

OM NAMO SIBAYA CONSTRUCTION PVT LTD
 Regd. Office: C/O Manoj Kumar Bhowmik::Baishnabchak::Uttar Purbapalli
 Dist-Purba Medinipur, West Bengal-721637

BALANCE SHEET

<u>EQUITY AND LIABILITIES</u>	Note	March 31, 2019 Amount(Rs.)	March 31, 2018 Amount(Rs.)
<u>Shareholder's Fund</u>			
(a) Share Capital	1	15,000,000.00	15,000,000.00
(b) Reserve & Surplus	2	1,387,688.00	-
<u>Non-Current Liabilities</u>			
(a) Long Term Borrowing	3	27,476,467.00	29,023,111.00
(b) Deferred Tax Liabilities	4	333.00	2,095.00
(c) Other Long Term Liabilities	5	-	-
(d) Long Term Provision	6	-	-
<u>Current Liabilities</u>			
(a) Short Term Borrowing	7	-	-
(b) Trade Payables	8	-	-
(c) Other Current Liabilities	9	155,601,259.00	168,908,727.00
(d) Short Term Provisions	10	-	-
Total		199,465,747.00	212,933,933.00
<u>ASSETS</u>			
<u>NonCurrent Assets</u>			
(a) Fixed Assets			
(i) Tangible Assets	11	57,918.00	79,653.00
(ii) In-Tangible Assets	12	-	-
(b) Non-Current Investment	13	-	-
(c) Deferred Tax Assets(Net)	4	-	-
(d) Long Term Loans & Advances	14	-	-
(e) Other Non-Current Assets	15	-	-
<u>Current Assets</u>			
(a) Work-in-Progress	16	192,319,308.00	205,190,308.00
(b) Current Investment	17	-	-
(c) Inventories	18	-	-
(d) Trade Receivables	19	-	-
(e) Cash & Bank Balance	20	35,719.00	161,170.00
(f) Short Term Loans & Advances	21	-	-
(g) Miscellaneous Assets	22	7,052,802.00	7,502,802.00
Total		199,465,747.00	212,933,933.00

Accounting Policies 23
 Schedules 1 to 22 referred to above form an integral part of the Balance Sheet.
 In terms of our separate report of even date annexed.

Sandeep Das & Associates
 Proprietor
 Membership No. : 067407
 Manjushree Market Complex
 Ground Floor of ESIC Office
 Haldia, (Purba Medinipur)-721602



M/S SANDEEP DAS & ASSOCIATES
 CHARTERED ACCOUNTANT

SANDEEP KUMAR DAS
 M. No. - 067407

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.

Manoj Kumar Bhowmik
 Managing Director

PROFIT AND LOSS ACCOUNT

		<u>March 31, 2019</u>	<u>March 31, 2018</u>
	<u>Sch.</u>	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
	<u>No.</u>		
Income :			
Job Proceeds(Sale of Flats)		49,344,716.00	27,160,000.00
		49,344,716.00	27,160,000.00
Expenditure :			
Cost of Land and Construction Expenses	24	43,362,383.00	23,061,865.00
Administrative, Selling & General Expenses	25	1,459,680.00	921,258.00
Interest on Loan	26	3,113,563.00	3,176,877.00
Depreciation		21,735.00	30,281.00
Deffered Tax Income		333.00	2,095.00
		47,957,028.00	27,188,186.00
(Transfer To Pre-Incorporation Expenses)		1,387,688.00	(28,186.00)
Accounting Policies & Notes on accounts Schedules 24 to 26 referred to above form an integral part of the Profit & Loss Account.	23		

In terms of our seperate report of even date annexed.

Sandeep Das & Associates
 Proprietor
 Membership No. : 067407
 Manjushree Market Complex
 Ground Floor of ESIC Office
 Haldia, (Purba Medinipur)-721602



MIS SANDEEP DAS & ASSOCIATES
 CHARTERED ACCOUNTANT

 SANDEEP KUMAR DAS
 M. No. - 067407

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.

 Manoj Kumar Bhowmik
 Managing Director

OM NAMO SIBAYA CONSTRUCTION PVT LTD

Regd. Office: C/O Manoj Kumar Bhowmik::Baishnabchak::Uttar Purbapalli
Dist-Purba Medinipur, West Bengal-721637

SCHEDULE FORMING A PART OF THE BALANCE SHEET

March 31,2019 March 31,2018

Amount(Rs.)

Amount(Rs.)

SCHEDULE-1

SHARE CAPITAL:

AUTHORISED CAPITAL

150000 Equity Shares @ Rs. 100/-

15,000,000.00

15,000,000.00

ISSUED, SUBSCRIBED & PAID-UP CAPITAL

150000 Equity Shares @ Rs. 100/-

15,000,000.00

15,000,000.00

Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Sl.No	Name of the Shareholder	March 31,2019		March 31,2018	
		No	%	No	%
1	Manoj Kumar Bhowmik	37500	25%	37500	25%
2	Saroj Kumar Bhowmik	37500	25%	37500	25%
3	Sujoy Kumar Bhowmik	37500	25%	37500	25%
4	Lipika Bhowmik	37500	25%	37500	25%

SCHEDULE-2

RESERVE & SURPLUS:

Profit & Loss A/c:

As per last year

Add; During the year

1,387,688.00

1,387,688.00

Schedule - 3

Long Term Borrowing

26,645,818.00

28,192,457.00

II. Unsecured Loan

830,654.00

830,654.00

27,476,467.00

29,023,111.00

Schedule - 4

DEFERRED TAX LIABILITIES/ASSETS (NET)

333.00

Schedule - 5

OTHER LONG TERM LIABILITIES

Schedule - 6

LONG TERM PROVISIONS

Schedule - 7

SHORT TERM BORROWINGS

Schedule - 8

TRADE PAYABLES

OM NAMO SIBAYA CONSTRUCTION PVT. LTD

Manoj K. Bhowmik
Managing Director



<u>Schedule - 9</u>		
<u>OTHER CURRENT LIABILITIES</u>		
Advance from Customer	37,647,543.00	166,427,870.00
Payable against Work-in-progress	117,953,716.00	2,480,857.00
	155,601,259.00	168,908,727.00
<u>Schedule - 10</u>		
<u>12 SHORT TERM PROVISIONS</u>		
<u>SCHEDULE -11</u>		
<u>FIXED ASSETS -TANGIBLE</u>		
Gross Block	355,399.00	355399
Less: Depreciation	297,481.00	275746
Net Block	57,918.00	79,653.00
<u>SCHEDULE -12</u>		
<u>FIXED ASSETS - INTANGIBLE</u>		
<u>SCHEDULE -13</u>		
<u>NON CURRENT INVESTMENTS</u>		
<u>SCHEDULE -14</u>		
<u>LONG TERM LOANS AND ADVANCES</u>		
<u>SCHEDULE -15</u>		
<u>OTHER NON CURRENT ASSETS</u>		
<u>SCHEDULE :16</u>		
<u>WORK IN PROGRESS</u>	192,319,308.00	205,190,308.00
	192,319,308.00	205,190,308.00
<u>SCHEDULE -17</u>		
<u>CURRENT INVESTMENTS</u>		
<u>SCHEDULE -18</u>		
<u>INVENTORIES</u>		
<u>SCHEDULE -19</u>		
<u>TRADE RECEIVABLES</u>		
<u>SCHEDULE :20</u>		
<u>CASH AND BANK BALANCES</u>		
Cash in Hand	32,825.00	26,666.00
Cash at Bank -	2,894.00	134,504.00
	35,719.00	161,170.00
<u>SCHEDULE -21</u>		
<u>SHORT TERM LOAN AND ADVANCE</u>		
<u>SCHEDULE -22</u>		
<u>MISCELLANEOUS ASSETS</u>		
<u>Pre-Incorporation Expenses</u>		
As Per Last Balance	7,502,802	7,952,802.00
Less: Amortization	450,000.00	450,000.00
	7,052,802.00	7,502,802.00

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.
Manoj K. Bhattacharya
 Director

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.
Manoj K. Bhattacharya
 Managing Director



SCHEDULE-11

STATEMENT OF FIXED ASSETS AS PER COMPANY ACT, 1956 AS AT 31ST MARCH, 2019

S/L No.	Particulars	Rate	As at April 1, 2017	Addition During the Year		Sales During the Year	As at March 31, 2019	Depreciation		As at March 31, 2019	Net Block	Amount (Rs.)
				Date	Cost			Upto March 31, 2018	During the Year			
01	Furniture & Fixture	27.12%	147,355.00	-	-	-	147,355.00	108,235.00	10,609.00	118,844.00	28,511.00	39,120.00
02	Electrical Installation	26.76%	112,634.00	-	-	-	112,634.00	73,186.00	10,556.00	83,742.00	28,892.00	39,448.00
03	Computer & Software	67.94%	34,210.00	-	-	-	34,210.00	33,937.00	185.00	34,122.00	88.00	273.00
04	Airconditioner	47.44%	51,200.00	-	-	-	51,200.00	60,388.00	385.00	60,773.00	427.00	812.00
Total			355,399.00	-	-	-	355,399.00	275,746.00	21,735.00	297,481.00	57,918.00	79,653.00

STATEMENT OF FIXED ASSETS AS PER INCOME TAX ACT, 1961 AS AT 31ST MARCH, 2019

S/L No.	Particulars	Rate	Opening Value	Addition During the Year		Sales During the Year	As at March 31, 2019	Depreciation		Total Depreciation	WDV as on 31.03.2019
				<180 Days	> 180 Days			<180 Days	> 180 Days		
01	Furniture & Fixture	10.00%	86,872.00	-	-	-	86,872.00	-	8,687.00	8,687.00	78,185.00
02	Electrical Installation	10.00%	76,549.00	-	-	-	76,549.00	-	7,655.00	7,655.00	68,894.00
03	Computer & Software	40.00%	526.00	-	-	-	526.00	-	210.00	210.00	316.00
04	Airconditioner	15.00%	27,154.00	-	-	-	27,154.00	-	4,073.00	4,073.00	23,081.00
Total			191,101.00	-	-	-	191,101.00	-	20,625.00	20,625.00	170,476.00



MIS SANDIP DAS & ASSOCIATES
CHARTERED ACCOUNTANTS
SANDIP KUMAR DAS
M. No. - 067407

MANMO SIBAYA CONSTRUCTION PVT. LTD.
Managing Director

OM NAMO SIBAYA CONSTRUCTION PVT LTD
 Regd. Office: C/O Manoj Kumar Bhowmik::Baishnabchak::Uttar Purbapalli
 Dist-Purba Medinipur, West Bengal-721637

SCHEDULE FORMING A PART OF THE PROFIT & LOSS ACCOUNT

	<u>March 31, 2019</u>	<u>March 31, 2018</u>
	<u>Amount(Rs.)</u>	<u>Amount(Rs.)</u>
Schedule - 24		
Cost of Land and Construction Expenses		
Add: Opening Work-in-Progress (Refer note below)	205,190,308.00	144,981,251.00
Add : Cost of Land & development	30,491,383.00	83,270,922.00
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Less: Closing Work-in-Progress	235,681,691.00	228,252,173.00
	192,319,308.00	205,190,308.00
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	43,362,383.00	23,061,865.00
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Schedule - 25		
Administrative, Selling & General Expenses : [Refer note below]		
Salary & Bonus	362,000.00	96,000.00
Printing & Stationery	19,725.00	13,624.00
Travelling Expenses	54,780.00	7,842.00
Advertisement & Publicity Exp.	132,470.00	21,312.00
Sales Promotion	88,200.00	35,600.00
Conveyance Expenses	6,500.00	4,440.00
Office Rent	18,000.00	18,000.00
Telephone & Communication Expenses	41,540.00	32,898.00
Electricity Charges	82,823.00	78,842.00
Festival Celebration Expenses	25,400.00	14,000.00
Postage & Stamp	1,580.00	1,086.00
News Paper & Periodicals	5,700.00	4,720.00
Licence & Taxes	12,430.00	12,430.00
Bank Charges	45,032.00	30,014.00
Accounting Charges	25,000.00	18,000.00
Audit Fees	20,000.00	15,000.00
Consultancy Fees	68,500.00	67,450.00
General Expenses	450,000.00	450,000.00
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	1,459,680.00	921,258.00
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Schedule - 26		
Interest on Loan :		
	<hr/>	<hr/>
	3,113,563.00	3,176,877.00
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Notes: Previous year figure regrouped, wherever necessary

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.

Manoj Kumar Bhowmik
 Director

OM NAMO SIBAYA CONSTRUCTION PVT. LTD.
Manoj Kumar Bhowmik
 Managing Director



M/S SANDEEP DAS & ASSOCIATES
 CHARTERED ACCOUNTANT
Sandeep Kumar Das
 SANDEEP KUMAR DAS
 M. No. - 067407