

HASMUKH KANTILAL DAVE
(PROP. : SHREE RAM TRADERS & S R BUILDCON)
205, TURNING POINT COMPLEX, SAHKARI HAT, WAGHAWADI ROAD, BHAVNAGAR
BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS	SCH NO	AMOUNT
SOURCES OF FUNDS		
CAPITAL	1	3,83,72,171.52
SECURED LOANS	2	5,23,04,772.52
UNSECURED LOANS	3	11,28,74,768.80
CURRENT LIABILITIES	4	6,11,00,499.98
TOTAL		26,46,52,212.82
APPLICATION OF FUNDS		
FIXED ASSETS	5	58,38,413.64
INVESTMENTS	6	1,40,43,544.00
INVENTORY	7	13,56,52,032.00
SUNDRY DEBTORS	8	7,28,31,758.00
CASH AND BANK	9	17,36,928.02
OTHER CURRENT ASSETS	10	1,30,33,227.00
LOANS AND ADVANCES (ASSETS)	11	2,15,16,310.16
TOTAL		26,46,52,212.82

Schedules 1 to 18 form an integral part of accounts

In terms of our attached report of even date

For, **SHREE RAM TRADERS & S R BUILDCON**

HASMUKH
KANTILAL
DAVE

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HASMUKH KANTILAL
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Date: 2021.12.21
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HASMUKH KANTILAL DAVE
(PROPRIETOR)

For, **A J MANDERA & CO.**
CHARTERED ACCOUNTANTS
FRN : 0112611W

ANIL
JAYANTILAL
MANDERA

Digitally signed by ANIL
JAYANTILAL MANDERA
Date: 2021.12.21
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ANIL JAYANTILAL MANDERA
(PARTNER)
M. NO. : 040753

Place : BHAVNAGAR
Date : 22.11.2021
UDIN : 21040753AAAABU5358

HASMUKH KANTILAL DAVE

(PROP. : SHREE RAM TRADERS & S R BUILDCON)

205, TURNING POINT COMPLEX, SAHKARI HAT, WAGHAWADI ROAD, BHAVNAGAR

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021**Schedule : 1****Capital Account**

Particulars	Amount	Particulars	Amount
To Withdrawal	5,25,885.01	By Opening Balance	2,51,70,790.33
To LIC Insurance Premium	6,65,744.00	By Net Profit	1,46,57,078.20
To TDS F.Y 2019-20	4,96,378.00	By It Refund	1,04,955.00
To Self Assement Tax	1,74,390.00	By BSNL Deposit Refund	1,350.00
To Closing Balance	3,83,72,171.52	BY Profit From Partnership firm	3,00,395.00
Total	4,02,34,568.53	Total	4,02,34,568.53

Schedule : 2**SECURED LOANS**

PARTICULARS	AMOUNT
SECURED LOANS	
SBI CC DE-2 A/C NO. 39750431886	73,03,199.00
SBI CC DE-I & III A/C NO. 39749766996	1,67,86,056.00
Total	2,40,89,255.00
SECURED LOANS - PERSONAL	
COSMOS BANK CAR LOAN 05780152329 (JEEP)	8,97,158.00
SECURED LOAN FROM LIC (818861076)	15,38,000.00
SECURED LOAN FROM LIC (818996107)	5,25,700.00
SECURED LOAN FROM LIC (819031752)	15,78,800.00
SECURED LOAN FROM LIC (819116956)	10,56,100.00
SECURED LOAN FROM LIC (819120082)	2,41,900.00
SECURED LOAN FROM LIC (819120083)	2,06,300.00
SECURED LOAN FROM LIC (819120089)	80,000.00
SECURED LOAN FROM LIC (819120090)	67,700.00
Total	61,91,658.00
SECURED LOANS-SHREE RAM TRADERS	
COSMOS BANK CC A/C. 05760010125	1,58,35,320.04
COSMOS COVID LOAN A/C NO. 0577533019	49,95,631.00
HDFC CAR LOAN A/C.	11,92,908.48
Total	2,20,23,859.52
TOTAL	5,23,04,772.52

Schedule : 3**UNSECURED LOANS**

PARTICULARS	AMOUNT
UNSECURED LOANS	
KANTIBHAI M DAVE	12,36,784.00
MANCHHABEN K DAVE	2,41,540.00
Total	14,78,324.00
UNSECURED LOANS -PERSONAL	
AMVATA EXIM PVT LTD	14,79,654.00
CHIRAG H JANI	20,34,122.00
DHARMENDRASINH D GOHIL	9,14,250.00
DIPTI HITESH MEHTA	18,00,000.00
DUANPHEN TRADING PVT. LTD.	1,55,54,000.00
GITABA D GOHIL	10,00,000.00
HARSHYAMSINH ZALA	45,50,000.00
HASMUKH K DAVE (HUF)	1,22,66,633.00
HASUMATIBEN JASVANTRAI SHAH	15,00,000.00

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K K ENTERPRISE	30,94,000.00
KAMLESH DUNGARSHIBHAI MAROO (HUF)	15,00,000.00
KANTILAL M DAVE (USL)	2,33,53,576.80
KETUL CHEMICALS	10,00,000.00
KISHORBHAI K. SHAH-HUF	10,00,000.00
MAHENDIHASAN A VARTEJI	23,46,459.00
MAHIMA DEVELOPERS	1,07,573.00
MINERAL AND METAL INDUSTRIES	26,89,272.00
MYRA INTERNATIONAL	29,59,417.00
NIRMALABEN H DAVE	1,26,16,473.00
POOJA RATILAL RATHOD	6,28,850.00
REKHABEN PANKAJBHAI VORA	17,45,209.00
SAMIR RAMNIKBHAI GOHEL (HUF)	7,31,400.00
SHIV ELECTRONICS	30,00,000.00
SHREE RAM DEVELOPERS	9,78,492.00
VIRENDRA K SHETH	10,50,000.00
YOGESHBHAI G MANDALIA	12,00,000.00
Total	10,10,99,380.80
<u>UNSECURED LOANS -SHREE RAM TRADERS</u>	
CHIRAG H. JANI	8,30,994.00
GAFAR KASAMBHAI MATVA (USL)	2,51,325.00
JAGAT MULSHANKARBHAI JANI	17,57,503.00
JIGNESH M JANI	28,19,800.00
LILADEVI TULSIDAS	20,73,596.00
MULSHANKARBHAI K JANI (HUF)	17,14,453.00
TULSIDAS GIRDHARDAS (HUF)	8,49,393.00
Total	1,02,97,064.00
TOTAL	11,28,74,768.80

Schedule : 4**CURRENT LIABILITIES**

PARTICULARS	AMOUNT
<u>BOOKING DEPOSITS FROM CUSTOMERS -DE-II</u>	
ALPABEN AJAYBHAI VADGAMA	1,56,000.00
BHARTIBEN JAYESHBHAI ABHANI	2,00,000.00
BHARTIBEN M CHAUHAN	1,40,000.00
BHARTIBEN NALINKUMAR MEHTA	2,01,000.00
BOGHABHAI SODABHAI SATIYA	9,22,528.00
CHETANABEN RAJANBHAI UPADHYAY	6,50,000.00
DIPIKABEN MANISHBHAI RATHOD	7,97,000.00
HEENA JAYESH GONDALIYA (DE-I)	5,50,000.00
HIMABEN B PARMAR	2,16,000.00
JAYPRAKASH J MEHTA	1,05,000.00
JITENDRA R. SOLANKI	5,32,000.00
MANIBEN GANESHBHAI PARMAR	10,61,500.00
MANSI CHINTANBHAI MUNI	8,84,500.00
NEERAJ H PANDYA	1,58,020.00
NIRALI P. TRIVEDI (SALES)	7,07,402.00
NISHABEN DIPAKBHAI HIRANI	12,90,000.00
RACHANABEN A. MEHTA	16,98,000.00
RAJANBHAI AMRUTLAL UPADHYAY	11,00,000.00
RASHMIBEN ANANTRAI DAVE	9,24,000.00
SAMANTBHAI BHOPABHAI SATIYA	7,63,000.00
SEJAL DHANANJAY DEVMURARI	1,70,000.00
TRUPTIBEN ARVINDBHAI SAPARIYA	1,00,000.00
USHABEN RASHIKBHAI PARMAR	2,18,000.00
VIJAYBHAI BARAD	10,00,000.00
Total	1,45,43,950.00

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BOOKING DEPOSITS FROM CUSTOMERS -DEV AURAM

AMIT JAYANTKUMAR PARMAR	2,51,000.00
BIPINKUMAR CHHAGANBHAI SAVALIYA	1,35,000.00
MRUDULABEN N PATHAK	7,51,000.00
Total	11,37,000.00

BOOKING DEPOSITS FROM CUSTOMERS -DE-I

AMRUTLAL VANMALIDAS UPADHYAY	1,50,000.00
ANITA UMESH KOTADIYA	21,51,000.00
ARCHITA MANOHAR PARMAR	2,13,400.00
DAKSHABEN RASIKBHAI BHEDA	1,34,000.00
DIPIKABEN KIRANBHAI PARMAR	20,46,915.00
GEETABEN SURESHBHAI SHIYAL	18,22,000.00
HARDIK PANKAJBHAI MAKWANA	20,31,970.00
KRISHNABEN B. DAS	5,000.00
MANISHABEN HASMUKHBHAI MARU	13,24,000.00
MINAXIBEN M. VYAS	2,22,600.00
NEELAMBEN RAJESHBHAI PARMAR	1,58,000.00
NIRAV MAHENDRABHAI SHETH (A-504)	1,94,000.00
NITINBHAI PANDIYA	1,94,000.00
PANKAJBHAI GORDHANBHAI PARMAR	20,90,000.00
PARAS C. PANDYA	1,30,000.00
PAYALBEN HIMANSHUBHAI GONDALIYA	14,97,049.00
PRASHANTBHAI OZA	1,16,600.00
RANJANBEN N. GOHIL	15,45,000.00
REKHABEN VIRAMDEV JOGRANA	12,60,000.00
RENUKABEN SAMIRBHAI RATHOD	2,08,950.00
TEJALBEN BHUPATBHAI SATHIYA	2,02,400.00
Total	1,76,96,884.00

BOOKING DEPOSITS FROM CUSTOMERS -DE-III

ABHIJATSINH G CHAUHAN	6,23,000.00
AKHILESH MAHESHKUMAR DIXIT	8,51,848.00
BHAVIKABEN MANISHBHAI HALVADIYA	8,24,000.00
DEVENDRABHAI JAYSHANKAR PANDYA	45,000.00
DIVYABEN GIDAVANI	4,34,000.00
GIGABHAI MASHRIBHAI DHAPA (G-4)(DE-III)	3,60,000.00
GOPAL RAMESHBHAI MAKWANA	10,10,000.00
KALPANABEN HARESHBHAI RAVAL	1,55,000.00
KULDIP SURESHBHAI KOISA	1,50,000.00
SONALBEN NIRAVBHAI UPADHYAY	8,99,000.00
VINOD KANTIBHAI CHAUHAN	5,00,000.00
VIVEKBHAI HARSORA	2,00,000.00
Total	60,51,848.00

CREDITOR FOR GOODS-SHREE RAM TRADERS

AGR ENTERPRISES	55,20,230.00
EKTA BIO DIESEL	3,19,830.00
VENTURE IMPEX	74,121.00
Total	59,14,181.00

CREDITORS FOR EXPENSES

ATUL S BHATT	17,373.00
HARDEV D NAKUM	18,324.00
KIRTI ROADWAYS	8,636.00
MAYANK K VADODARIA	24,860.00
PROWEL DIGI ADD	31,657.00
SHAH MAHABHADRA MAHABAL	5,000.00
SHAH NIRANJAN AMULAKH	5,000.00
VIJAY KHODIDASBHAI CHAUHAN	22,460.00
VIMAL VALJIBHAI SATHIYA	2,84,625.00

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VINOD ARJAN YADAV	65,505.00
Total	4,83,440.00
<u>CREDITORS FOR EXPENSES-SHREE RAM TRADERS</u>	
J R LOGISTICS	11,520.00
NIRMALABEN H DAVE (OFFICE RENT)	4,15,875.00
SHREE RAM ROADLINES	3,22,170.00
SOYAB GAFARBHAI MATVA	2,60,773.00
Total	10,10,338.00
<u>CREDITORS FOR GOODS</u>	
ARIHANT TRADELINK	47,790.00
CHAMUNDA STONE CRUSHER	6,58,196.00
CHARVI ENTERPRISE	57,128.00
G LIGHTING	1,48,257.00
HI-BOND CEMENT INDIA PVT LTD	2,21,000.00
J K PAINTS	96,499.00
KAHAN TRADERS	8,17,468.00
KIRAN BRICKS MANUFACTURING COMPANY	7,910.00
MAHADEV STONE	5,33,733.00
MEHUL TRADERS	61,000.00
PRINCE METAL INDUSTRIES	56,758.00
SHIV STONE CRUSHER	5,042.00
SHOBHA BRICKS PRODUCTION CO	15,106.00
SHREE GANESH TRADERS	14,010.00
SHREE RAJESHWARI MOSAIC TILES	7,027.00
SHREE RAM TRADERS (PURCHASE)	85,000.00
Total	28,31,924.00
<u>OTHER CURRENT LIABILITIES</u>	
FLAT MAINTANANCE (DE-II) (WING-A)	3,58,850.00
FLAT MAINTANANCE (DE-II) (WING-B)	4,51,250.00
JAYSHREEBEN SURESHBHAI PRAJAPATI	1,000.00
KAJALBEN RAVIBHAI BHEDA	1,65,000.00
KANTIBHAI M DAVE	22,74,625.72
PROVISION FOR RMC EXP	17,58,497.00
SAGAR DEEPAK KHAVDIYA	10,00,000.00
SALARY PAYABLE	57,000.00
Total	60,66,222.72
<u>OTHER CURRENT LIABILITIES - PERSONAL</u>	
KANTIBHAI M DAVE	604.58
TDS PAYABLE (94A)(FY 2020-21)	6,03,222.00
TDS PAYABLE (94H) (FY 2020-21)	3,193.00
Total	6,07,019.58
<u>OTHER CURRENT LIABILITIES-SHREE RAM TRADERS</u>	
KANTILAL M. DAVE	88,655.00
SALARY PAYABLE	28,000.00
Total	1,16,655.00
<u>STATUTORY LIABILITIES</u>	
CGST PAYABLE FY-20-21	71,800.00
SGST PAYABLE FY 20-21	71,800.00
TDS (94A) (FY 2020-21)	11,729.00
TDS (94C) (FY 2020-21)	54,003.00
TDS (94J) (FY 2020-21)	50,625.00
Total	2,59,957.00
<u>STATUTORY LIABILITIES-SHREE RAM TRADERS</u>	
CGST A/C (FY 2020-21)	7,12,110.04
IGST A/C. (FY 2020-21)	9,42,238.60
SGST A/C. (FY 2020-21)	7,12,147.04
TCS ON SALES (FY 2020-21)	12,123.00

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TDS PAYABLE (94A) (FY-2020-21)	35,395.00
TDS PAYABLE (94C) (FY 2020-21)	9,172.00
TDS PAYABLE (94H) (FY 2020-21)	10,160.00
TDS PAYABLE (94I) (FY 2020-21)	5,625.00
TDS PAYABLE (94J) (FY 2020-21)	2,494.00
Total	24,41,464.68
<u>SUNDRY CREDITOR-SHREE RAM TRADERS</u>	
JAY SEEDS	5,90,000.00
NILESH THAKARSHIBHAI SIYANI	3,50,000.00
PURE CARE BEVERAGES	2,62,000.00
SHAKTI ENTERPRISE	7,37,616.00
Total	19,39,616.00
TOTAL	6,11,00,499.98

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 (PROP. : SHREE RAM TRADERS & S R BUILDCON)
 205, TURNING POINT COMPLEX, SAHKARI HAT, WAGHAWADI ROAD, BHAVNAGAR

Schedule : 5

FIXED ASSETS

Asset Group	Rate	WDV as on 01/04/2020	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2021
			More than 180 Days	Less than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
BUILDING	10.00%	67,687.00	0.00	0.00	0.00	67,687.00	6,769.00	60,918.00
PLANT & MACHINERY	15.00%	53,37,501.64	0.00	0.00	3,03,752.00	50,33,749.64	7,55,062.00	42,78,687.64
RESIDENTIAL	-	0.00	1,50,496.00	10,67,110.00	0.00	12,17,606.00	0.00	12,17,606.00
RESIDENTIAL HOUSE	-	2,81,202.00	0.00	0.00	0.00	2,81,202.00	0.00	2,81,202.00
Total		56,86,390.64	1,50,496.00	10,67,110.00	3,03,752.00	66,00,244.64	7,61,831.00	58,38,413.64

HASMU KH KANTILAL DAVE

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205, TURNING POINT COMPLEX, SAHKARI HAT, WAGHAWADI ROAD, BHAVNAGAR

Schedule : 6**INVESTMENTS**

PARTICULARS	AMOUNT
<u>INVESTMENTS - SHREE RAM TRADERS</u>	
COSMOS BANK SHARE	3,15,000.00
LIC INSURANCE PREMIUM	66,23,453.00
Total	69,38,453.00
<u>INVESTMENTS -PERSONAL</u>	
GOLD PURCHASE	6,04,554.00
SAINATH INDUSTRIAL FUELS P. LTD (SHARE)	64,95,000.00
SILVER JUDA SILVER (94 GMS)	5,537.00
Total	71,05,091.00
TOTAL	1,40,43,544.00

Schedule : 7**INVENTORY**

PARTICULARS	AMOUNT
<u>CLOSING STOCK</u>	
CLOSING STCOK DE-I	5,15,57,570.00
CLOSING STOCK DE-II	3,28,70,921.00
CLOSING STOCK DE-III	1,53,40,619.00
CLOSING STOCK DEV AURAM	3,58,82,922.00
TOTAL	13,56,52,032.00

Schedule : 8**SUNDRY DEBTORS**

PARTICULARS	AMOUNT
<u>SUNDRY DEBTORS</u>	
ACCURED REVENUE DE-I,II,II	4,43,63,521.00
ISHITABEN CHIMPUBHAI LAKHANI	15,29,671.00
RASHMI HARDIK KHAMBHATI	7,00,000.00
Total	4,65,93,192.00
<u>SUNDRY DEBTORS - SHREE RAM TRADERS</u>	
ALPA INFRASTRUCTURE PVT LTD	8,85,664.00
ALPA INFRASTRUCTURE PVT LTD-RAJASTHAN	71,59,908.00
BRIJRAJ ENTERPRISE	33,040.00
CLASSIC NETWORK PVT LTD	8,14,200.00
GANDHI ROAD BUILDERS	56,307.00
KAISER INDUSTRIES INC	6,88,861.00
KISHORBHAI HARDASHBHAI KHAVA	5,06,189.00
KRISHNA INFRAPROJECT	5,37,774.00
KUDRAT ENTERPRISE	8,58,792.00
MAHEK AGRO MINERAL PRIVATE LIMITED	2,40,729.00
MANISHKUMAR & CO.	5,88,039.00
MARUTI INFRASTRUCTURE	9,73,429.00
PRAVIN CONSTRUCTION	3,96,480.00
R M DASA INFRASTRUCTURE PVT LTD – DIU	24,04,400.00
R. M. DASA INFRASTRUCTURE P. LTD	13,93,521.00
RUDRAX CONSTRUCTION CO	17,579.00
SHAKTI LUBES	10,79,700.00
SHRAMSHRADDHA CONSTRUCTION	5,02,804.00
SHREE AMBE TRADING	35,00,352.00
SHREE KANKESHWARI ENTERPRISE	96,318.00
SHRI PARBAT RAMDE BAPODRA	5,90,000.00
SITARAM TRADERS	9,66,420.00

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SUNIL A. DOMADIA	4,50,000.00
SWASTIK BUILDERS CO	10,55,560.00
VIRAJ CONSTRUCTION	4,42,500.00
Total	2,62,38,566.00
TOTAL	7,28,31,758.00

Schedule : 9**CASH AND BANK**

PARTICULARS	AMOUNT
<u>CASH AND BANK</u>	
CANARA BANK 0302201033421	9,466.10
CANARA BANK 0302201033443 DEV AURAM-R	16,575.20
CASH ON HAND	4,24,770.20
SBI CURRENT A/C. 38581559678	9,167.10
SBI RERA DE-I A/C. 39746374016 (70%)	0.20
SBI RERA DE-I A/C. 39746374720 (30%)	0.10
SBI RERA DE-II A/C 38581608797 (70%)	2,68,275.00
SBI RERA DE-II A/C 38581609122 (30%)	1,15,350.70
SBI RERA DE-III A/C 38825371783 (30%)	48,000.10
SBI RERA DE-III A/C 38825372867 (70%)	1,12,000.00
Total	10,03,604.70
<u>CASH AND BANK - PERSONAL</u>	
CANARA BANK (0302201033401)	45,760.66
CASH ON HAND	2,12,541.00
COSMOS BANK SAVING A/C. 0570501035228	1,048.00
Total	2,59,349.66
<u>CASH AND BANK-SHREE RAM TRADERS</u>	
CANARA BANK (CA A/C.) 0302201033261	8,528.18
CASH ON HAND	4,65,445.48
Total	4,73,973.66
TOTAL	17,36,928.02

Schedule : 10**OTHER CURRENT ASSETS**

PARTICULARS	AMOUNT
<u>ADVANCE TO SUPPLIER</u>	
BHAVIKABEN V. SATHIYA	2,500.00
EXPRESS ELEVATORS	11,000.00
EXPRESSION ELEVATORS	16,00,000.00
KRISHNA RMC (DE-I & II)	26,660.00
MARUTI STEEL	1,00,000.00
NARENDRA GAJJAR AND ASSOCIATES	5,625.00
R. KALOVARIYA	60,000.00
SATHIYA PRITEEBEN MANOJBHAI	2,500.00
STAR FIRE SERVIES	5,00,000.00
VIJAYPAL (CHOTU) (COLOUR WORK)	204.00
Total	23,08,489.00
<u>ADVANCE TO SUPPLIERS-SHREE RAM TRADERS</u>	
GLORIOUS MARINEFUELS PRIVATE LIMITED	22,81,113.00
MAHIMA ENTERPRISE	9,00,000.00
MANGALI ENTERPRISE LTD	75,00,000.00
PRIYAVADAN PANACHAND SHAH	33,625.00
Total	1,07,14,738.00
<u>DEPOSITS</u>	
CHIRAG NON TRADING ASSOCIATION SHARE	10,000.00
TOTAL	1,30,33,227.00

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Schedule : 11

LOANS AND ADVANCES (ASSETS)	
PARTICULARS	AMOUNT
<u>DEPOSITES(ASSET)</u>	
ELECTRICITY DEPOSIT (PGVCL)	20,000.00
PGVCL DEPOSIT (DE-III) (T.C.)	10,000.00
Total	30,000.00
<u>DEPOSITS (ASSETS) -PERSONAL</u>	
MEMBERSHIP (ISKON)	3,11,000.00
OFFICE MAINTENANCE	10,000.00
Total	3,21,000.00
<u>LOANS AND ADVANCES (ASSETS)</u>	
ADVANCE TAX	10,00,000.00
CGST RECEIVABLE-S.R	12,755.00
SGST RECEIVABLE (S.R)	12,755.00
TCS ON PURCHASE A/C.	11,100.00
Total	10,36,610.00
<u>LOANS AND ADVANCES (ASSETS) - PERSONAL</u>	
A K INFRACON	10,00,000.00
IT REFUND RECEIVABLE (FY 2018-19)	15,050.00
MANCHABEN K DAVE	18,19,375.00
OFFICE NO. 1104 (AHMEDABAD)-ADVANCE GIVEN	22,05,000.00
PRE PAID INSURANCE (JEEP)	15,323.00
SAINATH IND. FUELS PVT. LTD (USL)	1,23,36,287.15
TDS RECEIVABLE (FY 2020-21)	1,43,260.00
Total	1,75,34,295.15
<u>LOANS AND ADVANCES (ASSETS)- SHREE RAM TRADERS</u>	
ABBASALI M VARTEJI	11,096.00
DARSHAN H DAVE	50,000.00
MINERAL AND METAL INDUSTRIES (LOAN)	24,57,686.00
PRE PAID INSURANCE (AUDI)	13,615.00
PRE PAID INSURANCE (COLL. SEC)	1,521.00
PRE PAID INSURANCE (GODOWN)	17,149.00
TCS ON PURCHASE (FY 2020-21)	22,876.01
TDS RECEIVABLE (FY 2020-21)	20,462.00
Total	25,94,405.01
TOTAL	2,15,16,310.16

HASMUKH K.DAVE
(PROP.SHREE RAM TRADERS & S.R.BUILDCON)
205 Turning Point Near Sahkari Hat, Waghawadi Road, Bhavnagar

(A) SIGNIFICANT ACCOUNTING POLICIES:

(1)METHOD OF ACCOUNTING:

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles. The firm is maintaining its accounts relating to its business on accrual basis. Also the assessee is following exclusive method of accounting while recording the transaction of sales purchases & closing Stock.

(2)REVENUE RECOGNITION:

The firm follows mercantile system of accounting and recognizes income and expenditure on accrual basis, except in case of significant uncertainties. Sales are accounted for on execution of sales deed to the customers. In case of construction contract the revenue is accounted for accrual basis whenever deposits is received not less than 25%.

(3)FIXED ASSETS:

Fixed assets are stated at cost. The cost is inclusive of the incidental expenses related to acquisition of the respective assets and the installation charges thereof.

(4)DEPRECIATION:

Depreciation has been provided in the books of accounts at rate as Prescribed under IT Rule, 1962

(5)INVENTORIES:

Raw Materials - N.A. since no stock.

Stores & Spares – N.A. since no stock.

Finished Goods – Valued at lower of Cost/Net Realizable Value.

The valuation treatment is in accordance with the income Computation and Disclosure Standard notified under the income Tax Act, 1961. Closing stock is taken, valued and certified by the proprietor.

HASMUKH K.DAVE

(PROP.SHREE RAM TRADERS & S.R.BUILDCON)

205 Turning Point Near Sahkari Hat, Waghawadi Road, Bhavnagar

(6)BORROWING COSTS:

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended use/sale. All other borrowing costs are charged to revenue.

(7)PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSTES:

A provision is recognized when the assessee firm has a legal and constructive obligation as a result of past event, for which it's probable that cash outflow will be required and a reliable estimate can be made of the amount of the obligation. A contingent liability is disclosed when the assessee firm has possible or present obligation but it is not probable that an outflow of resources will be required to settle it. Contingent assets are neither recognized nor disclosed.

(B) The Balances of unsecured loans, sundry Creditors and Loans & Advances are subject to Confirmation and reconciliation.

For,
SHREE RAM TRADERS & S.R BUILDCON

**HASMUKH
KANTILAL
DAVE** Digitally signed
by HASMUKH
KANTILAL DAVE
Date: 2021.12.21
17:46:01 +05'30'

HASMUKH K.DAVE
(Proprietor)

Date: 22.11.2021
Place: Bhavnagar
UDIN : 21040753AAAABU5358

For,
A J MANDERA & CO.
Chartered Accountants
FRN: 112611W

**ANIL
JAYANTILAL
MANDERA** Digitally signed by
ANIL JAYANTILAL
MANDERA
Date: 2021.12.21
17:46:35 +05'30'

ANIL J. MANDERA
(Partner)
(Mem. No. 040753)