

BALANCE SHEET AS ON 31ST MARCH, 2019

YEAR ENDING 31.03.2019

LIABILITIES		ASSETS	
	AMOUNT		AMOUNT
<b>CAPITAL ACCOUNT OF PARTNERS</b> (As per Schedule - 'A')		<b>ASSESSMENT YEAR : 2019-20</b>	
Mrs. Bishnu Priya Mohanra	3606220.02	<b>FIXED ASSETS</b> (As per Schedule 'B')	
Mr Upendranath Sutar	4726778.15		43108120.21
	<u>8332998.17</u>	<b>ADVANCES, DEPOSITS AND INVESTMENTS</b> (As per Schedule 'c')	
<b>SECURED LOANS</b>			52416831.23
IDBI Loan A/c 1844675100001595		<b>Closing Stock</b> (As certified by the Partner)	
Opening Balance	7850000.00	Raw Material	665800.00
Add : Interest	756731.00	Work-in-progress	7540800.00
Less : Amount Repaid	<u>978511.00</u>	Finished Stock	<u>10570400.00</u>
			18777000.00
IDBI Loan A/c 1844675100001038		<b>Cash at Bank</b>	
Opening Balance	11782913.00	HDFC Bank(4503)	828481.51
Add : Interest	1157578.00	HDFC Bank(1559)	1557659.00
Less : Amount Repaid	<u>1636500.00</u>	HDFC Bank(8817)	10000.00
		IDBI Bank C/a	17393.64
Reliance Home Finance Ltd 0046602		SBI(8211)	1228975.66
Opening Balance	1642089.02	SBI(8269)	25777.12
Add : Interest	183047.92	Syndicate Bank	699297.12
Less : Amount Repaid	<u>295260.00</u>	Union Bank	<u>1370113.24</u>
			5737697.29
Reliance Home Finance Ltd 0046397		<b>Receivables from Customers on :</b>	
Opening Balance	1970520.58	- House Rent A/c	99640.00
Add : Interest	219659.84	- Consultancy A/c	111780.00
Less : Amount Repaid	<u>354300.00</u>		
		Construction Cust Dues inclu GST rec.	6115451.00
Reliance Home Finance Ltd 0046401		GST Receivable from HDB- House Rent	74520.00
Opening Balance	1970520.58		
Add : Interest	219659.84	<b>GST Cash Balance</b>	400.00
Less : Amount Repaid	<u>354300.00</u>	<b>GST ITC Credit Balance</b>	511244.00
<b>CURRENT LIABILITIES AND PROVISIONS</b>		<b>Cash in hand</b> (As certified by the Partner)	58,843.43
Advances From Customer:	37123855.21		
Advances From Customer:	1554275.00		
Security Advance	632128.00		
EPF Payable	12732.00		
ESIC Payable	3252.00		
Salary Payable	50938.00		
Audit Fees Payable	23000.00		
Advance from HDFC (Sign	2500000.00		
Other Provisions	<u>52644500.00</u>		
	94544680.21		
	<u>127011527.16</u>		<u>127011527.16</u>

Notes on Accounts - Annexure 'A'.  
PER OUR REPORT OF EVEN DATE ATTACHED.

PLACE : CUTTACK

DATE : 31.10.2019



For M/S BBA & CO.,  
Chartered Accountants  
FRN 313104E  
*Monika Bajera*  
( MONIKA BAJORIA )  
[B.Com.(Hons.), FCA, DISA (ICAI)]  
Partner  
M.No-300-062997

M/S M. M. ENGINEERS AND CONSULTANTS

*Upendra Nath Sutar*

( PARTNER )

YEAR ENDING 31.03.2019

M/S M. M. ENGINEERS AND CONSULTANTS  
2nd Floor, Sumitra Plaza, Behind Govt Bus Stand, Badambadi, Cuttack 753012

ASSESSMENT YEAR : 2019-20

PARTICULARS

AMOUNT

AMOUNT

AMOUNT

AMOUNT

TO	AMOUNT	AMOUNT
Opening stock		
Raw Material	1219200.00	
Works-in-progress	9934221.00	
Finished Stock	21050000.00	
		32203421.00
Purchases		
Labour/coolie Charges	30834658.50	
	18590257.00	
		14168870.50
Gross Profit C/D		<u>95797207.00</u>
Advertisement	53100.00	
Audit Fee	38750.00	
Bank Charges	9457.70	
Electricity Charges	1080377.00	
Depreciation	187726.00	
EPF - Employers Contribution	80880.00	
ESI Paid - Employers Contribution	28464.00	
Telephone/ Internet Expenses	29965.56	
House Rent Paid to Vaishali Sethy	300000.00	
Legal & Professional Expenses	9842.00	
Interest on Loans	2536676.60	
Fire Approval Fees	110000.00	
Maintenance expenses	6589.00	
Locker Rent Paid	1475.00	
Government Fees	2135337.00	
Office Expenses	5000.00	
Newspaper & Magazine	11680.00	
Printing & Stationery	25469.00	
Rate & Taxes	1000.00	
Repairs & maintenance (Net)	1920.00	
Salaries to staff & Honorariums	696744.00	
Security expenses	41800.00	
Site Expenses	105876.00	
Travelling & Conveyance	338982.44	
Transport Expenses	524948.00	
Brokerage Expenses	1573160.00	
Consultancy Fees	900000.00	
CREDAI Charges	9911.80	
GST ITC utilised	4887040.68	
GST Challans Paid	5472791.00	
Total GST Output - Gross		10359831.68
Loan Processing Fees		0.00
Interest on Partners' Capital		
Mrs. Bishnu Priya Mohanra	181482.00	
Mr Upendranath Sutar	481605.00	663087.00
Remuneration to partners		
Mrs. Bishnu Priya Mohanra	900000.00	
Mr Upendranath Sutar	600000.00	1500000.00
Net Profit t/f to Partners' Capital Accounts		
Mrs. Bishnu P. Mohanrana	3000788.00	
Mr Upendranath Sutar	333421.00	3334208.82
		<u>26702258.60</u>

BY	AMOUNT	AMOUNT
Gross works on execution of civil construction jobs (Net)		75810219.00
Gross House rent (Net)		
Gross Consulting Services (Net)		991788.00
Closing Stock		218200.00
Raw Material	665800.00	
Work-in-progress	7540800.00	
Finished Stock	10570400.00	18777000.00
		<u>95797207.00</u>
Gross Profit B/D		14168870.50
Bank Interest :		
Interest on Union Bank FD		501858.00
Interest on HDFC Bank FD		540814.00
Interest on HDFC Ltd		78745.50
Interest on SBI FD		340426.00
Interest on Syndicate Bank FD		28516.92
GST reimbur. on Construction booking		8135999.00
GST reimburesable on LO share		2037651.00
GST on Renting rec.		178848.00
GST on Consulting rec.		27000.00
Bank Interest		44384.68
Electricity Charges Reimbursement		619145.00

26702258.60

Notes on Accounts - Annexure 'A'

PER OUR REPORT OF EVEN DATE ATTACHED.

For M/S BBA & CO.,  
Chartered Accountants  
FRN 313104E

PLACE : CUTTACK

DATE : 31.10.2019



(MONIKA BAJORIA)  
[B.Com. (Hons.), FCA, DISA (ICAI)]  
Partner  
M.No-300-062997

M/S M. M. ENGINEERS AND CONSULTANTS

Upendra Nath Sutar  
(PARTNER)

YEAR ENDING 31.03.2019

SCHEDULE OF PARTNERS' CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

ASSESSMENT YEAR : 2019-20  
SCHEDULE 'A'  
TOTAL

PARTICULARS	Mrs. Bishnu P. Moharana	Mr Upendranath Sutar	
Opening Balance (1.04.2018)	1512353.68	4013377.89	5525731.57
Remuneration (salary)	900000.00	600000.00	1500000.00
Interest on capital	181482.00	481605.00	663087.00
IT Refund (AY 17-18)	Not recd	0.00	0.00
Net Profit ( 9:1 )	3000788.00	333421.00	3334209.00
	<u>5594623.68</u>	<u>5428403.89</u>	<u>11023027.57</u>
<b>Less :</b>			
TDS: HBD Fin serv	37098.00	4122.00	41220.00
TDS: UBI	45176.40	5019.60	50196.00
TDS: SBI	30649.50	3405.50	34055.00
TDS: KANDOI ESTATES PRIVATE LIMITED	13500.00	1500.00	15000.00
TDS: HDFC Ltd	7087.50	787.50	7875.00
TDS: HDFC Bank Ltd	48673.26	5408.14	54081.40
TDS: M & M Fin serv	52164.00	5796.00	57960.00
Advance Tax	270000.00	30000.00	300000.00
FY 2017-18 Self ass tax paid - Firm	66483.00	7387.00	73870.00
FY 2017-18 Self ass tax paid - Ind	285140.00	120900.00	406040.00
Income Tax Demand	330408.00	330408.00	660816.00
Arrears Dues Paid	602024.00	66892.00	668916.00
Other Drawings	200000.00	120000.00	320000.00
Total Drawings	1988403.66	701625.74	2690029.40
Closing Balance ( 31.03.2019 )	<u>3606220.02</u>	<u>4726778.15</u>	<u>8332998.17</u>

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2019

PARTICULARS	WDV as on		Total	Depreciation		WDV as on 31.03.2019
	01.04.2018	During the year		Rate of %	Amount	
<b>BLOCK 0 %</b>						
Land	2325000.00	39857607.50	42182607.50	0	0.00	42182607.50
	<u>2325000.00</u>	<u>39857607.50</u>	<u>42182607.50</u>		<u>0.00</u>	<u>42182607.50</u>
<b>BLOCK 15 % - Plant &amp; Machinery</b>						
Inverter	6490.83	0.00	6490.83	15	974.00	5516.83
Generator	231616.88	0.00	231616.88	15	34743.00	196873.88
Transformer	545750.00	100000.00	645750.00	15	96863.00	548887.00
Xerox Machine	0.00	38000.00	38000.00	15	2850.00	35150.00
CCTV	0.00	20115.00	20115.00	15	3017.00	17098.00
	<u>783857.71</u>	<u>158115.00</u>	<u>941972.71</u>		<u>138447.00</u>	<u>803525.71</u>
<b>BLOCK 10 %</b>						
Furniture	9623.00	36000.00	45623.00	10	2762.00	42861.00
	<u>9623.00</u>	<u>36000.00</u>	<u>45623.00</u>		<u>2762.00</u>	<u>42861.00</u>
<b>BLOCK 40 %</b>						
Computer	56243.00	69400.00	125643.00	40	46517.00	79126.00
	<u>56243.00</u>	<u>69400.00</u>	<u>125643.00</u>		<u>46517.00</u>	<u>79126.00</u>
	<u>3174723.71</u>	<u>40121122.50</u>	<u>43295846.21</u>		<u>187726.00</u>	<u>43108120.21</u>

SCHEDULE OF ADVANCES, DEPOSITS AND INVESTMENTS

Bank Deposits	3739314.65	Union Bank of India	6339467.40
CDA Deposit	1710778.00	HDFC Bank	9953649.10
CMC	639683.00	State Bank Of India	6418591.00
BMC	84119.40	HDFC LTD	1223402.80
Security Deposit	2501500.00	Syndicate Bank	517388.88
Advances & Deposits (Land / JV) (OB)	150000.00		
House Rent Advance Paid to Vaishakhi Setl	900000.00		
Advances for Land Prabhat Nayak (OB)	6400000.00		
Adv to LO - Royal (OB)	84000.00		
Adv to Mishra - MM Signature	200000.00		
Adv to Debrot Mohanty (OB)	1000000.00		
Adv-Namita Sarkar A/c-Kathagada Sahi (OB)	1000000.00		
Adv to Subrat Kumar Sarkar- Kesharpur	27000.00		
Advance to Arun Kumar Sethi	600000.00		
Advance to LO- Royal Tower	3592000.00		
Adv to LO - MM Signature (OB)			
PLACE : CUTTACK			
DATE : 31.10.2019			
		<b>Total ( Bank &amp; Other Deposits)</b>	<u>52416831.23</u>

M/S M. M. ENGINEERS AND CONSULTANTS  
Upendra Nath Sutar  
(PARTNER)

Name of the Assessee

Address

Permanent Account Number

Status

Previous year ended

Assessment year

: M/S M. M. ENGINEERS AND CONSULTANTS  
: 2nd Floor, Sumitra Plaza, Behind Govt Bus Stand,  
Badambadi, Cuttack 753012  
: AAHFM0973H  
: Firm  
: 1st April 2018 to 31st March, 2019  
: 2019-2020

### CERTIFICATE

- 1 This is to certify that the all loans or deposits taken or accepted by the assessee or repayment of the same, during the year, where applicable, have been made through an account payee cheque or an account payee bank draft.
- 2 This is to certify that the all loans or deposits taken or accepted by the assessee or repayment of the same, during the year, where applicable, have been made through an account payee cheque or an account payee bank draft.

Certified that the above is true and correct

M/S M. M. ENGINEERS AND CONSULTANTS

*Upenetra Nath Suter*

( PARTNER )

Place: Cuttack

DATE :31.10.2019