

**M/S MEGA BUILDERS
SILIGURI**

Balance Sheet as on 31st March' 2018

Liabilities	Amount	Amount	Assets	Amount	Amount
Partner's Capital Account [Schedule I annexed]			Fixed Assets [Schedule IV annexed]		1044635.00
V. K. Udyog Ltd	57500000.00		Current Assets, Loans and Advances		
Salputri Marketing (P) Ltd	26200000.00		Closing WIP	599361529.59	
Suraksha Vyapaar (P) Ltd	105645000.00	189345000.00	[As taken, valued & Certified by a Partner]		
Naresh Kumar Agarwal	0.00		Loans & Advances		
Partner's Current Account [Schedule II annexed]			I.T. Refundable (AY 17-18)	331091.40	
V. K. Udyog Ltd	2743275.15		TDS (AY: 2018- 19)	2387814.96	
Salputri Marketing (P) Ltd	2743275.15		Security Deposit	121952.00	
Suraksha Vyapaar (P) Ltd	2743275.14	8230709.11	Advances to Suppliers	1177806.00	
Naresh Kumar Agarwal	883.67		Other Receivables	11463.19	
Unsecured Loan [Schedule III annexed]		39801176.00	Input GST	7752737.00	
Current Liabilities & Provisions			Cash at Bank		
Duties & Taxes Payable	890546.00		HDFC Bank Ltd., H C Road, Slg. [C/D A/c No. 50200013610024]	13531.50	
Advances from Customers	345466876.00		HDFC Bank Ltd., H C Road, Slg. [C/D A/c No. 12392320001164]	693200.37	
Sundry Creditors	30796679.00		ICICI Bank Ltd, [A/c No. 020805005273]	328860.00	
Audit Fees Payable	43000.00	377197101.00	Fixed Deposit	112243.50	
			HDFC Bank Ltd., Slg.		
			Cash in Hand	1237121.60	613529351.11
			[As Certified by a Partner]		
			[Includes Rs. 600000/- seized by ITD during Search operation during the year]		
		614573986.11			614573986.11

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Partner

MEGA BUILDERS
Naresh Kumar Agarwal
PARTNER

As per our report attached herewith

For AGARWAL HEMANT & CO.
Chartered Accountants
FRN No. 322626E

H. K. Agarwal
Partner

Place: 32, Nehru Road, Siliguri

Date: The 25th day of September 2018

**M/S MEGA BUILDERS
SILIGURI**

Profit & Loss A/c for the period ended 31st March' 2018

Particulars	Amount	Particulars	Amount
To Opening Stock WIP	525048500.00	By Sales	90893500.00
To Purchases - Material	85664441.46	By Closing Stock WIP	599361529.59
To Salary & Wages	1668983.00		
To Contract Works	42002304.73		
To Fire Contract Works	25000.00		
To Professional & Consultancy Fees	2848809.00		
To Coolie & Cartage	165236.00		
To Transportation Expenses	83000.00		
To Electricity Expenses	944420.00		
To Fuel & Lubricant Expenses	94528.40		
To Uttorayon Maintenance Charges	199702.00		
To Water Expenses	18675.00		
To Lift Expenses	11902847.54		
To Site & Maintenance	0.00		
To Security Charges	649326.00		
To Interest on Unsecured Loans	12026407.00		
To Depreciation on Plant & Machinery	124499.00		
To Gross profit c/d	6788350.46		
	690255029.59		690255029.59
To Rent, Rates & Taxes	257555.00	By Gross profit b/d	6788350.46
To Administration Charges	5615.00	By Interest on FD	1315269.62
To Travelling & Conveyance	750.00		
To Telephone & Mobile Expenses	81821.00		
To Printing & Stationery	44093.00		
To Office Repairs & Maintenance	100334.00		
To Commission & Brokerage	79023.00		
To Donation	22500.00		
To Interest on TDS	1429.00		
To Interest on P.Tax	7.00		
To Trade Licence Fee	5500.00		
To Auditor's Remuneration	43000.00		
To Miscellaneous Expenses	423684.02		
To Depreciation on office assets	66541.00		
To Net Profit c/d	6971768.06		
	8103620.08		8103620.08
To Balance carried to Partners Current A/c	8836494.11	By Balance b/f	1864726.05
	8836494.11	By Net Profit b/d	6971768.06
			8836494.11

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Partner

MEGA BUILDERS
Narshi Kumar Agarwal
PARTNER

As per our report attached herewith

For AGARWAL HEMANT & CO.
Chartered Accountants
FRN No. 322626E


H. K. Agarwal
Partner

Place: 32, Nehru Road, Siliguri

Date: The *25th* day of *September*, 2018

M/S MEGA BUILDERS
SILIGURI

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE- I :PARTNERS CAPITAL ACCOUNT

V. K. Udyog Ltd

AABCV0316N

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Drawings	10000000.00	By Balance b/d	62500000.00
To Balance c/d	57500000.00	By Addition	5000000.00
	67500000.00		67500000.00

Salputri Marketing (P) Ltd
AAMCS8929D

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Drawings	20000000.00	By Balance b/d	46200000.00
To Balance c/d	26200000.00		
	46200000.00		46200000.00

Suraksha Vyapaar (P) Ltd
AALCS2834E

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Drawings	17100000.00	By Balance b/d	103645000.00
To Balance c/d	105645000.00	By Addition	19100000.00
	122745000.00		122745000.00

Naresh Kumar Agarwal
ACYPA5122D

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Drawings	0.00	By Balance b/d	0.00
To Balance c/d	0.00	By Addition	0.00
	0.00		0.00



SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE-II :PARTNERS CURRENT ACCOUNT

V. K. Udyog Ltd

AABCV0316N

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Income Tax (AY 17-18)	201928.33	By Balance b/d	0.00
To Balance c/d	2743275.15	By Share in Profit (AY 17-18)	621513.19
		By Share in Profit during the year	2323690.29
	2945203.48		2945203.48

Salputri Marketing (P) Ltd

AAMCS8929D

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Income Tax (AY 17-18)	201928.33	By Balance b/d	0.00
To Balance c/d	2743275.15	By Share in Profit (AY 17-18)	621513.19
		By Share in Profit during the year	2323690.29
	2945203.48		2945203.48

Suraksha Vyapaar (P) Ltd

AALCS2834E

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Income Tax (AY 17-18)	201928.34	By Balance b/d	0.00
To Balance c/d	2743275.14	By Share in Profit (AY 17-18)	621513.19
		By Share in Profit during the year	2323690.29
	2945203.48		2945203.48

Naresh Kumar Agarwal

ACYPA5122D

Dr.		Cr.	
Particulars	Amount	Particulars	Amount
To Income Tax (AY 17-18)	0.00	By Balance b/d	0.00
To Balance c/d	883.67	By Share in Profit (AY 17-18)	186.48
		By Share in Profit during the year	697.19
	883.67		883.67

