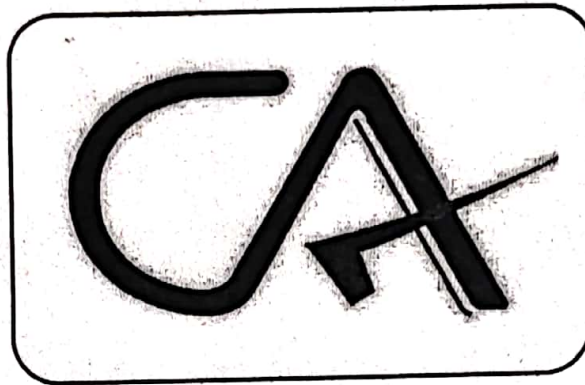


AISHWARYA RATHI & CO
CHARTERED ACCOUNTANTS

Metro Plaza, 2ND Floor
S.F. Road, Siliguri- 734005



AUDIT REPORT FOR THE YEAR ENDED 31ST MARCH 2019

BUILDWORTH DEVELOPERS

SILIGURI

MIS. BUILDWORTH DEVELOPERS
Manish Kumar Ajewal
PARTNER



Aishwarya Rathi & Co

Chartered Accountants

Office : Metro Plaza, 2nd Floor

S. F. Road, Siliguri-734005

Mob.: 9832830007

E-mail : caaishwaryarathi@gmail.com

FORM NO. 3CB

[See rule 6G(1)(b)]

AUDITOR'S REPORT

1. We have examined the Balance Sheet as on 31st March, 2019 and the Profit and Loss account for the period beginning from 1st April 2018 to ending on 31st March 2019 , attached herewith of, **BUILDWORTH DEVELOPERS**, Permanent Account No. **AATFB0552D**.
2. We certify that the Balance Sheet and the Profit and Loss are in agreement with the books of account maintained at the office at 6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal.
3. We have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
4. In our opinion, proper books of account have been kept at the head office of the assessee as far as appear from my examination of the books.
5. In our opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, give a true and fair view :-
 - (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2019;
 - and
 - (ii) in the case of the profit and loss account of the profit of the assessee for the year ended on that date.

FOR AISHWARYA RATHI & CO
CHARTERED ACCOUNTANTS
F.R. No. 330728E

PLACE: SILIGURI

Dated: 16th August, 2019

[CA. AISHWARYA RATHI]

Proprietor

M. No. 313490

UDIN: 19313490AAAAAK2305



M/S. BUILDWORTH DEVELOPERS

Manish Kumar Agarwal
PARTNER

M/S BUILDWORTH DEVELOPERS

6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal

BALANCE SHEET AS ON 31ST MARCH, 2019

LIABILITIES	AMOUNT ₹	ASSETS	AMOUNT ₹
<u>PARTNER'S CAPITAL ACCOUNT</u> (As per details)	66,60,754.74	<u>FIXED ASSETS</u> (As per details)	32,388.67
<u>SECURED LOAN</u>	24,46,00,408.00	<u>CURRENT ASSETS & ADVANCES</u>	
<u>CURRENT LIABILITIES & PROVISIONS</u>		Work-in-progress	25,08,24,472.36
ST Payable	2,830.65	(As Certified)	
ST Payable	2,830.65	Advances to Suppliers	6,81,111.00
Payable	18,05,725.00	GST Input	8,86,247.00
Provision for Audit Fees	7,000.00	Cash at Bank	5,90,054.01
	18,18,386.30	Cash in Hand (As Certified)	65,276.00
	25,30,79,549.04		25,30,79,549.04

AUDITOR'S REPORT

In term of Report of even date attached

**FOR AISHWARYA RATHI & CO
CHARTERED ACCOUNTANTS**

M/S BUILDWORTH DEVELOPERS

Harish Kumar

Partner
Partner

M/S BUILDWORTH DEVELOPERS

Vinod Kumar

Partner
Partner

SILIGURI
16-08-2019

Rathi

**[AISHWARYA RATHI]
PROPRIETOR**



M/S. BUILDWORTH DEVELOPERS

Harish Kumar

PARTNER

M/S BUILDWORTH DEVELOPERS
6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal

TRADING AND PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDING 31.03.2019

PARTICULARS	AMOUNT ₹	PARTICULARS	AMOUNT ₹
To Audit Fees	9,500.00		
" Bank Charges	4,081.61		
" Conveyance Charges	120.00		
" Depreciation	2,627.00		
" Fooding Expenses	9,720.00		
" General Expenses	495.00		
" Late fees on TDS	51.00		
" Legal Charges	2,500.00		
" Postage & Courier Charges	80.00		
" Printing & Stationery	2,932.00		
" Professional Fees	2,200.00		
" Professional Tax	300.00		
" Round off	2.65		
" Transportation Charges	200.00		
" Vehicle Expenses	3,400.00		
		By Net Loss	38,209.26
	38,209.26		38,209.26

AUDITOR'S REPORT

In term of Report of even date attached

FOR AISHWARYA RATHI & CO
CHARTERED ACCOUNTANTS

M/S BUILDWORTH DEVELOPERS

Hemish Kumar Agarwal

PARTNER

Partner

M/S BUILDWORTH DEVELOPERS

Vineet Bansal

Partner

PLACE :: SILIGURI
DATE :: 16-08-2019

Rathi

[AISHWARYA RATHI]
PROPRIETOR



M/S. BUILDWORTH DEVELOPERS
Hemish Kumar Agarwal
PARTNER

M/S BUILDWORTH DEVELOPERS

6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal

PARTNERS CAPITAL ACCOUNT AS ON 31st MARCH, 2019

NAME	BALANCE AS ON 01.04.2018	INTEREST	REMUNERATION	SHARE OF PROFIT / LOSS	ADDITIONS	WITHDRAWALS	FIRM TAX W/OFF	BALANCE AS ON 31.03.2019
Komal Agarwal	4,99,741.00		-	(9,552.315)	-	-	-	4,90,188.69
Manish Kumar Agarwal	4,99,741.00		-	(9,552.315)	-	-	-	4,90,188.69
Prem Agarwal	4,99,741.00		-	(9,552.32)	47,00,000.00	-	-	51,90,188.69
Vineet Bansal	4,99,741.00		-	(9,552.32)	-	-	-	4,90,188.69
TOTAL	19,98,964.00	-	-	(38,209.26)	47,00,000.00	-	-	66,60,754.74



M/S. BUILDWORTH DEVELOPERS

Manish Kumar Agarwal
PARTNER

M/S BUILDWORTH DEVELOPERS
 6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2019

NAME OF ASSETS	RATE	OPENING W.D.V	ADDITIONS		DEDUCTION	TOTAL	DEPRECIATION	CLOSING W.D.V
			1ST HALF	2ND HALF				
Block - C	15%							
Biomtric machine		-	-	6,500.00	-	6,500.00	488.00	6,012.00
CCTV Camera		-	-	11,740.00	-	11,740.00	881.00	10,859.00
Motor Pump		-	-	16,775.67	-	16,775.67	1,258.00	15,517.67
TOTAL		-	-	35,015.67	-	35,015.67	2,627.00	32,388.67
		-	-	35,015.67	-	35,015.67	2,627.00	32,388.67



M/S. BUILDWORTH DEVELOPERS
Henrik Kumar Agarwal
PARTNER

M/S BUILDWORTH DEVELOPERS

6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal

DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2019

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<u>Advance to Suppliers</u>		
R.K Agarwal & Associates	3,31,111.00	
Uttam Das	3,50,000.00	6,81,111.00
<u>GST Input</u>		
CGST	3,77,988.00	
SGST	3,77,988.00	
IGST	1,30,271.00	8,86,247.00
<u>Cash at Bank</u>		
Allahabad Bank (A/c No. 50433575511)	35,495.00	
HDFC Bank (A/c No. 50200036336902)	6,606.00	
State Bank of India (A/c No. 38033754277)	5,47,953.01	5,90,054.01



M/S. BUILDWORTH DEVELOPERS

Manish Kumar Agarwal

PARTNER

M/S BUILDWORTH DEVELOPERS**6, Lyons Range, Unit No. 2, 5th Floor, Kolkata, 700001, West Bengal****BANK RECONCILIATION STATEMENT**

STATE BANK OF INDIA

A/c No. 38033754277

SL.No.	Particulars	Amount	Amount
	Balance as per Bank Book		5,47,953.01
	Add: <u>Cheque issued but not cleared by bank</u>		
1	26.03.2019 Jai Builders	2,20,501.00	
2	26.03.2019 Pioneer Hardware Store	10,250.00	
3	26.03.2019 Radha Trading Co.	89,307.00	
4	26.03.2019 Shiv Builder Centre	32,595.00	
5	26.03.2019 Singha Earthmovers	31,377.00	
6	26.03.2019 Shri Maharaja Building Industries	51,250.00	
7	26.03.2019 Mukherjee Pumps	19,470.00	
8	28.03.2019 Global Power	36,694.00	
9	31.03.2019 Abdul Ali	99,000.00	
10	31.03.2019 Anish Kr Das	18,000.00	
11	31.03.2019 Amulya Security Force	31,137.00	
12	31.03.2019 Biswajit Roy	19,000.00	
13	31.03.2019 Raju Roy	10,500.00	6,69,081.00
	Add: <u>Cheque/cash deposited not entered in books</u>		-
	Balance as per Bank Statement		12,17,034.01



M/S. BUILDWORTH DEVELOPERS
Manish Kumar Raju
 PARTNER

BUILDWORTH DEVELOPERS

KOLKATA

NOTES ON ACCOUNTS

1. RECOGNITION OF INCOME & EXPENDITURE :

All known incomes and expenditures are recognized on accrual basis except some revenue expenditure like Telephone etc.

2. METHOD OF ACCOUNTING :

The firm has applied mercantile system of accounting. There is no change in the method of Accounting employed during the year.

3. FIXED ASSETS :

Fixed Assets have been valued at cost less depreciation.

FOR AISHWARYA RATHI & CO
CHARTERED ACCOUNTANTS
F.R. No. 330728E



[CA. AISHWARYA RATHI]

Proprietor

M. No. 313490

UDIN: 19313490AAAAAK2305



M/S BUILDWORTH DEVELOPERS
Henish Kumar Agrewal
PARTNER

Partner

M/S BUILDWORTH DEVELOPERS
Vineet Bansal
PARTNER

Partner

M/S. BUILDWORTH DEVELOPERS
Henish Kumar Agrewal
PARTNER