

**SURESH CHANDRA SAHOO  
CONSOLIDATED ACCOUNTS**



**AUDITED ACCOUNTS &  
REPORTS  
FINANCIAL YEAR-2019-20**

**N R MISHRA & CO.**  
**Chartered Accountants**

2<sup>nd</sup> Floor, BISWAL COMMERCIAL COMPLEX, CUTTACK ROAD

Bhubaneswar-751006

**M/S. SURESH CHANDRA SAHOO**  
**AT/PO : GARA AMARA PRASAD : PURI, ORISSA**  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b><u>CAPITAL ACCOUNT</u></b>			<b><u>FIXED ASSETS</u></b>		
Opening Balance	8,22,01,920		Gross Block	4,08,37,042	
Add: Capital Introduction	3,55,868		Less: Depreciation	60,78,243	
Add: Profit for the Year	1,06,57,312		<b>Net Block</b>		<b>3,47,58,800</b>
Less: Income Tax Paid for FY 2018-19	-				
Less: Drawings	<u>10,34,557</u>	<b>9,21,80,543</b>	(Details As per Schedule-4)		
<b><u>SECURED LOAN</u></b>		<b>57,72,654</b>	<b><u>Investments</u></b>		
(As per Schedule-1)			(As per Schedule-5)		<b>5,23,61,581</b>
<b><u>UNSECURED LOAN</u></b>		<b>18,61,176</b>	<b><u>CURRENT ASSETS,</u></b>		
(As per Schedule-2)			<b><u>LOANS &amp; ADVANCES</u></b>		<b>29,73,79,173</b>
<b><u>CURRENT LIABILITIES &amp; PROVISIONS</u></b>		<b>28,46,85,180</b>	<b>Closing Stock (Materials)</b>	65,99,939	
			(As per Schedule-6A)		
<b>Current Liabilities</b>	23,99,23,211		<b>Sundry Debtors</b>	9,69,17,376	
(As per Schedule-3A)			(As per Schedule-6B)		
<b>Provisions</b>	<u>4,47,61,969</u>		<b>Deposits</b>	5,51,14,107	
(As per Schedule-3B)			(As per Schedule-6C)		
			<b>Loans &amp; Advances</b>	11,22,35,992	
			(As per Schedule-6D)		
			<b>Bank Balances</b>	2,45,13,688	
			(As per Schedule-6E)		
			<b>Cash in Hand</b>	19,98,071	
			(As per Schedule-6F)		
<b>Total</b>		<b><u>38,44,99,554</u></b>	<b>Total</b>		<b><u>38,44,99,554</u></b>

FOR N.R. MISHRA & CO  
 CHARTERED ACCOUNTANTS



R.K. SAHOO (FCA)  
 (PARTNER)  
 MRN:057106  
 PLACE :BHUBANESWAR  
 DATE : 15/01/2021  
 UDIN:21057106AAAAAL8779

For M/S SURESH CH.SAHOO

*Suresh chandra sahu*

SURESH CH. SAHOO  
 (PROPRIETOR)

**M/S. SURESH CHANDRA SAHOO**  
**AT/PO: GARA AMARA PRASAD, AMARESWAR, PURI**  
**CONSOLIDATED PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2020**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Opening Stock of Materials	53,26,805	By Gross Receipts	31,84,15,070
<b>Direct Expenses</b>		Execution of Contact works	5,11,75,341
Purchases	2,40,42,637	Hiring Charges	1,32,42,422
Fuel & Lubricants	33,36,146	Sale of Material & Transportation	26,93,062
Labour Charges	33,49,787	Sales Account(Baidei FS)	24,95,12,722
Hiring Charges	23,91,378	Sales Account(Adhoc FS)	13,70,561
Repair & Maintenance	71,78,927	Sale of Other Materials	4,20,963
Royalty	25,01,686	" Closing Stock of Materials	65,99,939
Cess	5,47,547	Construction Business	28,77,370
Carriage Inward	65,600	Petroleum Products	37,22,569
Payment to Job Workers	1,18,96,942	Lubricants	-
Other EB Expenses	1,00,695	LED Light	-
Site Expenses	7,61,366		
Depreciation	60,78,243		
HSD	15,71,78,527		
Motor Spirit	7,25,27,975		
Motor Spirit (XP)	1,37,50,370		
Lubricants	9,20,934		
Discount	(1,78,418)		
Purchase of Battery	2,23,345		
	30,66,73,687		
<b>Gross Profit C/F</b>	<u>1,30,14,517</u>		
	<u>32,50,15,009</u>		<u>32,50,15,009</u>
<b>Indirect Expenses</b>		By Gross Profit B/d	1,30,14,517
Salary & Wages	36,49,887	" Other Miscellaneous receipts:	
Electricity Charges	1,74,106	Interest on Deposits	8,78,865
Telephone & Internet	10,773	Other Interests	11,90,788
Insurance Charges	7,57,605	Insurance Claim Rcvd	1,19,150
Bank Charges & Commission	1,02,150	Prior Period Income	-
Audit Fees	30,000	Discount & Incentives Received	36,418
Interest on Vehicle Loan	16,066	Deler Margin	11,37,864
Interest on cc	3,30,890	Pollution Testing Income	1,62,439
Interest on IOCL	1,158	Sale of Fuel	-
Toll free Charges	95,050	Hiring Charges Of Vehicle	22,05,719
RTO Application Fees	4,000	Petrol Card Income	-
Packing & Forwarding	321	Pollution Testing Income	-
Pollution unit Expenses	8,300	Market Support Discount	-
Employers Contribution to PF	1,72,366	Reseller Growth Incentive	-
Employers Contribution to ESI	61,349	Interest on SB	1,274
Fees & Fines	1,000	Interest on Recuering Deposit	1,25,939
Printing & Stationery	25,321	Interest from Sweep A/c	334
Bank Interest	3,19,688	Sell of Tyre	-
Bonus	1,35,023	Sell of Tyre	-
IOCL Coupon Expense	800	IOCL Refund	1,885
TT Lock Charges	6,496	Reseller Performance Incentives	10,042
Road Tax	2,35,793	Miscellaneous Income	16,519
Legal & Professional Charges	-	Stock liquidation Discount	49,434
Partipation Fees	-		59,36,669



Sales Tax (VAT)		
CGST	-	
SGST	-	
Inspection Charges	-	
EDC Rental	7,899	
Land Lease Rental	23,187	
Security Service Charges	-	
Late Filing Fee	62,507	
Hiring of Water Pump	1,50,000	
EPF Administration Charges	12,193	
Uniform & Liveries	-	
Auto Machine Expenses	-	
Intrest on Income Tax	3,18,214	
Intrest on TDS	10,175	
Interest on GST	-	
Interest on Sales Tax	-	
Intrest on DOD Default	-	
DOD Default A/C	-	
Newspaper & Periodicals	30,045	
Office Expenses	3,31,402	
House Rent	16,060	
License Fees	4,93,247	
Intersest on EPFO	890	
Interest on IOCL Statement	1,16,520	
Discount Allowed	7,870	
Weight & Measures	-	
Painting	-	
Incentive	-	
Puja Expenses	6,031	
Repair & Maintainance(Spares)	-	
Stamping Expenses	20,000	
Staff Fooding	10,600	
Staff Welfare	2,38,353	
Loading & Unloading	-	
Donation & Subscription	7,762	
Sales Promotion Expenses	31,513	
Outlet Expenses	-	
DG Expenses	1,33,774	
Conveyance	82,490	
Participation Charges	11,700	
Travelling Expenses	-	
Repair & Maintainance (Camera	-	
Miscellaneous Expenses	33,300	82,93,874

Net Profit C/d

1,06,57,312

1,89,51,186

1,89,51,186

FOR N.R. MISHRA & CO  
CHARTERED ACCOUNTANTS  
FRN:319137E

For M/S SURESH CH.SAHOO

  
R.K. SAHOO (FCA)  
(PARTNER)  
MRN:057106





SURESH CH. SAHOO  
(PROPRIETOR)

PLACE :BHUBANESWAR  
DATE : 15/01/2021  
UDIN:21057106AAAAAL8779

M/S. SURESH CHANDRA SAHOO

AT/PO: GARA AMARA PRASAD, AMARESWAR, PURI

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Tax on Income			
To including Surcharge		By Net Profit	1,06,57,312
Education Cess	<u>                    </u>		
Interest Payable U/s			
To 234A, 234B & 234C	<u>                    </u>		
Total Tax Interest			
To Provision	<u>                    </u>		
To Profit carried to capital A/c	<u>1,06,57,312</u>		
<b>TOTAL</b>	<u><u>1,06,57,312</u></u>	<b>TOTAL</b>	<u><u>1,06,57,312</u></u>



<b>SURESH CHANDRA SAHOO ( FY 2019-20)</b>		
<b>SCHEDULES FORMING PART OF THE BALANCE SHEET</b>		<b>Amt in Rs)</b>
<b>Schedule-2</b>		
<b>Secured Loans</b>		
Canara Bank Vehicle Loan (0353768000005)	-	
Canara Bank Vehicle Loan (0353768000009)	-	
HDFC Swift Loan-(28327737)	-	
GE Finance Limited	2,10,330.00	
Indian Bank C/A Kharvela Nagar	1,112.00	
Indian Bank C/A Krushna Prasad	29,605.00	
HDFC Bank Creta Loan-(36960433) ( OD 02 AA 7755)	2,16,080.98	
CDA Home Loan from Indian Bank (6175822621)	11,77,569.00	
HDFC JACKSON DG-81890075	-	
HDFC Bank Mixture Machine Loan A/c (81925843)	-	
HDFC Bank Mixture Machine Loan A/c (81925825)	-	
HDFC Bank Batching Plant Loan(81890061)	-	
HDFC Bank Ashok Leyland-2 Loan( 818900056)	-	
HDFC Bank Ashok Leyland-1 Loan (81890052)	-	
HDFC Bank 200 Machine Loan (81890037)	-	
HDFC Bank 70 Machine Loan (81838878)	-	
HDFC Bank Loan for 770 Backohe (81890067)	-	
Axis Bank Loan A/c-CER002401739576 ( Canal Paver)	-	
Axis Bank Loan A/c-CER002401741031 ( VR Compactor)	-	
Axis Bank Loan A/c-CER002401739564(Canal Paver)	-	
Axis Bank Loan A/c-CER002401739619 ( Tandom Roller)	-	
Hdfc New Scorpio Loan (45036936)	-	
HDFC Bank Innova Loan (42749235) (OD 02 AG 4224)	-	
Hdfc Cannel Paver Loan-(82066758)	-	
HDFC New Innova(OD 02 AM 7755) Loan(49393507)	8,82,514.70	
HDFC MB Crusher Loan (82015446)	-	
HDFC Tata Hitachi 200 Machine Loan (82332971)	-	
Indian Bank Glamour Loan ( 6476428533)	17,577.00	
Hdfc Hyva Tipper 2 Loan-(82431466)	-	
Hdfc Hyva Tipper 1 Loan-(82431473)	-	
Indian Bank OCC A/C (704598646)	-	
Indian Bank OD A/C (945429388)	-	
Indian Bank Safari Loan ( 6354614175)	3,19,239.00	
	-	<b>28,54,028</b>
<b>Schedule-3</b>		
<b>Unsecured Loan</b>		
Benudhar Sahoo	550000	
Kailash Chandra Sahoo	51089	
Natabara Sahoo & Shobani Sahoo	1076931	
Niranjan Sahoo	51089	
Prakash Chandra Sahoo	21989	
Rabindra Kumar Sahoo	51089	
Ramesh Chandra Sahoo	58989	<b>18,61,176</b>
<b>Schedule-4</b>		
<b>Current Liabilities &amp; Provisions</b>		
<b>A. Current Liabilities</b>		
Sundry Creditors	23,35,94,612	
Other Current Liabilities		<b>23,35,94,612</b>
<b>Loans &amp; Advances (Libilities)</b>		



<b>SURESH CHANDRA SAHOO ( FY 2019-20)</b>		
<b>SCHEDULES FORMING PART OF THE BALANCE SHEET</b>		<b>Amt in Rs)</b>
<b>Schedule-2</b>		
<b>Secured Loans</b>		
Canara Bank Vehicle Loan (0353768000005)	-	
Canara Bank Vehicle Loan (0353768000009)	-	
HDFC Swift Loan-(28327737)	-	
GE Finance Limited	2,10,330.00	
Indian Bank C/A Kharvela Nagar	1,112.00	
Indian Bank C/A Krushna Prasad	29,605.00	
HDFC Bank Creta Loan-(36960433) ( OD 02 AA 7755)	2,16,080.98	
CDA Home Loan from Indian Bank (6175822621)	11,77,569.00	
HDFC JACKSON DG-81890075	-	
HDFC Bank Mixture Machine Loan A/c (81925843)	-	
HDFC Bank Mixture Machine Loan A/c (81925825)	-	
HDFC Bank Batching Plant Loan(81890061)	-	
HDFC Bank Ashok Leyland-2 Loan( 818900056)	-	
HDFC Bank Ashok Leyland-1 Loan (81890052)	-	
HDFC Bank 200 Machine Loan (81890037)	-	
HDFC Bank 70 Machine Loan (81838878)	-	
HDFC Bank Loan for 770 Backohe (81890067)	-	
Axis Bank Loan A/c-CER002401739576 ( Canal Paver)	-	
Axis Bank Loan A/c-CER002401741031 ( VR Compactor)	-	
Axis Bank Loan A/c-CER002401739564(Canal Paver)	-	
Axis Bank Loan A/c-CER002401739619 ( Tandom Roller)	-	
Hdfc New Scorpio Loan (45036936)	-	
HDFC Bank Innova Loan (42749235) (OD 02 AG 4224)	-	
Hdfc Cannel Paver Loan-(82066758)	-	
HDFC New Innova(OD 02 AM 7755) Loan(49393507)	8,82,514.70	
HDFC MB Crusher Loan (82015446)	-	
HDFC Tata Hitachi 200 Machine Loan (82332971)	-	
Indian Bank Glamour Loan ( 6476428533)	17,577.00	
Hdfc Hyva Tipper 2 Loan-(82431466)	-	
Hdfc Hyva Tipper 1 Loan-(82431473)	-	
Indian Bank OCC A/C (704598646)	-	
Indian Bank OD A/C (945429388)	-	
Indian Bank Safari Loan ( 6354614175)	3,19,239.00	
	-	<b>28,54,028</b>
<b>Schedule-3</b>		
<b>Unsecured Loan</b>		
Benudhar Sahoo	550000	
Kailash Chandra Sahoo	51089	
Natabara Sahoo & Shobani Sahoo	1076931	
Niranjan Sahoo	51089	
Prakash Chandra Sahoo	21989	
Rabindra Kumar Sahoo	51089	
Ramesh Chandra Sahoo	58989	<b>18,61,176</b>
<b>Schedule-4</b>		
<b>Current Liabilities &amp; Provisions</b>		
<b>A. Current Liabilities</b>		
Sundry Creditors	23,35,94,612	
Other Current Liabilities		<b>23,35,94,612</b>
<b>Loans &amp; Advances (Liabilities)</b>		



BSNL		
Kamalakanta Nayak		
Baidei Filling Station Konark		
Manju Sahoo		
Dillip Kumar Mallick		
Indramani Ranabijuli		
Jasabanta Toutray		
Pratap Chandra Sangrm Singh		
Rankanidhi Samantaray		
Sujan Sahoo		
Maa Baidei Filling Station (Adhoc)	16,92,035	
Maa Baidei Filling Station	1,03,07,546	
Manju Sahoo	1,50,000	
Debendra Pradhan		
Godabari Parida		
Gauranga Rout		
Gyanaranjan Srichandan		
Rajesh Kumar Sahoo		
Rajiv Lochan sahuo		
Siba Prasad Mallick		
Mochiram Sahoo		1,21,49,581
<b><u>B. Provisions</u></b>		
Audit Fees Payable	35,400	
Sales Tax Payable	8,577	
Bonus Payable		
GST Output	4,24,34,241	
Provision For Income Tax		
EPF Payable	6,860	
Tds Payable	74,347	
Electricity Charges Payable	-	
Salary & Wages Payable	247010	4,28,06,434
<b>Schedule-5</b>		
<b><u>Investments</u></b>		
SCS Constructions India Pvt Ltd	4,85,00,000	
Dion Automatives Pvt.Ltd.	35,00,000	
Gold Coin	3,61,581	
Maa Baidei Filling Station	73,81,393	5,97,42,974
<b>Schedule-6</b>		
<b>Current Assets, Loans &amp; Advances</b>		
<b><u>A. Closing Stock</u></b>		28,77,370
<b><u>B. Sundry Debtors</u></b>		
Irrigation Division Nimapara	2,523	
Irrigation Division Puri	76,95,414	
Dion Infratech Private Limited	-	
SCS Construction India Pvt.	-	
Prachi Division Bhubaneswar	8,195	
Rural Woks Division Puri	18,78,093	
Rural Works Division Nimapara	5,52,923	
Rural Works Division, Nimapara (NABARD)	17,526	
Rural Works Division, Nayagarh I	1,07,79,375	
Rural Works Division, Nayagarh II	63,34,446	
Rural Work Division Balliguda	1,24,66,871	





R&B Division BBSR	40,985	
R&B Division BBSR-II	1,74,363	
R&B Division BBSR-V	-	
R & B, Nayagarh	17,30,000	
Rural Work Division Ganjam	35,29,696	
OCC Ltd.	96,45,981	
Rural Work Division Bhanja Nagar	1,18,07,728	
		<b>6,66,64,119</b>
<b>Sundry Debtors (Others)</b>		
Dion Infratec	47,73,027	
Dion Automotives Pvt.Ltd.	25,38,832	
Pratham Education	36,713	
Sinmaya Kumar Sahoo	1,00,000	
Directors Remuneration Receivable	17,00,000	
Manoj Kumar Sahoo	-	
SCS Construction	28,19,981	<b>1,19,68,553</b>
<b>C. Deposits</b>		
Advance Tax	22,82,000	
Regional Provident Fund	-	
Interest Accrued on Fixed Deposit	46,87,906	
Interest Accrued on Sweep	1,151	
Interest Accrued on Recurring Deposit	-	
Income Tax Refund Due (FY 2012-13)	2,82,547	
Income Tax Refund Due (FY 2013-14)	2,00,993	
Income Tax Refund Due (FY 2014-15)	31,445	
Income Tax Refund Due (FY 2015-16)	3,240	
Income Tax Refund Due (FY 2016-17)	7	
Income Tax Refund Due (FY 2018-19)	21,564	
GST Input	3,30,58,594	
GST Credit ledger	9,49,924	
GST Cash Ledger	61,70,977	
Security Deposit	9,000	
Security Deposit CESU	4,380	
VAT Deducted at Source		
VAT on Purchases	(0)	
GST Cess	19,532	
TDS on GST	10,67,450	
Tax Deducted at Source	12,55,131	<b>5,30,71,999</b>
Vat Refund Due	30,26,159	
<b>D. Loans &amp; Advances</b>		
Dion Infratech Private Limited	0	
Dion Ventures Pvt Ltd	2,40,000	
Debit Balance of Sundry Creditor	12,27,592	
Maa Baidei Filling Station(Konark)	-	
Maa Baidei Filling Station	-	
Manoj Kumar Sahoo ( Dion)	5,18,36,686	
Natabara Sahoo	20,000	
Prepaid Insurance	4,50,545	
Field Motors	9,989	
Sabyasachi Mishra	1,11,14,018	
SCS Construction India Pvt Ltd	3,12,32,968	
Sri Saptagiri Coal Tar Chemical	51,191	
Dion Automotives Pvt.Ltd.	1,42,50,523	
Sidhibinayak Construction Co.	4,52,200	



Bamadev Samantray	2,100	
Banamber Makuta	1,700	
Dillip Kumar Mallick	3,320	
Gadabari Parida	1,158	
Jasabanta Routray	1,000	
Jitendra Kumar Sahoo	2,615	
Nrusingha Prasad Sahoo	1,025	
Sujan Sahoo Labour Adv	2,600	
Susanta Kumar Prusty-Labour adv	850	
OSIC Ltd	1,71,104	
Z Engineers Construction Pvt Ltd	21,623	
Sujan Sahoo	2,559	
Susanta Kumar Prusty	2,364	
Tapan Sundar Roy	3,947	
Ajit Kumar Swain	-	
Bijay Kumar Tripathy	-	
Jitendra Kumar Sahoo	347	
HPCL	28,674	
Jyoti Enterprises	95,200	
ACC Ltd	32,750	
Aditya Sales	-	
My Home Industries Ltd	-	
OCL India Ltd	-	
Indian Oil Corp	52,915	
<b>Total Loans &amp; Advances</b>	-	<b>11,13,13,564</b>
<b><u>E. Bank Balances</u></b>		
Canara Bank C/A	2424	
Canara Bank S/B	139	
Canara Bank C/A (0353201002570)	3,40,626	
HDFC Bank(01221930013541)	84	
HDFC Bank C/A (50200004795212)	1,984	
HDFC Bank AC No-50200015833685	1,306	
HDFC Bank AC No-50100128973181)	1,739	
IDBI Bank (1112104000010344)	6,504	
IDBI A/C	1,000	
Indian Bank S/B A/c Kharavela Nagar (422030413)	1,455	
Indian Bank S/B A/c Krushna Prasad	3,612	
Indian Bank S/B A/c MT Marg(457370595)	50,975	
Indian Bank S/B A/c Puri (491752483)	10,778	
Indian Bank S/B A/c (6196939065)	1,572	
Indian Bank S/B A/c (6558275081)	11,314	
Indian Bank C/A (6205132534)	33,576	
Indian Bank Sweep A/C(6543992005)	-	
Indian Bank Sweep A/C(6612439836)	-	
Indian Bank Sweep A/C(6726922315)	-	
PGB Balanga	1,178	
PGB Nayahat	2,298	
PUCCB Puri	2,272	
Indian Bank Sweep A/c (6872037558)	10,000	
SBI Tulasipur	1,728	
UCO Bank Nimapara	2,193	
UCO Bank S/B A/c Nimapara	876	
Indian Bank OD A/C (704598646)	2,01,40,250	
Recurring Deposit A/c-0353186000059	2,41,757	
Fixed Deposit With Bank	20,55,473	<b>2,29,27,112</b>



F. Cash in Hand

5,51,248



**SCHEDULES FORMING PART OF THE BALANCE SHEET****Schedule-1****Secured Loans**

Canara Bank CC Account	28,16,472	
Canara Bank Pick-Up-Van Loan A/c	1,02,155	<b>29,18,627</b>

**UnSecured Loans**

Suresh Chandra Sahoo

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**Schedule-2****Current Liabilities & Provisions****A. Current Liabilities****Sundry Creditors**

LN Hardwaring Consulting	3,806	
Sivananda Battery	1,20,247	
Sivananda Lubes	3,63,179	<b>4,87,232</b>

**4,87,232****Other Current Liabilities**

Abhimanu Biswal	-	
Bulu Khatua	14,683	
Niranjan Barik	8,141	
Sania Sahoo	33,516	
Saroj Pradhan	9,042	
Tulu Sahoo	27,544	
CCM Sales	114	
Dion Sundry Debtor	1,02,513	
Bulu Sahoo	7,236	
Gadadhar Sahoo	10,075	
Manoj Kumar Sahoo	35,03,536	
Prasant Mohanty	1,37,033	
Sikhar Sahoo	47	
Sishya Ranjan Mohanty	19,600	<b>38,73,674</b>
Xtra Reward Redemption	595	

**Other Payables**

GST Output	11,90,737	
Vat Output	4,01,845	<b>15,92,582</b>

**B. Provisions**

Electricity Charges Payable	51,219	
Salary & Wages Payable	1,39,769	
EPF Payable	8,175	
ESI Payable	1,022	
Bonus Payable	1,35,023	
Land Lease Rent	-	
Telephone & Telefax Payable	3,745	<b>3,38,953</b>



**Schedule-3****Current Assets, Loans & Advances****A. Closing Stock****B. Sundry Debtors**

Abhaya Rout	6,500
Abhay Mohanty(Bulu Mohanty)	4,158
Aju Babu (Pan Bepari)	2,31,639
Akhaya Rout	1,576
Ambulance-108 A/c	8,474
Anil (Charchhaka)	1,200
Arun Sahoo	59,185
Ashok Nimapara	20,259
Asish Nayak	4,504
Babaji Sahoo	25,291
Babula Panda	1,02,376
Baburam Panda	2,776
Babu Sahoo(Nayahat-Milk Store)	33,251
Baidhar Mallick (Rally Vehicle BJP)	15,000
Balighat A/c	4,92,331
Banamali Driver	500
Bana Manik	9,489
Basanata Babu Kakatpur	1,16,305
Basu Sahoo Nayahat	14,278
Bauri Bandhu Sahoo	8,043
B.B Nanda	58,380
Benudhar Mohapatra	3,990
Bhramarbar Sahoo	28,943
Bibhuti Babu	1,02,146
Bicha Tractor	2,610
Bigyan Mohanty	1,06,860
Bijaya Ku Parida	42,419
Bijay Nayak	3,771
Bijay Sahoo	29,089
Bishnu Ch. Panda	64,683
Biswal Bus	24,076
Biswambar Babu	421
Bolero Max Pick up	-
Bulu Panda	624
Chakaakhi	4,916
Chandco Car	75
Chanran Khuntia	53,396
Chinmayee Sahoo	1,10,346
Chuin Babu	46,105
Deba Babu	1,25,656
Deepak Swain (Betenda)	10,165
Dion Automotives	53,089
Dilip Behera	1,778
Gagana Babu (S- Dabtor)	47,763
Gana Sir	56,347
Gul MD	31,337
Haribole Mishra(Dhumal)	8,381



HDFC Bank- 50200006992312	56,403
Iswar Sahoo	23,629
Jay Maa Durga Bus	5,681
Kabu Babu	71,821
Kali Maa	11,269
Kalandi Babu	90,617
Kalu Babu Tulasipur	2,459
Kalu Babu Nayahat	17,311
Kalyan Senapati	3,21,189
Kasi Rout	287
KBM Constructions	21,81,785
K.C Sahoo	1,00,053
K.C Swain	41,346
Konark Pump	18,96,268
Krushna Chandra Swain Betenda	-
Kulu Bhaina	29,457
Kuna Barala	1,40,314
Kuna Nayak	4,512
Kuni Mistri(Dhumala)	3,308
Laxmipriya Pradhan	3,657
Lucky Public School	77,065
Luna Bhaina	46,013
Maheswar Pradhan 16,23,52,726	17,723
Maheswar Sahoo Nayahat	9,340
Mahima Alekha	1,18,737
Manash Muduli	28,598
Manoj Kumar Routray	3,214
Manoj Kumar Sahoo	5,11,600
Manoj Kumar Sahoo (Debtor)	-
Manoj Manik	21,971
Manoranjan Samal	58,140
Muna Babu	8,850
Nabaghana Das	76,852
Nari Babu (Jcb)	8,795
Niranjan Biswal Ateiguda	7,414
Niranjan Prusty	1,06,874
NKS Construction & Engineering	12,10,923
N N Sarangi	9,895
Pabi Babu	81,469
Pabitra kumar sabat	12,530
Pabitra Mohanty	10,011
Padia Babu (Baidipada)	35,706
Padia Babu(Tulasipur)	1,18,693
Parsuram Swain	26,491
Patitapaban Biswal	6,175
Pradipta Biswal	85,743
Pradipta parida	13,500
Prakash Babu	1,11,504
Prakash Tripathy	5,860
Pramod Senapati	22,895
Prasana Biswal	4,206
Prasana Sahoo	6,643
Prasanta Mohanty	4,32,104
Prasanta Mohanty-2	-
Pratap Behera	1,04,801



Purna Babu(Rupasree)	170	
Purna Sahoo (8656)	3,498	
Pyari Babu	2,93,081	
Rabi Bhaina	1,000	
Rabinarayan Behera	898	
Radhakanta (Puri Bus)	3,100	
Rama Chandra Biswal	2,060	
Ram Ch Rout	57,451	
Ramesh Babu (Staff- S.Debtors)	3,14,684	
Ramesh Badagola	200	
Rashmi Ranjan Sahoo	3,000	
Routrani Bus	19,490	
Sagar (Amarprasad)	1,000	
Sahoo & Sahoo Bus	12,315	
Sai Krishna A/c	2,250	
Sangram Keshari Nayak	82,777	
Santosh Babu(Nayahat-JCB)	9,002	
Santosh Mallick(Tulasipur-715)	82,244	
Santosh Pradhan (Charichowk)	29,758	
Santosh Sahoo (Chhabati)	3,160	
Saran Prusty	16,434	
Satya Ranjan Sahoo (Debtor)	1,19,634	
SCS Construction India Pvt. Ltd.	58,10,020	
Sikhara Sahoo	-	
Sishya Ranjan Mohanty	-	
Subhrakanta Dash (Raja Babu)	24,595	
Sudhir Khatoj	14,581	
Suresh Chandra Sahoo(Debtor)	3,84,957	
Suresh Sahoo(Suhagpur)	581	
Swarna Laxmi Bus	3,250	
Tanker(9940)-IOCL A/c	39,538	
Tapan Babu (Chaurasi)	17,535	
Tavadevi	19,031	
Trilochan Sahoo	26,849	
Tulu Bhaina	1,22,081	
Tuna Bhaina	16,532	
Tutu Babu	9,407	
Gadadhara Sahoo	-	
IOCL	85,313	
Prasanta Mohanty	-	
		<b>1,82,07,677</b>

**C. Deposits**

Electric Deposits	50,000	
HSD Power Card	900	
Security Deposits with IOCL	2,00,000	
Tanker Security Deposit	58,012	
VAT on Purchases	3,84,921	
GST Deposits	12,29,873	
Pollution Testing	20,000	
Tax Deducted at Source	26,926	
		<b>19,70,632</b>

**D. Loans & Advances**

ATM Deposit Canara Bank	154	
Abhimanyu Biswal	52,774	



DOD Default A/c	41,240	
Chitta Sahoo	200	
Gagan Sahoo	1,52,460	
HDFC Swipe Machine	1,04,804	
Anatech Instrument Pollution Machine	15,000	
Mahesh Dixit	775	
Prakash Babu	43,164	
Panchu Barik	23,002	
Sudhansu Kumar Sahoo	16,499	
Ramesh Babu	62,706	
Rama Chandra Sahoo	1,47,323	
Bhagban Sahoo & Others (Land Lord)	45,460	
Salary Paid in Advance	1,37,642	
Can I Help You	-	
Gibarco Veeder Root India Pvt. Ltd.	30,000	
Mahima Moters	-	
Motor Cool	865	
Jagadamba Constructons	8,540	
Suresh Chandra Sahoo	1,03,07,546	1,11,90,154

**E. Bank Balances**

Canara Bank C/A (1797201000291)	41,078	
HDFC Bank C/A (50200006992312)	95,040	
Canara Bank RD A/c (1797181000358)	11,12,613	
SBI A/c (38040060266)	9,965	12,58,696

**F. Cash in Hand**

Cash in Hand	346960	
Coin	1040876	13,87,836





## SCHEDULES FORMING PART OF THE BALANCE SHEET

### Schedule-1

#### UnSecured Loans

Suresh Chandra Sahoo - -

### Schedule-2

#### Current Liabilities & Provisions

##### A. Current Liabilities

##### Sundry Creditors

Maa Baidei Filling Station	20,01,072	22,02,649
Shivananda Lubes	1	
Ashis Mohanty	4,932	
Y. B Construction Pvt. Ltd	83,019	
Pagala Sahoo	659	
SCS Construction India Pvt Ltd.	1,12,965	

##### Other Current Liabilities

GST Output - -

##### B. Provisions

Electricity Charges Payable	-	
Salary & Wages Payable	24,000	24,000

### Schedule-3

#### Current Assets, Loans & Advances

##### A. Closing Stock

12,20,448

##### B. Sundry Debtors

A.K. Benukar	83,496	
Aluha Babu	1	
Dion Infratech Pvt. Ltd.	87,948	
IOCL	30,631	
Milk Mantra Pvt. Ltd	20,747	
Pagala Sahoo	-	
Prasant	76,657	
Sanatan Gochayat	19,587	
Sarat Babu	87,210	
Tutu Babu	54,204	
Venkateswar	4,582	
IOCL Stock Transfer	(3,078)	

4,61,984

##### C. Deposits

GST Deposits 71,477



71,477

**D. Loans & Advances**

Suresh Chandra Sahoo  
Gagan Bihari Sahoo

16,92,035  
39,820

**17,31,855.00**

**E. Bank Balances**

Canara Bank C/A (1194201000581)

3,27,880

**3,27,880**

**F. Cash in Hand**

**58,987**



**M/S. SURESH CHANDRA SAHOO**  
**AT/PO: GARA AMARA PRASAD, AMARESWAR, PURI**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2020**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock of Materials	26,37,450	By Gross Receipts	6,75,31,788
<b>Direct Expenses</b>		Execution of Contact works	5,11,75,341
Purchases	2,40,42,637	Sale of Material & Transportation	26,93,062
Fuel & Lubricants	32,87,717	Hire Charges of Machinery	1,32,42,422
Labour Charges	33,28,132	Sale of Other Materials	4,20,963
Hiring Charges	23,91,378		
Repair & Maintenance	63,98,397	" Closing Stock of Materials	28,77,370
Royalty	25,01,686		
Cess	5,47,547		
Carriage Inward	65,600		
EB & Other Expenses	1,00,695		
Payment to Job Worker	1,18,96,942		
Entry Tax			
DG Rent			
Site Expenses			
Depreciation	56,67,945		
	6,02,28,677		
" <b>Gross Profit C/F</b>	<b>75,43,031</b>		
	<b>7,04,09,158</b>		
			<b>7,04,09,158</b>
To Indirect Expenses		By <b>Gross Profit B/d</b>	<b>75,43,031</b>
Salary & Wages	18,88,358		
Bonus	-	" <b>Other Miscellaneous receipts:</b>	
Incentive	-	Interest on Deposits	8,78,865
Electricity Charges	76,297	Other Interests	11,90,788
Telephone & Internet	7,300	Insurance Claim Received	1,19,150
Insurance Charges	7,17,228	Miscellaneous Income	16
Bank Charges & Processing Cha	69,984	Discount Received	-
Bank Guarantee Commission.	8,774	Indian Oil Cash Back	5,718
Audit Fees	30,000	Interest on SB	1,274
		Interest on Recuering Deposit	72,162
Inrerest on Vehicle Loan	-	Interest from Sweep A/c	334
Bank Interest	3,19,688	locl Refund	1,885
Site Expenses	7,61,366	Hiring Charges Of Vehicle	1,55,884
Office Expenses	5,034	Rent Received	-
Toll Fee Charges	95,050		
Tender Expenses	-		
Packing & Forwarding	321		
Printing & Stationery	3,250		
Road Tax	2,35,793		
Legal & Professional Charges	-		
Miscellaneous Expenses	-		
Hiring of Water Pump	1,50,000		
EPF Admistration Charges	6,525		
Employers Contribution to PF	70,275		
Spare Parts	-		
Sales Tax (VAT)	-		
CGST	-		
SGST	-		
Staff Welfare Exp	-		
Security Service Charges	-		
Interest on GST	-		
Interest on Income Tax	3,18,214		
Interest on TDS	10,175		
Interest on Sales Tax	-		
Late Filling Fees	62,507		
	48,36,140		
To Net Profit C/d	<b>51,32,967</b>		
	<b>99,69,107</b>		
			<b>99,69,107</b>



**MAA BAIDEI FILLING STATION**  
**AT/PO: GARA AMARA PRASAD, AMARESWAR, PURI**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2020**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Opening Stock of Materials	26,37,545	By Gross Receipts	24,95,12,722
Direct Expenses		Sales Account	24,82,50,895
HSD	15,65,91,236	Sales (Battery)	2,81,622
Motor Spirit (MS)	7,06,75,782	Sales (Lubricants)	9,80,204
Purchase of Battery	2,23,345		
Lubricants	9,33,730	Closing Stock of	
Motor Spirit (XP)	1,37,50,370	Materials	25,02,121
Less: Discount	(1,78,418)	Lubricants	842510.46
Depreciation	4,10,297	MS & HSD	1654719.52
	<u>24,24,06,342</u>	20W LED Tube Light	4890.96
		9W LED Bulbs	-
" Gross Profit C/F	<u>69,70,955</u>		
	<u>25,20,14,843</u>		<u>25,20,14,843</u>
To Indirect Expenses		By Gross Profit B/d	69,70,955
Salary & Wages	17,23,964	Other Miscellaneous	
Electricity Charges	97,809	receipts:	34,80,559
3rd Party Audit Expenses (IOCL)	-	Discount Received	-
Telephone & Internet	3,473	Deler Margin	11,07,829
Association Fees	-	Hiring Charges Pick-up	
Bank Charges & Commission	23,391	Van	11,76,140
EDC Rental (HDFC-321)	7,899	Hiring of Tanker	8,73,695
Lease Rental (Machinery)	23,187	Incentive of Ujjala	
RTO Application Fee	4,000	Scheme	-
Employers Contribution to EPF	1,02,091	Incentive of MS	6,400
Employers Contribution to ESIC	61,349	Interest on RD	53,777
Interest on CC	3,30,890	MISC Income	16,503
Intrest on Vehicle Loan	16,066	Incentive of HSD	24,300
Pollution Unit Expenses	8,300	Market Support Discount	-
House Rent	16,060	Petrol Card Income	-
Settlement Penalty	1,000	Pollution Testing Income	1,62,439
Printing & Stationery	22,071	Prior Period Income	-
Insurance Cash Transit	40,377	Retail Incentive on MS	-
TT Lock Charges	5,197	Reseller Performance	
Administrative EXP. (EPF)	5,668	Incentives	10,042
Auto machine Expenses	-	IOCL Subsidy	49,434
Newspaper & Periodicals	30,045		
Office Expenses	3,26,368		
Interest on EPFO	890		
Interest on IOCL Statement	1,16,520		
Discount Allowed(Cupon)	7,870		
Sales Promotion Expenses	31,513		
License Fees	4,80,443		
Puja Expenses	6,031		
DG Expenses	1,30,697		
Repair & Maintainance (Vehicle)	7,68,466		
Repair & Maintainance	-		
Repair & Maintainance (fire			
extstiguisher)	9,117		
Loabour	21,655		
Power & Fuel	48,429		
Bonus	1,35,023		
IOCL Cupon Expense	800		
Loading & Unloading Charges	-		
Donation & Subscription	7,662		
Miscllanious	33,300		
Uniform & Liveries	-		
Stamping Expenses	20,000		
Staff Welfare	2,38,353		
Office stationery	-		
Conveyance	81,640		
Participation Fees	11,700		
Promotional Expenses	-		
	<u>49,99,314</u>		
To Net Profit C/d	<u>54,52,200</u>		
	<u>1,04,51,514</u>		<u>1,04,51,514</u>



**ADHOC MAA BAIDEI FILLING STATION**  
**AT/PO: GARA AMARA PRASAD, AMARESWAR, PURI**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING AS ON 31ST MARCH 2020**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<b>To Opening Stock of Materials</b>		<b>By Gross Receipts</b>	<b>13,70,561</b>
Lubricants	12,796	Sales Account	13,70,561
MS & HSD	39,014	Sales (ILubricants)	-
	<u>-</u>		
	51,810	<b>By Closing Stock of Materials</b>	<b>12,20,448</b>
<b>To Purchases</b>		HSD	5,06,125
HSD	5,87,291	Motor Spirit (MS)	7,14,323
Motor Spirit (MS)	18,52,193	Lubricants	-
Lubricants	(12,796)		
	<u>24,26,688</u>		
<b>" Gross Profit C/F</b>	<b>1,12,510</b>		
	<u><b>25,91,009</b></u>		<u><b>25,91,009</b></u>
<b>To Indirect Expenses</b>		<b>By Gross Profit B/d</b>	<b>1,12,510</b>
Salary & Wages	37,565	<b>" Other Miscellaneous receipts:</b>	<b>30,035</b>
Electricity Charges	-	Deler Margin	30,035
Interest on IOCL	1,158		
TT Lock Charges	1,299		
Printing & Stationery	-		
Office Expenses	-		
House Rent	-		
License Fees	12,804		
Repair & Maintainance	2,947		
Staff Fooding	10,600		
DG Expenses	3,077		
Loading & Unloading	-		
Donation & Subscription	100		
Conveyance	850		
Misc. Expenses	-		
	<u>-</u>		
	70,400		
<b>To Net Profit C/d</b>	<b>72,145</b>		
	<u><b>1,42,545</b></u>		<u><b>1,42,545</b></u>



**Notes forming part of the financial statements -**

**Significant Accounting Policies:**

**Basis of accounting and preparation of financial statements**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under historical cost convention on the accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

***Use of estimates***

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

***Materiality***

These Financial Statements, to the extent possible have been prepared with disclosure of all the items and facts which are sufficient enough to influence the decisions of readers or / User of Financial Statements. The items which constitute 1% of the Total Revenue or Rs. 1,00 Lac whichever is higher have been considered as the standard for Materiality.

***Substance Over Form***

These Financial Statements have been prepared applying due diligence to keep the legal forms intact while all care have been taken to reflect transactions in its actual happening and economic reality wherever required to do so.

***Inventories***

Inventories are valued at the lower of cost (on weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. The Cost of Petroleum products such as MS & HSD are valued at the market price prevailing on the date of Balance Sheet. The WIP constitute unmeasured construction work as on the date of balance Sheet. It is valued at Direct Cost of material, Direct labour and other Direct Expenses. Cost of material includes all charges in bringing the goods to the point of sale, including entry tax and other levies, transit insurance and receiving charges.



### ***Depreciation and amortisation***

Fixed Assets are stated at cost. Cost of Fixed Assets includes all direct expenses incurred up to installation of the assets and making it operational thereof. Depreciation on Fixed Assets is provided on ***Written Down Value Method*** as per the provisions of Income Tax Act, 1961.

### ***Construction Contracts***

The Company is engaged in Fixed Price Contracts where the Contract Cost associated with the Construction Contracts is recognised on the on the basis of Actual cost incurred during the Financial Year and the Revenue from such contracts are recognised on realisation basis for amount received from the contractee during the Financial Year.

### ***Revenue recognition***

Income from Contract work is recognized on the date of receipt of payments from the Contractee. Income from Contract business is recognised on realisation basis. The Income from sale of Petroleum products are recognised at the time of delivery at point of sale.

### ***Expenditure***

Expenses are accounted on accrual basis

### ***Borrowing costs***

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan.

### ***Taxes on income***

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.



**Other income**


Income from Interest, Rent and any such other activities is recognised on accrual basis and considered as Other Income.


**Notes on Accounts:**

Party Confirmations from some Sundry Debtors Sundry Creditors and other parties could not be obtained.

For N R MISHRA & CO.  
Chartered Accountants  
FRN 319137E



  
(RANJAN K. SAHOO, FCA)  
PARTNER  
MEMBERSHIP NO-057106  
Place: Bhubaneswar  
Dated: 15<sup>th</sup> January 2021

  
Suresh Chandra Sahoo  
Proprietor