

fy - 21-22

Acknowledgement Number: 617391481051022

Date of filing: 05-Oct-2022

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
2022-23

PAN	AAPFA9709D	Form Number	ITR-5
Name	AMAR CONSTRUCTION COMPANY	e-Filing Acknowledgement Number	617391481051022
Address	1, Prafulla Residency, Dibrugarh, Dibrugarh, Chowkidingee, Chowkidingee, Dibrugarh, Dibrugarh, Dibrugarh, Dibrugarh, 04-Assam, 91-India, 786001		
Status	Firm		
Filed u/s	139(1) Return filed on or before due date		
Current Year business loss, if any	1		0
Total Income			✓ 98,34,010
Book Profit under MAT, where applicable	2		0
Adjusted Total Income under AMT, where applicable	3		98,34,010
Net tax payable	4		30,68,211
Interest and Fee Payable	5		3,23,259
Total tax, interest and Fee payable	6		33,91,470
Taxes Paid	7		34,06,993
(+) Tax Payable /(-) Refundable (6-7)	8		(-) 15,520
Accreted Income as per section 115TD	9		0
Additional Tax payable u/s 115TD	10		0
Interest payable u/s 115TE	11		0
Additional Tax and interest payable	12		0
Tax and interest paid	13		0
(+) Tax Payable /(-) Refundable (12-13)	14		0

This return has been digitally signed by Abhishek Singh in the capacity of Partner having PAN BMAPS4697C from IP address 49.37.98.50 on 05-Oct-2022

DSC SI. No. & Issuer 3992067 & 133168985018034CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAPFA9709D056173914810510229EDCE8523046SDA0BEE66993DB99AE65A16EE707

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

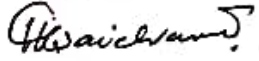
AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

CONSOLIDATED BALANCE SHEET AS AT 31 ST MARCH 2022 OF DIBRUGARH & PATNA BRANCH

<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. 37696181.84	(AS PER SCHEDULE 'E')	Rs. 24262414.02
<u>LOAN FUNDS:</u>		<u>INVENTORIES:</u>	
SECURED LOAN:		(AS PER SCHEDULE 'F')	Rs. 17640604.97
(AS PER SCHEDULE 'B')	Rs. 5380070.78	<u>INVESTMENT:</u>	
UNSECURED LOAN:		(AS PER SCHEDULE 'G')	Rs. 1777584.00
(AS PER SCHEDULE 'C')	Rs. 4627930.00	<u>LOANS & ADVANCES:</u>	
<u>CURRENT LIABILITIES & PROVISIONS</u>		(AS PER SCHEDULE 'H')	Rs. 9533309.96
SCHEDULE 'D' :	Rs. 5498928.29	<u>CASH & BANK BALANCES:</u>	
SUNDRY CREDITORS:	Rs. 5153319.60	(AS PER SCHEDULE 'I')	Rs. 5142517.56
	Rs. <u>58356430.51</u>		Rs. <u>58356430.51</u>

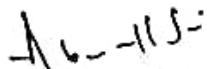
This is the balance sheet account referred to
in our report of even date.

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


(CA Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Place :- Dibrugarh
Date : 22.08.2022



For M/s. Amar Construction Co.,


ABHISHEK SINGH
(Partner)



AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022 OF DIBRUGARH & PATNA BRANCH

Particulars	Amount	Particulars	Amount
To Opening Stock : Work in Progress & unsold flats/shops		By Sales Flats:	
Dibrugarh (Head Office) Rs. 11615407.00		Dibrugarh Flat Sales Rs. 72136814.94	
Patna (Branch) Rs. 6565400.00	Rs. 18180807.00	Patna Flat, Sales Rs. 12479579.96	Rs. 84616394.90
" Material purchases Rs. 38560085.80		" Closing Stock :	
" Labour wages Rs. 15652402.00		Work in Progress & Unsold flats	
" Construction Expenses Rs. 5890856.37		Dibrugarh (Head Office) Rs. 12923558.19	
" Gross Profit C/d Rs. 23972848.70		Patna (Branch) Rs. 4717046.78	Rs. 17640604.97
	Rs. 102256999.87		Rs. 102256999.87
To Advertisement Expenses Rs. 193699.89		To Gross Profit b/d	Rs. 23972848.70
" Architect Fees Rs. 775395.00			
" Bank Charges Rs. 615450.14			
" Bank Interest Rs. 74366.03			
" Other Interest Rs. 228833.00			
" Depreciation Rs. 835381.00			
" Donation & Subscription Rs. 22000.00			
" Electricity Charges Rs. 65806.83			
" Audit Fees Rs. 150000.00			
" Freight Rs. 13168.82			
" GST Late Fee Rs. 5540.00			
" Insurance Rs. 148636.92			
" Interest on TDS Rs. 15862.00			
" Interest to Partners Rs. 3114180.00			
" Legal Expenses Rs. 27000.00			
" Medical Expenses Rs. 2730.00			
" Mess Expenses Rs. 83631.00			
" Newspaper & Periodicals Rs. 1655.00			
" Office Expenses Rs. 87082.93			
" Professional / Consultancy Fee Rs. 402500.00			
" Printing & Stationery Rs. 78114.05			
" Postage & Telegram Rs. 833.00			
" Petrol and Diesel Rs. 245028.00			
" Rent Account Rs. 192000.00			
" Repairs to Computers Rs. 2427.64			
" Repairs & Maintenance Rs. 35500.45			
" Salary to Partners Rs. 3600000.00			
" Security Services Rs. 81235.00			
" Staff Salary Rs. 2862042.00			
" Telephone Expenses Rs. 18168.92			
" Travelling & Conveyance Rs. 269629.08			
" Net Profit transferred to Capital Account Rs. 9724952.00			
	Rs. 23972848.70		Rs. 23972848.70

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 : 22.08.2022



For M/s. Amar Construction Co.,

Abhishek Singh
(ABHISHEK SINGH)
(Partner)

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

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

1 Ashok Singh	Rs.	28224061.06	
2 Mr. Abhishek Singh	Rs.	9472120.78	Rs. <u>37696181.84</u>

SCHEDULE 'B & C' DETAILS OF LOAN FUNDS:

SCHEDULE 'B' SECURED LOANS

I. DIBRUGARH :

1 State Bank Loan A/c- 40857993696	Rs.	4509495.00	
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II. PATNA :

1 Federal Bank OD A/c 6044	Rs.	103074.78	
2 Federal Bank A/c 12207400002140	Rs.	767501.00	Rs. <u>5380070.78</u>

SCHEDULE 'C' UNSECURED LOANS

I. DIBRUGARH :

1 Ashok Singh & Sons (HUF)	Rs.	435000.00	
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	
	Rs.	<u>1805000.00</u>	Rs. 1805000.00

II. PATNA :

1 Ashok Singh & Sons (HUF)	Rs.	2112888.00	
2 Chandra Sekhar Giri	Rs.	153000.00	
3 Deepak Srivastav	Rs.	155250.00	
4 Kiran Sinha	Rs.	144000.00	
5 Pratibha Kumari	Rs.	109992.00	
6 Sushma Prakash	Rs.	147800.00	
	Rs.	<u>2822930.00</u>	Rs. 2822930.00
			Rs. <u>4627930.00</u>

SCHEDULE 'D' :CURRENT LIABILITIES & PROVISIONS

1 Provisions

Deferred Tax Liabilities	Rs.	46350.00	
Provision for Income Tax	Rs.	1208387.00	
TDS on Contract Payable	Rs.	19081.00	
TDS on Interest Payable Patna	Rs.	22883.00	
TDS on Professional Payable	Rs.	11111.00	Rs. 1307812.00

2 Other Liabilities & Advances

I. DIBRUGARH :

Mrinal Baruah	Rs.	190000.00	
Labour Payment Payable	Rs.	145560.00	
Audit Fees Payable	Rs.	150000.00	
RCM Payable	Rs.	729.29	
Staff Salary Payable	Rs.	157441.00	
Professional Charges Payable	Rs.	150000.00	
	Rs.	<u>793730.29</u>	

II. PATNA :

Anil Kumar Sinha (Payable)	Rs.	30000.00	
		<u>30000.00</u>	Rs. 823730.29
		Total- 1+2	Rs. <u>2131542.29</u>

Place :- Dibrugarh
Date : 22.08.2022



Agm-11-12

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

	Balance b/fd	<u>Rs.</u>	2131542.29
3. DUTIES AND TAXES:			
CGST OUTPUT @ 6% PAYABLE.	Rs.	644019.73	
SGST OUTPUT @ 6% PAYABLE.	Rs.	600686.27	
CGST OUTPUT @ 2.5 % PAYABLE.	Rs.	425658.00	
SGST OUTPUT @ 2.5% PAYABLE.	Rs.	497022.00	
	Rs.	<u>2167386.00</u>	Rs. 2167386.00

4. UNCONFIRMED BOOKING RECEIPTS:

Jitun Kr. Gogoi	Rs.	500000.00	
Ritesh Ranjan Singh	Rs.	500000.00	
Sultan Hazarika	Rs.	200000.00	
	Rs.	<u>1200000.00</u>	Rs. 1200000.00
			Rs. <u>5498928.29</u>

SCHEDULE "F":

DETAILS OF INVENTORIES

I. DIBRUGARH :

Work in progress & Unsold Flats, Dibrugarh Rs. 12923558.19

II. PATNA :

Work in progress & Unsold Flats, Dibrugarh Rs. 4717046.78 Rs. 17640604.97
Rs. 17640604.97

SCHEDULE "G":

I. PATNA :

INVESTMENTS

Fixed Deposit with Federal Bank, A/c No. 3408 & 3416 Rs. 1459505.00
Fixed Deposit with Punjab & Sind Bank Rs. 318079.00
Rs. 1777584.00

SCHEDULE "H":

DETAILS OF LOANS & ADVANCES and OTHER ADVANCES:

1. Loans & Advances

I. DIBRUGARH :

Loans and Advances to parties Rs. 4053471.10 Rs. 4053471.10

II. PATNA :

Anil Kumar Singha & Rajesh Kumar Rs. 6316.00
Dr. Damanis Nursing Home Rs. 1000000.00
Rajesh Kumar S Rs. 31000.00
Dilip Kumar Rs. 8500.00
Muskan Marble (Mukul Kumar Singh) Rs. 55000.00
New patna Glass Hardware Rs. 75000.00
Vaishali Marketing Rs. 12074.00
Vaishnavi Tiles Rs. 24960.00
Rs. 1212850.00 Rs. 1212850.00
Total C/fd Rs. 5266321.10

Cntd. Pg-2



16-11-22

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

	Total B/fd	Rs.	5266321.10
2. Other Advances			
I. DIBRUGARH :			
BSNL Deposits	Rs. 1345.00	Rs.	1345.00
3. Other Current Assets			
I. DIBRUGARH :			
GST Input Credits	Rs. 1244706.00		1244706.00
II. PATNA :			
GST Patna	Rs. 1065471.90		
Balance In CGST Electronic Cash Ledger	Rs. 30172.98		
Balance In SGST Electronic Cash Ledger	Rs. 30172.98		
	Rs. 1125817.86	Rs.	1125817.86
4. Balance with Revenue Authorities	Rs. 235120.00	Rs.	235120.00
5. Security Deposit (Land Lord)			
Latika Kalita	Rs. 200000.00		
Gokul, Nirmal, & Mohan Dutta(Refundable Loan A/c)	Rs. 1460000.00	Rs.	1660000.00
Total (1+2+3+4+5)		Rs.	<u>9533309.96</u>

Place :- Dibrugarh
Date : 22.08.2022



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AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE
DIST. DIBRUGARH - 786001 (ASSAM)

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

SCHEDULE 'I' :

CASH & BANK BALANCES

I. DIBRUGARH :

1. Punjab & Sind Bank, A/c No. 1361	Rs.	106426.96
2. Bandhan BANK	Rs.	700466.82
3. IDBI Bank	Rs.	1682456.48
4. Federal bank CA No. 689	Rs.	241915.75
5. SBI Loan A/c	Rs.	8551.00
6. SBI Escrow A/c No 96727 AD Park Prime	Rs.	10376.13
7. SBI Escrow A/c No 96921 Prabhanjalee Residency	Rs.	10376.13
8. State Bank Of India A/c No. 353301182348, DBR	Rs.	409795.25
9. SBI Escrow A/c No. 671167 Krishna Godavari Residency	Rs.	1426510.27
10. SBI Escrow RERA Sunflower Residency A/c No. 98392	Rs.	10411.37

II. PATNA :

1. Federal bank CA No. 23374	Rs.	169101.92	
2. Punjab & Sind Bank- 2696	Rs.	16862.40	Rs. 4793250.48

I. DIBRUGARH :

1. Cash in hand	Rs.	323729.08
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II. PATNA :

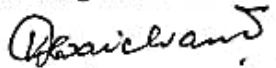
1. Cash in hand	Rs.	25538.00	Rs. 349267.08
			Rs. 5142517.56

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

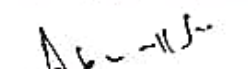
Membership No. - 053527

Place :- Dibrugarh

Date : 22.08.2022



For Amar Construction Co.


(ABHISHEK SINGH)
Partner



Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

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 31-03-21	WDV as on 31-03-22
PLANT & MACHINERY:											
Generator Set	412711.86					412711.86	193370.95	32901.00	226271.95	219340.91	186439.91
Late Machine	60000.00					60000.00	48187.35	1772.00	49959.35	11812.65	10040.65
Plant & Machinery (27/04/2020)	402229.71					402229.71	300192.55	15306.00	315498.55	102037.16	86731.16
Mixer Machine	260400.00					260400.00	183182.60	11583.00	194765.60	77217.40	65634.40
120 Asta Car Hyundai 02/04/2019	893998.53					893998.53	285106.00	91334.00	376440.00	608892.53	517558.53
Motor Cycle/ CD 110	110668.52					110668.52	62653.60	7202.00	69855.60	48014.92	40812.92
Motor Cycle (Glamour)	63991.00					63991.00	13678.00	7547.00	21225.00	50313.00	42766.00
Mobile Phone 28.07.21 / 31.03.22)	111945.51	37923.72	327618.64			477487.87	17281.71	44460.00	61741.71	94663.80	415746.16
Bi-cycle	7500.00					7500.00	4270.20	484.00	4754.20	3229.80	2745.80
Inverter & Battery,	14600.00					14600.00	9093.35	826.00	9919.35	5506.65	4680.65
Air Conditioner	137546.88	46859.38				184406.26	61867.63	18381.00	80248.63	75679.25	104157.63
Apple Watch (11/11/2020)	34661.02					34661.02	2600.00	4809.00	7409.00	32061.02	27252.02
Chop Saw Bosch & Marble Cutter (18/12/2020)	13516.94					13516.94	1014.00	1875.00	2889.00	12502.94	10627.94
Kirloskar Water Pump (20.04.21/05.10.21)	39191.95	10066.58	12411			61669.53	2939.00	7879.00	10818.00	36252.95	50551.53
Mini Crane Lift (04/09/2020),(17/11/2020)	95000.00					95000.00	14250.00	12113.00	26363.00	80750.00	68637.00
Glamour Bike (New 03/11/20,25/01/21)	121437.00					121437.00	9108.00	16849.00	25957.00	112329.00	95480.00
Router Nano TP Link (16/12/2020)	11000.00					11000.00	825.00	1526.00	2351.00	10175.00	8649.00
Sony TV LED (08/11/2020)	56250.00					56250.00	4219.00	7805.00	12024.00	52031.00	44226.00
Sony TV & Samsung Refrigerator (27.07/2020)	65600.00	126979.87				192579.87	31356.00	24184.00	55540.00	34244.00	137039.87
TATA Yodha (29/01/2021)	637216.41					637216.41	47791.00	88414.00	136205.00	589425.41	501011.41
Kutchina Chimney (30.04.21)	16650.00	25415.26				42065.26	7958.50	5116.00	13074.50	8691.50	28990.76
Kutchina RO	17000.00					17000.00	7343.00	1449.00	8792.00	9657.00	8208.00
Telephone	17895.00					17895.00	8553.25	1401.00	9954.25	9341.75	7940.75
Honda City Carls VXCVT	1470420.00					1470420.00	314303.00	173418.00	487721.00	1156117.00	982699.00
Tools & Plants	23437.28					23437.28	11162.90	1841.00	13003.90	12274.38	10433.38
SKVA Mahindra Genset KD441 (17.11.21)			165254.23			165254.23	0.00	12394.00	12394.00	0.00	152860.23
Cooler (SLIMM55) (05.08.21)		8466.10				8466.10	0.00	1270.00	1270.00	0.00	7196.10
SUB - TOTAL	5094867.61	255710.91	505283.87	0.00	0.00	5855862.39	1642306.59	594139.00	2236445.59	3452561.02	3619416.80
BALANCE SUB TOTAL	5094867.61	255710.91	505283.87	0.00	0.00	5855862.39	1642306.59	594139.00	2236445.59	3452561.02	3619416.80
FURNITURE & FIXTURES :											
Furniture & Fixtures 4/4 & 14/4	290538.94					290538.94	110311.50	18023.00	128334.50	180227.44	162204.44
Cottage Locker	7331.00					7331.00	2521.10	481.00	3002.10	4809.90	4328.90
Crockery and Utensils	8255.42					8255.42	2839.54	542.00	3381.54	5415.88	4873.88
COMPUTERS & PRINTERS:											
Computer & Printers (24.03.22)	404421.78		44898.31			449320.09	245727.40	72457.00	318184.40	158694.38	131135.69
TOTAL (A)	5805414.75	255710.91	550182.18	0.00	0.00	6611307.84	2003706.13	685642.00	2689348.13	3801708.62	3921959.71



1/2-1/1-

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE, DIST.DIBRUGARH -786001(ASSAM)
HEAD OFFICE

Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

**SCHEDULE "E":
DETAILS OF FIXED ASSETS :**

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 31-03-21	WDV as on 31-03-22
LAND AND BUILDING : (Under Construction)											
PRAKRITI COMPLEX:	6881102.66	7430267.55	4605557.3			18916927.51	0	0	0	0	18916927.51
SHANTI NIKETAN (GUEST HOUSE):	303000.00	200000.00	72000.00			575000.00	0	0	0	0	575000.00
TOTAL B:	7184102.66	7630267.55	4677557.30	0.00	0.00	19491927.51	0.00	0.00	0.00	0.00	19491927.51
TOTAL (A+B)	12989517.41	7885978.46	5277739.48	0.00	0.00	26103235.35	2003706.13	685642.00	2689348.13	3801708.62	23413887.22

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



For Amar Construction Co.
Abhishek Singh
ABHISHEK SINGH
Partner

Place :- Dibrugarh
Date : 22.08.2022

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

SCHEDULE 'E'
Consolidated Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

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 31-03-21	WDV as on 31-03-22
Patna Office & Machinery	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Air Conditioner	48800.00					48800.00	37497.95	1695.00	39192.95	11302.05	9607.05
Lift Machine	7000.00					7000.00	4924.40	311.00	5235.40	2075.60	1764.60
Structural Pipes	56622.00					56622.00	39831.75	2519.00	42350.75	16790.25	14271.25
Freeze	9700.00					9700.00	6823.50	431.00	7254.50	2876.50	2445.50
Mixer Machine	210000.00					210000.00	147727.95	9341.00	157068.95	62272.05	52931.05
Welding Machine	4830.00					4830.00	3397.60	215.00	3612.60	1432.40	1217.40
Honda Amaze/Tata Nexon (30/11/2020)	1429024.00					1429024.00	538100.95	133638.00	671738.95	890923.05	757285.05
Tools & Implements	3500.00					3500.00	2377.50	168.00	2545.50	1122.50	954.50
Mobile	13599.00					13599.00	8087.70	827.00	8914.70	5511.30	4684.30
Inverter & Battery	10500.00					10500.00	6539.90	594.00	7133.90	3960.10	3366.10
Total	1793575.00	0.00	0.00	0.00	0.00	1793575.00	795309.20	149739.00	945048.20	998265.80	848576.80

14783092.41	7885978.46	5227739.48	0.00	0.00	27896810.35	2799015.33	835381.00	3634396.33	4799974.42	24262414.02
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For M/s. K. R. JAICHAND & CO.,

Chartered Accountants

Firm Regn. No.: 318011E

(CA Kuljit Rai Jaichand)

Proprietor

Membership No. - 053527

Place :- Dibrugarh

Date : 22.08.2022



For Amar Construction Co.

Abhishek Singh
ABHISHEK SINGH
Partner

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, 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, 2022.

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:

Mercantile system of accounting is generally followed and recognizes significant items of income and/ or expenditure on accrual basis.

(5) INVESTMENTS:

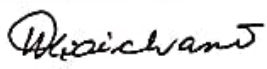
The carrying amount for current investments (i.e., intended to be held for not more than one year) is the lower of cost and fair value and for long term investments. (i.e., intended to be held for more than one year) is at cost. However, when there is a decline, other than temporary in the value of a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

(6) Provision of Income Tax has been made.

(7) 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.

(8) Provision for Deferred Tax is NIL.

For M/S K.R JAICHAND & Co.
Chartered accountants
Firm Regn. No. 318011E


(Kuljit Rai Jaichand)
(Proprietor)
Membership No.-053527
Place: Dibrugarh
Date: 22.08.2022



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

- (I) 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 2021-22.
- (II) 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 31.03.2022. The total value of inventories is as stated in the 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.
- (III) 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.
- (IV) 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. The GST Annual returns are yet to be filed by both the units and Reconciliation is also to be to be filed in form 9C. There no variance in the turnover as per financial statements and return filed in GST portal. The deviation noticed only in case advances received from the parties for Booking of flats only in exceptional cases, where total conformation of Booking in not received from the Purchaser.
- (V) 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, the input credit is also taken in the value of assets purchased.
- (VI) ICDS-7 **GOVT GRANTS:**
- No Government grant was recognized during the year as none accrued or was received during the year.
- (VII) 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
- (VIII) 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.1340284.00
 - Provision made during the year. Rs.656805.29
 - Payment made during the year Rs.1340284.00
 - Amount reversed during the year Rs. Nil
 - Expected reimbursement Rs. Nil
 - Closing provision amount Rs. 656805.29
- No contingent asset has been recognized.
- Provision of Income Tax has been made separately provided.

Place: Dibrugarh
Date: 22.08.2022



For, K.R. JAICHAND & CO.
Chartered Accountants
Firm Regn. No. 318011E
K.R. Jaichand
(CA Kuljit Rai Jaichand)
(PROPRIETOR)
Membership No. 053527



AMAR CONSTRUCTION COMPANY

HEAD OFFICE ACCOUNT, DIBRUGARH

FINANCIAL YEAR - 2021-22

AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST.DIBRUGARH -786001(ASSAM)

HEAD OFFICE BALANCE SHEET AS AT 31 ST MARCH 2022

<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Amount (Rs.)</u>
<u>PARTNERS' CAPITAL ACCOUNTS:</u> (AS PER SCHEDULE 'A')	Rs. 37696181.84 /	<u>FIXED ASSETS:</u> (AS PER SCHEDULE 'E')	Rs. 23413887.22 /
<u>LOAN FUNDS:</u> SECURED LOAN: (AS PER SCHEDULE 'B')	Rs. 4509495.00 /	<u>INVENTORIES:</u> (AS PER SCHEDULE 'F')	Rs. 12923558.19 /
UNSECURED LOAN: (AS PER SCHEDULE 'C')	Rs. 1805000.00 /	<u>INVESTMENTS:</u> INVESTMENT WITH PATNA BR.	Rs. 4926298.79 /
<u>SUNDRY CREDITORS:</u> As Per Annexure " I "	Rs. 3909796.41 /	<u>LOANS & ADVANCES:</u> (AS PER SCHEDULE 'G')	Rs. 7194642.10
<u>CURRENT LIABILITIES & PROVISIONS:</u> (AS PER SCHEDULE 'D')	Rs. 5468928.29 /	<u>CASH & BANK BALANCES:</u> (AS PER SCHEDULE 'H')	Rs. 4931015.24 /
	Rs. <u>53389401.54</u>		Rs. <u>53389401.54</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 Rai Jaichand)

Proprietor

Membership No. - 053527



For M/s. Amar Construction Co.,

Abhishek Singh
ABHISHEK SINGH
(Partner)



Place :- Dibrugarh

Date : 22.08.2022

AMAR COSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST. DIBRUGARH-786001(ASSAM)

HEAD OFFICE

PARTNER'S CAPITAL ACCOUNTS FOR THE YEAR ENDED 31-03-2022

A/C. Ashok Singh

To Withdrawals/ Income Tax Paid	Rs. 1175857.00	By Balance b/fd	01/04/2021	Rs. 20330543.26
" Withdrawals/ Deposits Patna Br.	Rs. 1088100.00	" Deposits/ Trasfered this year.		Rs. 140000.00
		" Salary		Rs. 1200000.00
		" Interest		Rs. 2439666.00
		" Share of FD Interest		Rs. 56590.00
		" Share of profit		Rs. 6321218.80
To Balance c/fd	31/03/2022	Rs. 28224061.06		
		Rs. 30488018.06		
				Rs. 30488018.06

A/C Abhishek Singh

To Withdrawals/ Income Tax paid	Rs. 3014900.00	By Balance b/fd	01/04/2021	Rs. 5620951.96
		" Deposits/Transferred this year.		Rs. 357349.62
		" Salary		Rs. 2400000.00
		" Share Of FD Interest		Rs. 30472.00
		" Interest		Rs. 674514.00
		" Share of Profit		Rs. 3403733.20
" Balance c/fd	31/03/2022	Rs. 9472120.78		
		Rs. 12487020.78		
				Rs. 12487020.78

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 : 22.08.2022



For M/s. Amar Construction Co.

Abhishek Singh
ABHISHEK SINGH
(Partner)



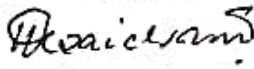
AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST. DIBRUGARH - 786001 (ASSAM)
HEAD OFFICE

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31.03.2022

To	Net Profit transferred to Partner's A/c		By	Net Profit transferred from P & L a/c	Rs.	8811364.76
	Ashok Singh	6321218.80		" Profit transferred from Patna Br.	Rs.	913587.24
	Abhishek Singh	<u>3403733.20</u>				
		Rs. 9724952.00				
		Rs. <u>9724952.00</u>			Rs.	<u>9724952.00</u>

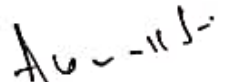
This is the Profit & Loss account
referred to in our report of even date

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


(CA Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Place :- Dibrugarh
Date : 22.08.2022



For M/s. Amar Construction Co.,


ABHISHEK SINGH
(Partner)



AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST.DIBRUGARH -786001(ASSAM)

HEAD OFFICE PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022

Particulars	Amount	Particulars	Amount
To Opening Stock : Work in Progress & unsold flats/shops		By Direct Income:	
" Dibrugarh H.O	Rs. 11615407.00	GST Taxable Sales	Rs. 72136814.94
" Material purchases	Rs. 32779389.07	" Closing Stock :	
" Labour wages	Rs. 13382827.00	Work in Progress, Flats & Shops	Rs. 12923558.19
" Construction Expenses	Rs. 5626741.37		
" Gross Profit C/d	Rs. 21656008.69		
	Rs. <u>85060373.13</u>		Rs. <u>85060373.13</u>
" Advertisement Expenses	Rs. 193699.89	By Gross Profit b/fd	Rs. 21656008.69
" Bank Charges and Other Fees	Rs. 612589.36		
" Bank Interest	Rs. 26598.00		
" Audit fees	Rs. 150000.00		
" Consultancy Architech fees	Rs. 775395.00		
" Interest on TDS etc.	Rs. 15862.00		
" Electricity Charges	Rs. 56206.83		
" Freight	Rs. 13168.82		
" CGST/SGST Fees Paid	Rs. 4340.00		
" Insurance	Rs. 114686.92		
" Interest to Partners Capital A/c	Rs. 3114180.00		
" Depreciation A/c	Rs. 685642.00		
" Mess Expenses	Rs. 83631.00		
" Office Expenses	Rs. 68011.97		
" Petrol and Diesel	Rs. 125623.00		
" Donation & Subscription	Rs. 22000.00		
" Professional Fee	Rs. 380000.00		
" Printing & Stationery	Rs. 71648.05		
" Legal Expenses	Rs. 27000.00		
" Medical Expenses	Rs. 2730.00		
" Telephone Expenses	Rs. 16368.92		
" Rent	Rs. 192000.00		
" Repairs & Maintenance	Rs. 27752.45		
" Repairs to Computers	Rs. 1758.64		
" Salary to Partners	Rs. 3600000.00		
" Security Service	Rs. 81235.00		
" Staff Salary	Rs. 2112887.00		
" Travelling & Conveyance	Rs. 269629.08		
Net Profit transferred to Profit & Loss Appropriation A/c	Rs. <u>8811364.76</u>		
	Rs. <u>21656008.69</u>		Rs. <u>21656008.69</u>

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

(Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Office: Dibrugarh
Date: 22.08.2022



For M/s. Amar Construction Co.,

(ABHISHEK SINGH)
(Partner)



AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST. DIBRUGARH - 786001 (ASSAM)

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

HEAD OFFICE

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

Mr. Ashok Singh	Rs. 28224061.06	
Mr. Abhishek Singh	Rs. 9472120.78	Rs. <u>37696181.84</u>

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

B. SECURED LOANS

SBI Loan A/c No. 40857993696	Rs. <u>4509495.00</u>	Rs. <u>4509495.00</u>
------------------------------	-----------------------	-----------------------

C. UNSECURED LOANS

Ashok Singh & Sons (HUF)	Rs. 435000.00 ✓	
Gauri Mazumder	Rs. 210000.00 ✓	
Gulab Singh	Rs. 90000.00 ✓	
S. P. Chowdhury	Rs. 300000.00 ✓	
Suresh Sukla	Rs. <u>770000.00</u> ✓	Rs. <u>1805000.00</u>
Total(B+C)		Rs. <u><u>6314495.00</u></u>

SCHEDULE "D": CURRENT LIABILITIES & PROVISIONS:

1. Provisions:

Provision for Income Tax	Rs. 1208387.00 ✓	
Deferred Tax Liabilities	Rs. 46350.00 ✓	
TDS on Contract Payable, Dibrugarh	Rs. 19081.00	
TDS on Interest Payable, Patna	Rs. - 22883.00 ✓	
TDS on Professional Payable, Dibrugarh	Rs. <u>11111.00</u> ✓	Rs. <u>1307812.00</u> ✓
	A	Rs. <u>1307812.00</u>

2. Other Liabilities

DIBRUGARH:

Audit Fees Payable	Rs. 150000.00 ✓	
Professional Charges Payable	Rs. 150000.00 ✓	
Labour Payment Payable	Rs. 145560.00 ✓	
RCM Payable	Rs. 729.29 ✓	
Staff Salary Payable	Rs. 157441.00 ✓	
Mrinal Baruah	Rs. <u>190000.00</u> ✓	Rs. <u>793730.29</u> ✓
	B	Rs. <u>793730.29</u>

3. Duties and Taxes

CGST OUTPUT @6% Payable	Rs. 644019.73 ✓	
OUTPUT CGST 2.5%	Rs. 425658.00 ✓	
OUTPUT SGST 2.5%	Rs. 497022.00 ✓	
SGST OUTPUT @6% Payable	Rs. <u>600686.27</u> ✓	Rs. <u>2167386.00</u>
	C	Rs. <u>2167386.00</u>

4. Unconfirmed Booking receipts

Jitun Kr. Gogoi	Rs. 500000.00 ✓	
Ritesh Ranjan Singh	Rs. 500000.00 ✓	
Sultan Hazarika	Rs. <u>200000.00</u> ✓	Rs. <u>1200000.00</u> ✓
	D	Rs. <u>1200000.00</u>
Total(1+2+3+4)		Rs. <u><u>5468928.29</u></u>

Place :- Dibrugarh

Date : 22.08.2022



AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST.DIBRUGARH -786001(ASSAM)
HEAD OFFICE

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

SCHEDULE "F":

DETAILS OF INVENTORIES

Work in progress & Unsold Flats, Dibrugarh

Rs. 12923558.19

Rs. 12923558.19

SCHEDULE "G":

DETAILS OF LOANS & ADVANCES

1. Loans & Advances

Loans & Advances To Parties :

Ambe Glass & Hardware
 Astec Safety & Construction
 Chinkoy Udyog, Gh
 Ispaat Udyog Pvt. Ltd.
 Kone Elavator India Pvt. Ltd. A.D. Prakriti
 Lachit Refrigeration & Air Condition (Blue Star)
 LG Creations
 Maa Enterprise
 M/s R. L. Traders
 Prerit Kumar
 Rajib Singha Borah
 Tingrai Charali Bricks
 Abhilasha Singh
 Center of Excellence
 Manju Singh
 Urban Builders
 Miroli Baruah, Flat No. 203 & 401 (A. D. Residency)
 Mrityunjay Baruah, Flat No. 501 (Jyotishmay)
 Nagesh Baruah, Flat No. 602 (Alderado Heights)

Rs. 242000.00 ✓
 Rs. 228928.00 ✓
 Rs. 79359.00 ✓
 Rs. 312903.50 ✓
 Rs. 2000.00 ✓
 Rs. 832839.80 ✓
 Rs. 18000.00 ✓
 Rs. 585978.00 ✓
 Rs. 348720.00 ✓
 Rs. 60000.00 ✓
 Rs. 170000.00 ✓
 Rs. 249999.80 ✓
 Rs. 460000.00 ✓
 Rs. 4765500.00 ✓
 Rs. 1062343.00 ✓
 Rs. 300000.00 ✓
 Rs. -4988000.00 ✓
 Rs. -627100.00 ✓
 Rs. -50000.00 ✓

Rs. 4053471.10 ✓

Rs. 4053471.10

2. Other Advances

BSNL Deposits

Rs. 1345.00

1345.00

Rs. 1345.00 ✓

3. Other Current Assets

GST Input Credits

Rs. 1244705.00

Rs. 1244706.00

Rs. 1244706.00

4. Balances with Revenue Authorities

Advance Tax Paid AY 2022-23

250000.00 ✓

Rs.

Income Tax Refund AY 2020-21

-14880.00 ✓

Rs.

235120.00

235120.00 ✓

5. Security Deposit (Land Owner)

Latika Kalita

Rs. 200000.00 ✓

Gokul, Nirmal, & Mohan Dutta(Refundable Loan A/c)

Rs. 1460000.00 ✓

Rs. 1660000.00 ✓

Rs. 1660000.00

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

Rs. 7194642.10

Place :- Dibrugarh

Date : 22.08.2022

Handwritten signature



AMAR CONSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST.DIBRUGARH -786001(ASSAM)
HEAD OFFICE

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

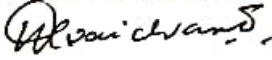
SCHEDULE 'H' :

CASH & BANK BALANCES

1. Punjab & Sind Bank, A/c No. 1361	Rs.	106426.96✓	
2. Bandhan BANK	Rs.	700466.82✓	
3. IDBI Bank	Rs.	1682456.48✓	
4. Federal bank CA No. 689	Rs.	241915.75✓	
5. SBI Loan A/c	Rs.	8551.00✓	
6. SBI Escrow A/c No 96727 AD Park Prime	Rs.	10376.13✓	
7. SBI Escrow A/c No 96921 Prabhanjalee Residency	Rs.	10376.13✓	
8. State Bank Of India A/c No. 353301182348, DBR	Rs.	409795.25✓	
9. SBI Escrow A/c No. 671167 Krishna Godavari Residency	Rs.	1426510.27✓	
10. SBI Escrow RERA Sunflower Residency A/c No. 98392	Rs.	10411.37✓	Rs. 4607286.16✓
1.Cash in hand	Rs.	323729.08✓	Rs. 323729.08
	Total		Rs. 4931015.24

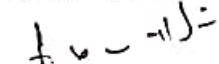
In terms of our Report of even date.

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


(CA Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Place :- Dibrugarh
Date : 22.08.2022



For Amar Construction Co.


(ABHISHEK SINGH)
Partner



SCHEDULE "E":
DETAILS OF FIXED ASSETS:

HEAD OFFICE

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

Block of Assets	Original Cost Rs.	More them 180 Days Rs.	Less them 180 Days Rs.	Sold this year	Loss on Sale	Total Rs.	Depreciation b/fd Rs.	Depreciation This Year Rs.	Total Depreciation Rs.	WDV as on 31-03-21 P ₂	WDV as on 31-03-22 P ₃
PLANT & MACHINERY:											
Generator Set	412711.86					412711.86	193370.95	32901.00	26271.95	219340.91	186439.91
Late Machine	60000.00					60000.00	48187.35	1772.00	49959.35	11212.65	10040.65
Plant & Machinery (27/04/2020)	402229.71					402229.71	300192.55	15306.00	315498.55	102037.16	86731.16
Mixer Machine	260400.00					260400.00	183182.60	11583.00	194765.60	77217.40	65634.40
120 Asta Car Hyundai 02/04/2019	893998.53					893998.53	285106.00	91334.00	376440.00	502232.53	517558.53
Motor Cycle/ CD 110	110668.52					110668.52	62653.60	7202.00	69855.60	43014.92	40812.92
Motor Cycle (Glamour)	63991.00					63991.00	13678.00	7547.00	21225.00	50313.00	42766.00
Mobile Phone 28.07.21 / 31.03.22)	111945.51	37923.72	327618.64			477487.87	17281.71	44460.00	61741.71	94563.80	415746.16
Bi-cycle	7500.00					7500.00	4270.20	484.00	4754.20	3229.80	2745.80
Inverter & Battery.	14600.00					14600.00	9093.35	826.00	9919.35	5505.65	4620.65
Air Conditioner	137546.88	46859.38				184406.26	61867.63	18381.00	80248.63	75679.25	104157.63
Apple Watch (11/11/2020)	34661.02					34661.02	2600.00	4809.00	7409.00	32051.02	27252.02
Chop Saw Bosch & Marble Cutter (18/12/2020)	13516.94					13516.94	1014.00	1875.00	2889.00	12502.94	10627.94
Kirloskar Water Pump (20.04.21/05.10.21)	39191.95	10066.58	12411			61669.53	2939.00	7879.00	10818.00	36252.95	50351.53
Mini Crane Lift (04/09/2020), (17/11/2020)	95000.00					95000.00	14250.00	12113.00	26363.00	80750.00	63537.00
Glamour Bike (New 03/11/20.25/01/21)	121437.00					121437.00	9108.00	16849.00	25957.00	112329.00	95480.00
Router Nano TP Link (16/12/2020)	11000.00					11000.00	825.00	1526.00	2351.00	10175.00	8649.00
Sony TV LED (08/11/2020)	56250.00					56250.00	4219.00	7805.00	12024.00	52031.00	44225.00
Sony TV & Samsung Refrigerator (27.07/2020)	637216.41	126979.87				192579.87	31356.00	24184.00	55540.00	34244.00	137039.87
TATA Yodha (29/01/2021)	637216.41					637216.41	47791.00	88414.00	136205.00	589425.41	501011.41
Kutchina Chimney (30.04.21)	16650.00	25415.26				42065.26	7958.50	5116.00	13074.50	8691.50	28990.76
Kutchina RO	17000.00					17000.00	7343.00	1449.00	8792.00	9657.00	8203.00
Telephone	17895.00					17895.00	8553.25	1401.00	9954.25	9341.75	7940.75
Honda City Caris VXCVT	1470420.00					1470420.00	314303.00	173418.00	487721.00	1156117.00	982699.00
Tools & Plants	23437.28					23437.28	11162.90	1841.00	13003.90	12274.38	10433.38
SKVA Mahindra Genset KD441 (17.11.21)			165254.23			165254.23	0.00	12394.00	12394.00	0.00	152860.23
Cooler (SLIMM55) (05.08.21)		8466.10				8466.10	0.00	1270.00	1270.00	0.00	7196.10
SUB - TOTAL	5094867.61	255710.91	505283.87	0.00	0.00	5855862.39	1642306.59	594139.00	2236445.59	3452561.02	3619416.80
BALANCE SUB TOTAL	5094867.61	255710.91	505283.87	0.00	0.00	5855862.39	1642306.59	594139.00	2236445.59	3452561.02	3619416.80
FURNITURE & FIXTURES:											
Furniture & Fixtures 4/4 & 14/4	290538.94					290538.94	110311.50	18023.00	128334.50	180227.44	162204.44
Cottage Locker	7331.00					7331.00	2521.10	481.00	3002.10	4809.90	4328.90
Crockery and Utensils	8255.42					8255.42	2839.54	542.00	3381.54	5415.88	4873.88
COMPUTERS & PRINTERS:											
Computer & Printers (24.03.22)	404421.78		44898.31			449320.09	245727.40	72457.00	318184.40	158694.38	131135.69
TOTAL (A)	5805414.75	255710.91	550182.18	0.00	0.00	6611307.84	2003706.13	685642.00	2689348.13	3801708.62	3921959.71

Contd - Next page -

SCHEDULE "E":

DETAILS OF FIXED ASSETS:

AMAR CONSTRUCTION CO.
PRATULLA RESIDENCY, CHOWKIDINGEE,, DIST.DIBRUGARH -786001(ASSAM)
HEAD OFFICE

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

Block of Assets	Original Cost	More them 180 Days	Less them 180 Days	Sold this year	Loss on Sale	Total	Depreciation b/f/d	Depreciation This Year	Total Depreciation	WDV as on 31-03-2021	WDV as on 31-03-22
LAND AND BUILDING : (Under Construction)											
PRAKRITI COMPLEX:	6881102.66	7430267.55	4605557.3			18916927.51	0	0	0	0	18916927.51
SHANTI NIKETAN (GUEST HOUSE):	303000.00	200000.00	72000.00			575000.00	0	0	0	0	575000.00
TOTAL B:	7184102.66	7630267.55	4677557.30	0.00	0.00	19491927.51	0.00	0.00	0.00	0.00	19491927.51
TOTAL (A+B)	12989517.41	7885978.46	5227739.48	0.00	0.00	26103235.35	2003706.13	685642.00	2689348.13	1301708.62	23413837.22

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



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

Place :- Dibrugarh
Date : 22.08.2022

AMAR COSTRUCTION CO.
PRAFULLA RESIDENCY, CHOWKIDINGEE,
DIST. DIBRUGARH-786001(ASSAM)

HEAD OFFICE

Annexure - "I"

Details of Sundry Ceditors for the year ended 31st March, 2022

Sl. No.	Name		Amount
1	A to Z Interior Prabhanjalee	Rs.	1974.00
2	Bajrang Timbers	Rs.	4419.00
3	Bharat Ispat, Dibrugarh	Rs.	299461.43
4	Dibru Security Services	Rs.	35035.00
5	ECE Industries (A. D. Park Prime "A")	Rs.	11208.00
6	ECE Industries (Jyotishmoy Apartment)	Rs.	492204.00
7	ECE Industries Ltd. (Ghy A. D. Residency)	Rs.	17121.50
8	ECE Industries Ltd. (Ghy Alderado Heights)	Rs.	110000.00
9	Electrical Enterprise	Rs.	10561.00
10	Gold Star (Advertisement)	Rs.	46020.00
11	Iyogi Travels	Rs.	39323.50
12	Kejriwal Udyog	Rs.	80640.00
13	M. B. Steel (Dibrugarh)	Rs.	1614803.98
14	Mobile City	Rs.	119900.00
15	Neeoproassam	Rs.	336300.00
16	Peninsular Artworks, Kolkata	Rs.	9207.00
17	Powertech	Rs.	5031.00
18	Ranish Deori	Rs.	533550.00
19	Royal Touch	Rs.	7050.00
20	RSP Febrication & Associates	Rs.	75787.00
21	Shraddhas	Rs.	20500.00
22	Sigma Corporation	Rs.	710.00
23	Umang	Rs.	33990.00
24	Umang Communication Pvt Ltd.	Rs.	5000.00
	Total	Rs.	3909796.41



16-4/12



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AMAR CONSTRUCTION COMPANY

PATNA BRANCH ACCOUNT

FINANCIAL YEAR - 2021-22

ASHUTOSH SINGH
(1990-1991)

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

PATNA BRANCH

BALANCE SHEET AS AT 31 ST MARCH 2022

<u>LIABILITIES</u>	<u>Amount (Rs.)</u>	<u>ASSETS</u>	<u>Amount (Rs.)</u>
<u>BANK O/D ACCOUNTS:</u>		<u>FIXED ASSETS :</u>	
<u>(AS PER SCHEDULE 'A')</u>	Rs. 870575.78	<u>(AS PER SCHEDULE 'E')</u>	Rs. 848526.80
<u>LOAN FUNDS:</u>		<u>INVENTORIES:</u>	
<u>UNSECURED LOAN:</u>		<u>(AS PER SCHEDULE 'F')</u>	
<u>(AS PER SCHEDULE 'B')</u>	Rs. 2822930.00	<u>(AS PER SCHEDULE 'F')</u>	Rs. 4717046.78
<u>SUNDRY CREDITORS:</u>		<u>INVESTMENT:</u>	
<u>(AS PER SCHEDULE 'C')</u>	Rs. 1243523.19	<u>(AS PER SCHEDULE 'G')</u>	Rs. 1777584.00
<u>HEAD OFFICE A/C</u>	Rs. 4926298.79	<u>LOANS & ADVANCES:</u>	
		<u>(AS PER SCHEDULE 'H')</u>	Rs. 2338667.86
<u>CURRENT LIABILITIES & PROVISIONS</u>		<u>CASH & BANK BALANCES:</u>	
<u>(AS PER SCHEDULE 'D') :</u>	Rs. 30000.00	<u>(AS PER SCHEDULE 'I')</u>	Rs. 211502.32
	Rs. <u>9893327.76</u>		Rs. <u>9893327.76</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 : 22.08.2022



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 31.03.2022

Particulars	Amount	Particulars	Amount
To Opening Stock : Work in Progress & unsold flats/ shops		By Sales Flats:	
Patna Branch	Rs. 6565400.00	Sumitra Complex, Sales	Rs. 12479579.96
" Material purchases	Rs. 5780696.73	" Closing Stock :	
" Labour wages (Sumitra Complex)	Rs. 2269575.00	Work in Progress & Unsold flats	Rs. 4717046.78
" Construction Expenses	Rs. 264115.00		
" Gross Profit C/d	Rs. 2316840.01		
	Rs. <u>17196626.74</u>		Rs. <u>17196626.74</u>
" Bank Charges	Rs. 2860.78	" Gross Profit b/d	Rs. 2316840.01
" Bank Interest	Rs. 47768.03		
" Interest On Loan	Rs. 228833.00		
" Computer Repairs & Spares	Rs. 669.00		
" Consultancy Fee	Rs. 22500.00		
" Depreciation	Rs. 149739.00		
" Electricity Charges	Rs. 9600.00		
" GST Late Fee	Rs. 1200.00		
" Insurance	Rs. 33950.00		
" Newspaper & Periodicals	Rs. 1655.00		
" Office Expenses	Rs. 19070.96		
" Printing & Stationery	Rs. 6466.00		
" Postage & Telegram	Rs. 833.00		
" Petrol and Diesel	Rs. 119405.00		
" Repairs & Maintenance	Rs. 7748.00		
" Staff Salary	Rs. 749155.00		
" Telephone Expenses	Rs. 1800.00		
" Net Profit transferred to Profit & Loss Appropriation A/c	Rs. 913587.24		
	Rs. <u>2316840.01</u>		Rs. <u>2316840.01</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

Place: Dibrugarh

Date : 22.08.2022



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 31-03-2022

SCHEDULE 'A': BANK O/D

Federal Bank OD A/c 6044	Rs.	103074.78	
Federal Bank A/c 12207400002140	Rs.	767501.00	Rs. <u>870575.78</u>

SCHEDULE 'B' UNSECURED LOANS

Ashok Singh & Sons (HUF)	Rs.	2112888.00	
Chandra Sekhar Giri	Rs.	153000.00	
Deepak Srivastav	Rs.	155250.00	
Kiran Sinha	Rs.	144000.00	
Pratibha Kumari	Rs.	109992.00	
Sushma Prakash	Rs.	147800.00	Rs. <u>2822930.00</u>

SCHEDULE 'C' SUNDRY CREDITORS

Choudhary Traders (Sangita Devi)	Rs.	952295.19	
Shree Krishna Enterprise (Suman Devi)	Rs.	100000.00	
Subham Paints & Hardware	Rs.	149603.00	
Tara Electric Works	Rs.	41625.00	Rs. <u>1243523.19</u>

SCHEDULE 'D' :CURRENT LIABILITIES & PROVISIONS

Other Liabilities & Provisions

Anil Kumar Sinha (Payable)	Rs.	30000.00	Rs. <u>30000.00</u>
----------------------------	-----	----------	---------------------

Place :- Dibrugarh

Date : 22.08.2022



16-11-22



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

Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

SCHEDULE "F":

DETAILS OF INVENTORIES

Work in progress & Unsold Flats, Dibrugarh

Rs. 4717046.78

Rs. 4717046.78

SCHEDULE "G":

INVESTMENTS

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

Rs. 1459505.00

Fixed Deposit with Punjab & Sind Bank

Rs. 318079.00

Rs. 1777584.00

SCHEDULE "H":

DETAILS OF LOANS & ADVANCES

OTHER ADVANCES:

1. Loans & Advances

Anil Kumar Singha & Rajesh Kumar

Rs. 6316.00

Rajesh Kumar Advance

Rs. 31000.00

Dilip Kumar

Rs. 8500.00

Dr. Damanis Nursing Home

Rs. 1000000.00

Muskan Marble (Mukul Kumar Singh)

Rs. 55000.00

New patna Glass Hardware

Rs. 75000.00

Vaishali Marketing

Rs. 12074.00

Vaishnavi Tiles

Rs. 24960.00

Rs. 1212850.00

2. Other Current Assets

Balance In CGST Electronic Cash Ledger

Rs. 30172.98

Balance In SGST Electronic Cash Ledger

Rs. 30172.98

GST, Patna

Rs. 1065471.90

Rs. 1125817.86

Total (1+2)

Rs. 2338667.86

SCHEDULE "I":

CASH & BANK BALANCES

Federal bank CA No. 23374

Rs. 169101.92

Punjab & Sind Bank- 2696

Rs. 16862.40

Rs. 185964.32

PATNA BRANCH

Cash in hand

Rs. 25538.00

Rs. 25538.00

Total

Rs. 211502.32

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 : 22.08.2022

For Amar Construction Co.

Abhishek Singh

(ABHISHEK SINGH)

Partner



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

SCHEDULE 'E'
Details of Schedules Forming part of the Balance Sheet as at 31-03-2022

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 31-03-21	WDV as on 31-03-22
Patna Office	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Plant & Machinery											
Air Conditioner	48800.00					48800.00	37497.95	1695.00	39192.95	11302.05	9607.05
Lift Machine	7000.00					7000.00	4924.40	311.00	5235.40	2075.60	1764.60
Structural Pipes	56622.00					56622.00	39831.75	2519.00	42350.75	16790.25	14271.25
Freeze	9700.00					9700.00	6823.50	431.00	7254.50	2876.50	2445.50
Mixer Machine	210000.00					210000.00	147727.95	9341.00	157068.95	62272.05	52931.05
Welding Machine	4830.00					4830.00	3397.60	215.00	3612.60	1432.40	1217.40
Honda Amaze/Tata Nexon (30/11/2020)	1429024.00					1429024.00	538100.95	133638.00	671738.95	890923.05	757285.05
Tools & Implements	3500.00					3500.00	2377.50	168.00	2545.50	1122.50	954.50
Mobile	13599.00					13599.00	8087.70	827.00	8914.70	5511.30	4684.30
Inverter & Battery	10500.00					10500.00	6539.90	594.00	7133.90	3960.10	3366.10
Total	1793575.00	0.00	0.00	0.00	0.00	1793575.00	795309.20	149739.00	945048.20	998265.80	848526.80

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



R. Jaichand
(CA Kuljit Rai Jaichand)
Proprietor
Membership No. - 053527
Place :- Dibrugarh
Date : 22.08.2022

For Amar Construction Co.



A. S. Singh
(ABHISHEK SINGH)
Partner