 053527

Place :- Dibrugarh

Date : 15.12.2021



For M/s. Amar Construction Co.,



Abhishek Singh
ABHISHEK SINGH
(Partner)

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

HEAD OFFICE

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE 'A':DETAILS OF PARTNER'S CAPITAL ACCOUNTS:

1 Mr. Ashok Singh	Rs. 20330543.26
2 Mr. Abhishek Singh	Rs. 5620951.96
	Rs. 25951495.22

SCHEDULE ' B & C': DETAILS OF LOAN FUNDS:

B. SECURED LOANS

SBI Loan A/c	Rs. 494871.00
	Rs. 494871.00

C. UNSECURED LOANS

Ashok Singh & Sons (HUF)	Rs. 185000.00
Gauri Mazumder	Rs. 210000.00
Gulab Singh	Rs. 90000.00
S. P. Chowdhury	Rs. 300000.00
Suresh Sukla	Rs. 770000.00
	Rs. 1555000.00

SCHEDULE "D": CURRENT LIABILITIES & PROVISIONS:

1. Provisions:

Provision for Income Tax	Rs. 3716432.00
Deferred Tax Liabilities	Rs. 46350.00
TDS on Contract Payable, Dibrugarh	Rs. 6988.00
TDS on Interest Payable, Patna	Rs. 10816.00
TDS on Professional Payable, Dibrugarh	Rs. 45804.00
	Rs. 3826390.00
	A
	Rs. 3826390.00

2. Other Liabilities

DIBRUGARH:

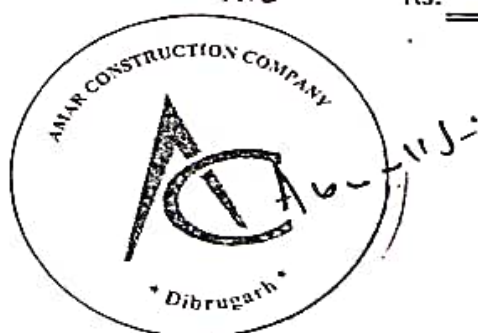
Labour Wages payable	Rs. 1118874.00
Staff Salary Payable	Rs. 220681.00
RCM Payable	Rs. 729.29
Jitun Kumar Gogoi	Rs. 500000.00
Mrinal Baruah	Rs. 150000.00
Namrata Hazarika	Rs. 100000.00
Nivedita Saikia	Rs. 100000.00
Tinku Devi Sharma	Rs. 300000.00
	Rs. 2490284.29
	B
	Rs. 2490284.29

A+B

Rs. 6316674.29

Place :- Dibrugarh

Date : 15.12.2021



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

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE "F":

DETAILS OF INVENTORIES

Work in progress & Unsold Flats, Dibrugarh

Rs. 11615407.00

Rs. 11615407.00

SCHEDULE "G":

DETAILS OF LOANS & ADVANCES

1. Loans & Advances

Astec Safety & Construction	Rs. 90770.00	
ECE Industries Ltd, A. D. Park Prime (B)	Rs. 100000.00	
ECE Industries Ltd, A. D. Prathista	Rs. 200692.00	
Center Of Excellence	Rs. 1425500.00	
Curry Fwd Collaboration	Rs. 41504.00	
Kone Elavator India Pvt. Ltd. A.D. Prakriti	Rs. 595180.00	
Kone Elavator India Pvt. Ltd. Prabhanjalee	Rs. 266000.00	
Maa Enterprise	Rs. 310668.00	
M/s Puja Trading & Co.	Rs. 347000.00	
M/s R. L. Traders	Rs. 852352.00	
Nepro Assam	Rs. 229805.00	
RSP Fabrication & Associates	Rs. 846573.00	
Preeti Rajkhowa	Rs. 600000.00	
Urban Builders	Rs. 300000.00	
Amrit Dey	Rs. 200000.00	
Chanchal Rajkhowa	Rs. 15000.00	
Manju Singh	Rs. 998592.00	
Raihan Saha, Pilling work LC	Rs. 200000.00	
Rajib Singha Borah	Rs. <u>170000.00</u>	Rs. 7789636.00

2. Other Advances

BSNL Deposits	Rs. <u>1345.00</u>	Rs. 1345.00
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3. Other Current Assets

GST, Dibrugarh	Rs. <u>60950.99</u>	Rs. 60950.99
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4. Balances with Revenue Authorities

Advance Income Tax AY 2021-22	Rs. 1000000.00	
TDS on FD Interest	Rs. <u>5755.00</u>	Rs. 1005755.00

5. Security Deposit (Land Owner)

Gokul Dutta	Rs. <u>750000.00</u>	Rs. <u>750000.00</u>
Total (1+2+3+4+5)		Rs. <u><u>9607686.99</u></u>

Place :- Dibrugarh
Date : 15.12.2021



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

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE 'H' :

CASH & BANK BALANCES

1. Punjab & Sind Bank, A/c No. 1361	Rs.	34246.58	
2. Bandhan BANK	Rs.	213062.22	
3. IDBI Bank	Rs.	2663021.30	
4. Federal bank CA No. 689	Rs.	204802.00	
5. State Bank of India. Dibrugarh	Rs.	844061.05	
6. SBI Escrow A/c No 96727 AD Park Prime	Rs.	14525.13	
7. SBI Escrow A/c No 96921 Prabhanjalee Residency	Rs.	14525.13	
8. Axis Bank	Rs.	248885.10	
9. SBI Escrow A/c No. 671167 Krishna Godavari Residency	Rs.	12737.27	
10. SBI Escrow RERA Sunflower Residency A/c No. 98392	Rs.	9860.37	Rs. 4259726.15
1.Cash in hand	Rs.	11769.25	Rs. 11769.25
		Total	Rs. 4271495.40

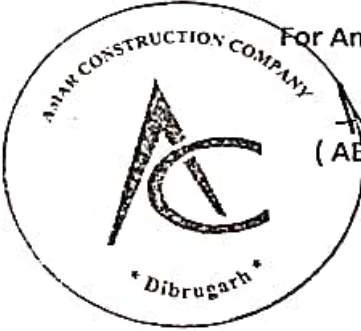
In terms of our Report of even date.

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

Kuljit Rai Jaichand

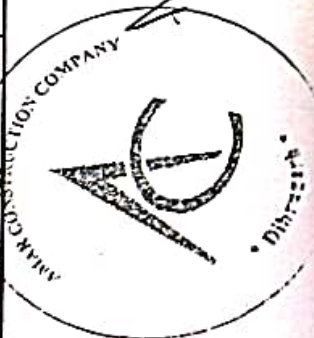
(CA Kuljit Rai Jaichand)
Proprietor

Membership No. - 053527
Place :- Dibrugarh
Date : 15.12.2021



For Amar Construction Co.
Abhishek Singh
(ABHISHEK SINGH)
Partner

PLANT & MACHINERY:	Original Cost	180 Days	Sold this year	Loss on Sale	Total	Depreciation b/fd	Depreciation This Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
Generator Set	Rs.	Rs.	Days	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Late Machine	412711.86				412711.86	154663.95	38707.00	193370.95	258047.91	219340.91
Plant & Machinery (27/04/2020)	60000.00				60000.00	46103.35	2084.00	48187.35	13896.65	11812.65
Mixer Machine	391069.00	11160.71			402229.71	282186.55	18006.00	300192.55	108882.45	102037.16
120 Asta Car Hyundai 02/04/2019	260400.00				260400.00	169555.60	13627.00	183182.60	90844.40	77217.40
Motor Cycle/ CD 110	893998.53				893998.53	177654.00	107452.00	285106.00	716344.53	608892.53
Motor Cycle (Glamour)	110668.52				110668.52	54180.60	8473.00	62653.60	56487.92	48014.92
Mobile Phone 24/07/2020 & 16/12/2020	63991.00				63991.00	4799.00	8879.00	13678.00	59183.00	50313.00
Bi-cycle	29572.64	14661.01	67711.86		111945.51	6550.71	10731.00	17281.71	23021.93	94663.80
Inverter & Battery,	7500.00				7500.00	3700.20	570.00	4270.20	3799.80	3229.80
Air Conditioner (20/08/2018)	14600.00				14600.00	8121.35	972.00	9093.35	6478.65	5506.65
Apple Watch (11/11/2020)	137546.88				137546.88	48512.63	13355.00	61867.63	89034.25	75679.25
Chop Saw Bosch & Marble Cutter (18/12/2020)					34661.02	0.00	2600.00	2600.00	0.00	32061.02
Kirloskar Water Pump (11/11/2020)					13516.94	0.00	1014.00	1014.00	0.00	17502.94
Mini Crane Lift (04/09/2020), (17/11/2020)					39191.95	0.00	2939.00	2939.00	0.00	36252.95
Glamour Bike (New 03/11/20, 25/01/21)	95000.00				95000.00	0.00	14250.00	14250.00	0.00	80750.00
Router Nano TP Link (16/12/2020)					121437.00	0.00	9108.00	9108.00	0.00	112329.00
Sony TV LED (08/11/2020)					11000.00	0.00	825.00	825.00	0.00	10175.00
Sony TV & Samsung Refrigerator	65600.00				56250.00	0.00	4219.00	4219.00	0.00	52031.00
TATA Yodha (29/01/2021)					65600.00	25313.00	6043.00	31356.00	40287.00	34244.00
Kutchina Chimney	16650.00				637216.41	0.00	47791.00	47791.00	0.00	589425.41
Kutchina RO	17000.00				16650.00	6424.50	1534.00	7958.50	10225.50	8691.50
Telephone	17895.00				17000.00	5639.00	1704.00	7343.00	11361.00	9657.00
Honda City Caris VXCVT	1470420.00				17895.00	6905.25	1648.00	8553.25	10989.75	9341.75
Tools & Plants	23437.28				1470420.00	110282.00	204021.00	314303.00	1360138.00	1156117.00
SUB - TOTAL	3993060.71	120821.72	980985.18	0.00	23437.28	8996.90	2166.00	11162.90	14440.38	12274.38
BALANCE SUB TOTAL	3993060.71			0.00	5094867.61	1119588.59	522718.00	1642306.59	2873463.12	3452561.02
FURNITURE & FIXTURES :	3993060.71	120821.72	980985.18	0.00	5094867.61	1119588.59	522718.00	1642306.59	2873463.12	3452561.02
Furniture & Fixtures 4/4 & 14/4	290538.94		0		290538.94	90286.50	20025.00	110311.50	200252.44	180227.44
Cottage Locker	7331.00				7331.00	1987.10	534.00	2521.10	5343.90	4809.90
Crockery and Utensils	8255.42				8255.42	2237.54	602.00	2839.54	6017.88	5415.88
COMPUTERS & PRINTERS:										
Computer & Printers (20/09/2018)	329150.86	703.13	74567.79		404421.78	164786.40	80941.00	245727.40	164364.46	158694.38
TOTAL (A)	4628336.93	121524.85	1055552.97	0.00	5805414.75	1378886.13	629820.00	2003706.13	3249441.80	3801708.62



Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

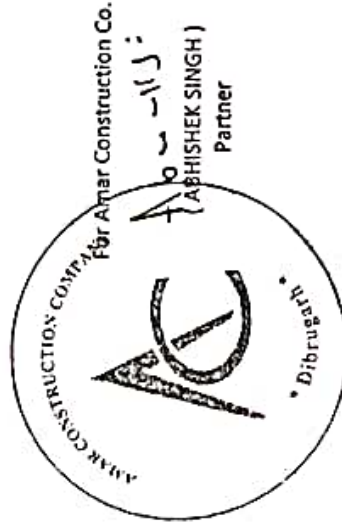
Block of Assets	Original Cost	More them 180 Days	Less them 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/fd	Depreciation This Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
LAND AND BUILDING : (Under Construction)											
PRAKRITI COMPLEX:	0.00	1217268.41	5663834.25			6881102.66	0	0	0	0	6881102.66
SHANTI NIKETAN (GUEST HOUSE):	0.00		303000.00			303000.00	0	0	0	0	303000.00
TOTAL B:	0.00	1217268.41	5966834.25	0.00	0.00	7184102.66	0.00	0.00	0.00	0.00	7184102.66
TOTAL (A+B)	4628336.93	1338793.26	7022387.22	0.00	0.00	12989517.41	1378886.13	624820.00	2003706.13	3249441.80	10985811.28

In terms of our Report of even date
For M/s. K. R. JAICHAND & CO.,
Chartered Accountants

Firm Regn. No.: 318011E

(CA Kuljit Rai Jaichand)
Proprietor

Membership No. - 053527

Place :- Dibrugarh
Date : 15.12.2021

AMAR CONSTRUCTION COMPANY

PATNA BRANCH ACCOUNT

FINANCIAL YEAR – 2020-21

AMAR CONSTRUCTION CO.
ADISON ARCADE, FRAZER ROAD
PATNA -800020(BIHAR)

PATNA BRANCH

BALANCE SHEET AS AT 31 ST MARCH 2021

<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Amount (Rs.)</u>
<u>BANK O/D ACCOUNTS:</u> (AS PER SCHEDULE 'A')	Rs. 2052957.57	<u>FIXED ASSETS :</u> (AS PER SCHEDULE 'D')	Rs. 998265.80
<u>LOAN FUNDS:</u> <u>UNSECURED LOAN:</u> (AS PER SCHEDULE 'B')	Rs. 3666988.00	<u>INVENTORIES:</u> (AS PER SCHEDULE 'E')	Rs. 6565400.00
<u>SUNDRY CREDITORS:</u>	Rs. 1317621.50	<u>INVESTMENT:</u> (AS PER SCHEDULE 'H')	Rs. 1690522.00
<u>HEAD OFFICE A/C</u>	Rs. 5240866.55	<u>LOANS & ADVANCES:</u> (AS PER SCHEDULE 'G')	Rs. 1376401.90
<u>CURRENT LIABILITIES & PROVISIONS</u> <u>SCHEDULE 'C' :</u>	Rs. 666800.00	<u>CASH & BANK BALANCES:</u> (AS PER SCHEDULE 'H')	Rs. 2314643.92
	Rs. <u>12945233.62</u>		Rs. <u>12945233.62</u>

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

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

Kuljit Rai Jaichand

(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

Place :- Dibrugarh

Date : 15.12.2021



For M/s. Amar Construction Co.,

Abhishek Singh
ABHISHEK SINGH
(Partner)

**AMAR CONSTRUCTION CO.
ADISON ARCADE, FRAZER ROAD
PATNA -800020(BIHAR)**

PATNA BRANCH

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2021

<u>Particulars</u>	<u>Amount</u>	<u>Particulars</u>	<u>Amount</u>
Opening Stock : Work in Progress & unsold flats/shops Patna Branch	Rs. 7799344.32	By Sales Flats: Sumitra Complex, Sales	Rs. 7646000.00
Material purchases	Rs. 2612680.70	" Closing Stock :	
Labour wages (Sumitra Complex)	Rs. 2031325.00	Work In Progress & Unsold flats	Rs. 6565400.00
Gross Profit C/d	Rs. 1768049.98		
	Rs. <u>14211400.00</u>		Rs. <u>14211400.00</u>
Bank Charges	Rs. 1787.71	" Gross Profit b/d	Rs. 1768049.98
Bank Interest	Rs. 113781.00		
Construction Expenses	Rs. 136227.00		
Consultancy fees	Rs. 10000.00		
Depreciation	Rs. 96040.00		
Electricity Charges	Rs. 10594.00		
Interest A/c	Rs. 108156.00		
Newspaper & Periodicals	Rs. 1665.00		
Office Expenses	Rs. 7588.63		
Printing & Stationery	Rs. 7293.00		
Postage & Telegram	Rs. 1125.00		
Petrol and Diesel	Rs. 44891.00		
Repairs & Maintenance	Rs. 2250.00		
Staff Salary	Rs. 711205.00		
Travelling & Conveyance	Rs. 12650.00		
Telephone Expenses	Rs. 4650.00		
Net Profit transferred to Profit & Loss Appropriation A/c	Rs. 498146.64		
	Rs. <u>1768049.98</u>		Rs. <u>1768049.98</u>

M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Mem Regn. No.: 318011E

Kuljit Rai Jaichand

A Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

Office: Dibrugarh

Date: 15.12.2021



For M/s. Amar Construction Co.,

Abhishek Singh
(ABHISHEK SINGH)
(Partner)

**AMAR CONSTRUCTION CO.
ADISON ARCADE, FRAZER ROAD
PATNA -800020(BIHAR)**

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE 'A': BANK O/D

1 Federal Bank OD A/c 6044	Rs.	1051087.75	
2 Punjab & Sind Bank CC A/c 2696	Rs.	234368.82	
3 Federal Bank A/c 12207400002140	Rs.	767501.00	Rs. <u>2052957.57</u>

SCHEDULE 'B' UNSECURED LOANS

1 Ashok Singh & Sons (HUF)	Rs.	1906938.00	
2 Chandan Kumar	Rs.	400000.00	
3 Chandra Sekhar Giri	Rs.	153000.00	
4 Deepak Srivastav	Rs.	155250.00	
5 Kiran Sinha	Rs.	144000.00	
6 Mayank Singh	Rs.	600000.00	
7 Pratibha Kumari	Rs.	160000.00	
8 Sushma Prakash	Rs.	147800.00	Rs. <u>3666988.00</u>

SCHEDULE 'C' :CURRENT LIABILITIES & PROVISIONS

Other Liabilities & Provisions

1 Abhishek Kumar (Payable)	Rs.	6000.00	
2 Akhilesh Kumar (Payable)	Rs.	7500.00	
3 Anil Kumar Sinha (Payable)	Rs.	30000.00	
4 Labour Payment (Payable)	Rs.	609200.00	
5 Rajesh Kumar (Payable)	Rs.	10000.00	
6 Sony Devi (Payable)	Rs.	600.00	
7 Staff Welfare Payable	Rs.	3500.00	Rs. <u>666800.00</u>

Place :- Dibrugarh

Date : 15.12.2021



AMAR CONSTRUCTION CO.
ADISON ARCADE, FRAZER ROAD
PATNA -800020(BIHAR)

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

SCHEDULE "E":

DETAILS OF INVENTORIES

Work in progress & Unsold Flats, Dibrugarh

Rs. 6565400.00

Rs. 6565400.00

SCHEDULE "F":

INVESTMENTS

Fixed Deposit with Federal Bank, A/c No. 3408 & 3416

Rs. 1389580.00

Fixed Deposit with Punjab & Sind Bank

Rs. 300942.00

Rs. 1690522.00

SCHEDULE "G":

DETAILS OF LOANS & ADVANCES

OTHER ADVANCES:

1. Advances to Staff

Rajesh Kumar Advance

Rs. 31000.00

Dilip Kumar

Rs. 8500.00

Rs. 39500.00

2. Other Current Assets

GST, Patna

Rs. 1336901.90

Total (1+2)

Rs. 1336901.90

Rs. 1376401.90

SCHEDULE 'H' :

CASH & BANK BALANCES

1. Federal bank CA No. 23374

Rs. 312918.92

2. Federal bank, RERA A/C 24208

Rs. 1925000.00

2237918.92

PATNA BRANCH

1. Cash in hand

Rs. 76725.00

Total

Rs. 76725.00

Rs. 2314643.92

In terms of our Report of even date.

For M/s.K. R. JAICHAND & CO.

Chartered Accountants

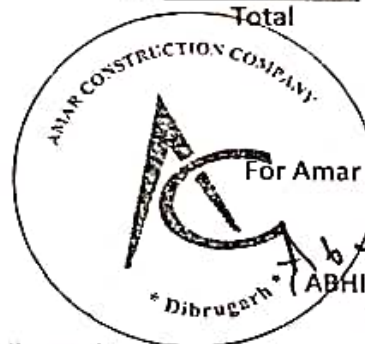
Firm1 Regn.No.:318011E

Kuljit Rai Jaichand

(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527



For Amar Construction Co.

Abhishek Singh

Partner

Place :- Dibrugarh

Date : 15.12.2021

SCHEDULE 'D'

Details of Schedules Forming part of the Balance Sheet as at 31-03-2021

PATNA BRANCH

Block of Assets	Original Cost	More them 180 Days	Less them 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/fd	Depreciation this Year	Total Depreciation	WDV as on 31-03-20	WDV as on 31-03-21
Patna Office	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Plant & Machinery											
Air Conditioner	48800.00					48800.00	35502.95	1995.00	37497.95	13297.05	11302.05
Lift Machine	7000.00					7000.00	4558.40	366.00	4924.40	2441.60	2075.60
Structural Pipes	56622.00					56622.00	36868.75	2963.00	39831.75	19753.25	16790.25
Freeze	9700.00					9700.00	6315.50	508.00	6823.50	3384.50	2876.50
Mixer Machine	210000.00					210000.00	136738.95	10989.00	147727.95	73261.05	62272.05
Welding Machine	4830.00					4830.00	3144.60	253.00	3397.60	1685.40	1432.40
Honda Amaze/Tata Nexon (30/11/2020)	781930.00		908094.00	261000.00	0.00	1429024.00	461004.95	77096.00	538100.95	320925.05	890923.05
Tools & Implements	3500.00					3500.00	2179.50	198.00	2377.50	1320.50	1122.50
Mobile	13599.00					13599.00	7114.70	973.00	8087.70	6484.30	5511.30
Inverter & Battery	10500.00					10500.00	5840.90	699.00	6539.90	4659.10	3960.10
Total	1146481.00	0.00	908094.00	261000.00	0.00	1793575.00	699269.20	96040.00	795309.20	447211.80	998265.80

For M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Firm Regn. No.: 318011E

K. R. Jaichand

(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

Place :- Dibrugarh

Date : 15.12.2021

