

Balance Sheet

(This file is Digitally Signed)

Auditor Detail	Signing Person Detail
Auditor's Name :- CA. Tejas Purohit	Signing Person Name :- KISHORKUMAR DHARAMSHIBHAI PRAJAPATI
Membership No. :- 112064	PAN :- ACQPP5957K
Firm Name :- Bipin And Company	Status :- PARTNER
FRN No. :- 101509W	
Status :- Partner	

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

Balance Sheet as on 31st March 2018

Particular	Sch	Amount (Current Yr.)	Amount (Previous Yr.)
I. Source of funds			
Capital Funds:			
Capital	1	5,04,66,698.01	2,65,50,000.00
Loan Funds:		5,04,66,698.01	2,65,50,000.00
II. Application of funds			
Fixed Assets	2		
Written Down Value		2,12,027.00	-
Add: Addition		61,030.00	2,12,027.00
Less: Sales		-	-
Less: Depreciation		51,901.45	-
Net Value		2,21,155.55	2,12,027.00
work-in-progress		-	-
Current Assets, loans and advances:			
Inventories	10	5,03,75,261.92	1,01,01,859.00
Cash and Bank Balance	11	1,94,33,058.20	33,61,231.00
Other Current Assets	12	19,26,33,095.38	-
Loan and Advances	13	21,34,771.71	-
Loans and Advances (Asset)	14	29,96,009.50	9,88,370.00
		26,75,72,196.71	1,44,51,460.00
Less: Current liabilities and provisions			
Current Liabilities	16	21,71,35,608.11	(97,59,836.21)
Provisions	17	16,54,956.00	69,188.00
Net current assets		4,87,81,632.60	2,41,42,108.21
Miscellaneous expenditure			
Miscellaneous expenditure not written off or adjusted	18	14,63,909.86	21,95,864.79
		5,04,66,698.01	2,65,50,000.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Bipin And Company

Chartered Accountants

(Registration No. 101509W)

For AMAR INFRASTRUCTURE

Sd/-

CA. Tejas Purohit

Partner

Membership No.: 112064

Sd/-

Kishorbhai Prajapati

Partner

Place: Vadodara

Date: 06/10/2018

(F.Y. 2017-18)

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

Capital A/c as on 31st March 2018

Schedule: 1
Dr

Particulars	BHANJIBHAI LAVJIBHAI PRAJAPATI		Dharaben Prajapati		Gangaben Prajapati		Jayeshbhai Dalsukhbhai Varia	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Balance C/F	25,60,270.25	11,25,000.00	22,38,682.21	13,75,000.00	43,28,810.42	30,25,000.00	20,47,755.92	11,00,000.00
Total	25,60,270.25	11,25,000.00	22,38,682.21	13,75,000.00	43,28,810.42	30,25,000.00	20,47,755.92	11,00,000.00

Cr

Particulars	BHANJIBHAI LAVJIBHAI PRAJAPATI		Dharaben Prajapati		Gangaben Prajapati		Jayeshbhai Dalsukhbhai Varia	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	11,25,000.00	11,25,000.00	13,75,000.00	13,75,000.00	30,25,000.00	30,25,000.00	11,00,000.00	11,00,000.00
By Net Profit	1,49,613.71		1,49,613.71		3,29,150.15		1,19,690.96	
By Remuneration to partners	3,21,423.66	-	-	-	-	-	2,57,138.93	-
By Interest to partners	2,14,232.88	-	2,14,068.50	-	4,24,660.27	-	1,70,926.03	-
By Addition	7,50,000.00	-	5,00,000.00	-	5,50,000.00	-	4,00,000.00	-
Total	25,60,270.25	11,25,000.00	22,38,682.21	13,75,000.00	43,28,810.42	30,25,000.00	20,47,755.92	11,00,000.00

Dr

Particulars	Jayeshbhai Turakhiya		Jigar Shah		Jignesh Mohanbhai Turakhiya		Jignesh Vinodbhai Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Balance C/F	30,72,422.92	16,50,000.00	24,19,300.02	13,75,000.00	20,48,281.95	11,00,000.00	15,36,310.10	8,25,000.00
Total	30,72,422.92	16,50,000.00	24,19,300.02	13,75,000.00	20,48,281.95	11,00,000.00	15,36,310.10	8,25,000.00

Cr

Particulars	Jayeshbhai Turakhiya		Jigar Shah		Jignesh Mohanbhai Turakhiya		Jignesh Vinodbhai Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	16,50,000.00	16,50,000.00	13,75,000.00	13,75,000.00	11,00,000.00	11,00,000.00	8,25,000.00	8,25,000.00
By Net Profit	1,79,536.45		1,49,613.71		1,19,690.96		89,768.22	
By Remuneration to partners	3,85,708.39	-	3,21,423.30	-	2,57,138.93	-	1,92,854.20	-
By Interest to partners	2,57,178.08	-	1,98,263.01	-	1,71,452.06	-	1,28,687.68	-

(F.Y. 2017-18)

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara,
vadodara

By Addition	6,00,000.00	-	3,75,000.00	-	4,00,000.00	-	3,00,000.00	-
Total	30,72,422.92	16,50,000.00	24,19,300.02	13,75,000.00	20,48,281.95	11,00,000.00	15,36,310.10	8,25,000.00

Particulars	Kalpesh R Turakhiya		Kiritbhai Mojidra		Kishorbhai Prajapati		Mohanbhai N Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Balance C/F	30,70,483.20	9,50,000.00	15,35,767.62	8,25,000.00	1,09,49,199.31	55,00,000.00	20,48,281.95	11,00,000.00
Total	30,70,483.20	9,50,000.00	15,35,767.62	8,25,000.00	1,09,49,199.31	55,00,000.00	20,48,281.95	11,00,000.00

Particulars	Kalpesh R Turakhiya		Kiritbhai Mojidra		Kishorbhai Prajapati		Mohanbhai N Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	9,50,000.00	9,50,000.00	8,25,000.00	8,25,000.00	55,00,000.00	55,00,000.00	11,00,000.00	11,00,000.00
By Net Profit	1,79,536.45		89,768.22		5,98,454.82		1,19,690.96	
By Remuneration to partners	3,85,708.39	-	1,92,854.20	-	19,92,826.69	-	2,57,138.93	-
By Interest to partners	2,55,238.36	-	1,28,145.20	-	8,57,917.80	-	1,71,452.06	-
By Addition	13,00,000.00	-	3,00,000.00	-	20,00,000.00	-	4,00,000.00	-
Total	30,70,483.20	9,50,000.00	15,35,767.62	8,25,000.00	1,09,49,199.31	55,00,000.00	20,48,281.95	11,00,000.00

Particulars	Paresh Prajapati		Rameshchandra P Turakhiya		Vinodbhai P Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Balance C/F	28,81,529.53	13,75,000.00	56,32,775.71	30,25,000.00	40,96,826.90	22,00,000.00
Total	28,81,529.53	13,75,000.00	56,32,775.71	30,25,000.00	40,96,826.90	22,00,000.00

Particulars	Paresh Prajapati		Rameshchandra P Turakhiya		Vinodbhai P Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	13,75,000.00	13,75,000.00	30,25,000.00	30,25,000.00	22,00,000.00	22,00,000.00
By Net Profit	1,49,613.71		3,29,150.15		2,39,381.93	
By Remuneration to partners	6,42,847.32	-	7,07,132.41	-	5,14,277.85	-

(F.Y. 2017-18)

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara,
vadodara

By Interest to partners	2,14,068.50	-	4,71,493.15	-	3,43,167.12	-
By Addition	5,00,000.00	-	11,00,000.00	-	8,00,000.00	-
Total	28,81,529.53	13,75,000.00	56,32,775.71	30,25,000.00	40,96,826.90	22,00,000.00

(F.Y. 2017-18)

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

Fixed Assets as on 31st March 2018

Schedule: 2

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner [Mitsubishi]	15.00%	79,273.00	-	-	-	79,273.00	11,890.95	67,382.05
Computer - HP C020 IN	40.00%	31,084.00	-	-	-	31,084.00	12,433.60	18,650.40
Furniture / Fixtures	10.00%	59,247.00	-	-	-	59,247.00	5,924.70	53,322.30
Printer HP GT 5820	15.00%	10,261.00	-	-	-	10,261.00	1,539.15	8,721.85
Camera - CCTV	15.00%	-	24,843.00	-	-	24,843.00	3,726.45	21,116.55
R. O. [Water Purifier]	15.00%	15,725.00	-	-	-	15,725.00	2,358.75	13,366.25
Software Exp. (Tally)	40.00%	16,437.00	6,840.00	6,300.00	-	29,577.00	10,570.80	19,006.20
Currency Counting Machine	15.00%	-	23,047.00	-	-	23,047.00	3,457.05	19,589.95
Total		2,12,027.00	54,730.00	6,300.00	-	2,73,057.00	51,901.45	2,21,155.55
P.Y Total		-	-	2,12,027.00	-	2,12,027.00	-	2,12,027.00

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

Schedules annexed to and forming part of balance sheet & profit & loss account for the year ended on 31st march 2018

Particulars	SCH.	For the Period Ended on 31/03/2018	For the Period Ended on 31/03/2017
Unsecured Loans	20		
Inventories	10		
Traded Goods		5,03,75,261.92	1,01,01,859.00
Total		5,03,75,261.92	1,01,01,859.00
Cash and Bank Balance	11		
Cash-in-hand		1,38,219.00	2,00,000.00
Bank Accounts		1,92,94,839.20	31,61,231.00
Total		1,94,33,058.20	33,61,231.00
Other Current Assets	12		
Construction Work		10,12,59,247.33	-
Interest Accrued A/c		38,906.10	-
Land Purchase [FP No 6B / 7B]		9,13,34,941.95	-
Total		19,26,33,095.38	-
Loan and Advances	13		
TDS RECEIVABLE ACCOUNT		26,131.80	-
Deposits, Loans and advances to corporates and Others		5,79,921.94	-
Balance with Revenue Authorities, etc.		15,28,717.97	-
Total		21,34,771.71	-
Loans and Advances (Asset)	14		
Advance Income Tax		19,00,000.00	-
Kishorbhai D. Prajapati [Adv]		1,07,639.50	-
Plantation Deposit to VMSS		7,97,400.00	7,97,400.00
Security Deposit to VMSS		1,90,970.00	1,90,970.00
Total		29,96,009.50	9,88,370.00
Current Liabilities	16		
Duties and Taxes		33,45,828.74	37,300.79
Sundry Creditors		7,48,29,820.37	(1,34,31,238.00)
Advance from member		13,89,59,959.00	36,34,101.00
Total		21,71,35,608.11	(97,59,836.21)
Provisions	17		
Legal and Professional Fees Payable		1,80,000.00	-
TDS for Contract - 194 C		47,956.00	7,171.00
Tds for Contract - 194 J		27,000.00	62,017.00
Provision for Income Tax		14,00,000.00	-
Total		16,54,956.00	69,188.00
Miscellaneous expenditure not written off or adjusted	18		
Misc. Expenses (ASSET)		14,63,909.86	21,95,864.79
Total		14,63,909.86	21,95,864.79

List of Misc. Expenses (ASSET)

S.NO.	Particulars	Amount (Current Yr.)
1	Differed Revenue Expenditure	14,63,909.86
	Total	14,63,909.86

List of TDS RECEIVABLE ACCOUNT

S.NO.	Particulars	Amount (Current Yr.)
-------	-------------	----------------------

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

1	TDS [2017-18] HDFC	26,131.80
	Total	26,131.80

List of Cash-in-hand

S.NO.	Particulars	Amount (Current Yr.)
1	Cash	1,38,219.00
	Total	1,38,219.00

List of Bank Accounts

S.NO.	Particulars	Amount (Current Yr.)
1	Central Bank of India [3654934661]	60,82,001.00
2	HDFC Auto FD A/C	1,06,32,037.20
3	HDFC Bank [50200020736431]	25,80,801.00
	Total	1,92,94,839.20

List of Duties and Taxes

S.NO.	Particulars	Amount (Current Yr.)
1	GST Payable	33,45,828.74
	Total	33,45,828.74

List of Sundry Creditors

S.NO.	Particulars	Amount (Current Yr.)
1	Ami Ads Bureau	3,847.00
2	Ashok P. Patel	2,500.00
3	Daivik Electricals	25,422.00
4	Divya Bhaskar	930.00
5	Entertainment Network India Ltd	1,66,841.00
6	Hemlata J. Patel	2,000.00
7	HOF Zone	2,599.98
8	Honesh Printing Press	2,95,289.00
9	Kishan Plastic Industries	49,423.00
10	Krishna Copy Centre	54,149.45
11	Music Broadcast Limited	1,17,472.26
12	Parshwa Infomatics	13,911.00
13	Prince Engineering Co.	13,440.00
14	Print Events	1,212.00
15	Shree Shivam Enterprise	7,13,756.00
16	Snehal R. Patel	45,110.00
17	South Asia FM Limited	821.00
18	Triger Evenets	80.00
19	Vihal Petroleum	28,423.00
20	Creditors for Direct Cost	97,53,881.18
21	Creditors for Labour	30,76,627.00
22	Creditors for Land	5,73,32,934.00
23	Creditors for Other Material	5,500.00
24	Creditors for Transport	31,23,651.50
	Total	7,48,29,820.37

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

List of Service Tax Payable

S.NO.	Particulars	Amount (Current Yr.)
1	Service Tax Payable A/c	36,948.79
	Total	36,948.79

List of Creditors for Direct Cost

S.NO.	Particulars	Amount (Current Yr.)
1	Ankit Traders	6,45,552.00
2	Bharat Bricks	4,77,271.00
3	Darshana Enterprise	1,81,395.00
4	Dhanlaxmi Marble and Granite	73,986.00
5	Hariom Enterprise	38,644.00
6	J K Cement Works	23,200.00
7	Maya Bricks	0.50
8	Modi Suppliers	6,40,011.00
9	Nilkanth Enterprise	13,76,400.00
10	Parmeshwar Electronics	1,35,800.00
11	Pipes India	6,36,570.00
12	Priya Ceramic	12,45,405.00
13	Rajesh Sanetary	31,077.00
14	S. H. Bricks	5,05,283.04
15	S. S. B.	0.50
16	SEZ Vitrified Pvt. Ltd.	2,85,302.00
17	Shantikrupa Ply and Hardware	1,33,575.00
18	Shayona Corporation	1,05,000.00
19	Shiv Traders	4,298.02
20	Shivam Steel	0.10
21	Shree Amar Traders	67,293.00
22	Shree Bajrang Steel Centre	3,88,996.00
23	Shree Bholenath Marble	64,305.00
24	Shree Imarat Trading	41,398.00
25	Shree Sadgurukrupa Fabrication Works	5,59,433.00
26	Shree Vinayak Traders	21,083.00
27	Shreeji Enterprise	2,52,173.00
28	Shreeji Timber	1,53,220.00
29	Shri Ramdev Hardware	12,650.00
30	The Drapper	31,424.00
31	Ultratech Cement Ltd	8,160.00
32	Uma Cement Products	19,616.00
33	Valaji Trading	42,762.00
34	Vallabh Steel	12,20,418.00
35	Vikas Limes	3,25,500.00
36	Yogi Traders	6,680.02
	Total	97,53,881.18

List of Creditors for Labour

S.NO.	Particulars	Amount (Current Yr.)
1	Alpeshbhai V. Ramani	1,02,874.00
2	Ashokbhai D. Savani	1,98,002.00

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

3	Dalsukhbhai Maganbhai Prajapati	35,575.00
4	Devshibhai Virabhai Pathar [H.U.F.]	17,750.00
5	Dhanjibhai B. Prajapati	2,772.00
6	Harshadbhai Bhikhabhai Mokani	29,700.00
7	Hemraj K. Kumar	1,801.00
8	Hinaben Devshibhai Pathar	2,42,620.00
9	Jalaram Earth Movers	24,057.00
10	Jhabar Enterprise	34,790.00
11	Kanubhai Somabhai Rathwa	4,950.00
12	Kaushalbhai Dhanjibhai Prajapati	2,772.00
13	Khodiyar Earth Movers	5,081.00
14	Krishna Earth Movers	7,600.00
15	Munnulal B. Verma [L]	3,94,500.00
16	Nilesh A. Savani	81,616.00
17	Omprakash B. Mistry	20.00
18	Prakash V. Prajapati	17,74,080.00
19	Pratapsinh P. Patel [L]	29,200.00
20	Radhe Jal Sagar	2,200.00
21	Rajeshkumar Shantilal Prajapati	7,900.00
22	Santukumari Omprakash Mistry	49,500.00
23	Sarveshbhai Sofawala	200.00
24	Sheetal Enterprise	6,201.00
25	Shree Kali Earth Movers	94.00
26	Shreeji Fancing Works	5,922.00
27	Vipulbhai Sursingbhai Kolee	14,850.00
	Total	30,76,627.00

List of Creditors for Land

S.NO.	Particulars	Amount (Current Yr.)
1	Rajeshbhai Rambharoselal Agrawal	5,73,32,934.00
	Total	5,73,32,934.00

List of Creditors for Other Material

S.NO.	Particulars	Amount (Current Yr.)
1	Green Garden Care	5,500.00
	Total	5,500.00

List of Creditors for Transport

S.NO.	Particulars	Amount (Current Yr.)
1	Bharatbhai Bharwad	20,837.00
2	Jay Ambe Transport	11,09,156.00
3	Krishiv Transport	2,06,363.00
4	Mahek Transport	22,512.00
5	Makhdoom Transport	0.50
6	Shree Ambica Transport	1,21,020.00
7	Shree Jay Ambe Transport	12,29,521.00
8	Valaji Carting	4,14,242.00
	Total	31,23,651.50

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

List of GST Payable

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Payable	33,45,828.74
	Total	33,45,828.74

List of Deposits, Loans and advances to corporates and Others

S.NO.	Particulars	Amount (Current Yr.)
1	Akash Bharatbhai Jotaniya	152.94
2	Bapa Sitaram Transport	5,200.00
3	Bipin and Co.	21,450.00
4	Devshibhai Virabhai Pathar	5,500.00
5	Dipesh Shah [Chetal Architect]	2,00,000.00
6	Nirmala Dalsukhbhai Prajapati	3,525.00
7	Ranchhodbhai Bhurabhai Bharvad	3,15,000.00
8	Shehjad Bhaudeen	15,619.00
9	Shri Zulelal Roadways	12,750.00
10	The Planet Media	725.00
	Total	5,79,921.94

List of Balance with Revenue Authorities, etc.

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Available	7,64,483.42
2	Input SGST @ 9%	0.03
3	SGST Available	7,64,234.52
	Total	15,28,717.97

List of CGST Payable

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Output Tax Payable	16,72,914.37
2	SGST Output tax payable	16,72,914.37
	Total	33,45,828.74

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara, vadodara

Advance from member

S.NO.	Particulars	Amount (Current Yr.)
1	Hardeepsingh S/o Rammeharsingh Grewal	14,00,000.00
2	Jayesh Ambalal Patel	51,000.00
3	Manoj P. Khandare	10,97,000.00
4	Omvir Singh	2,00,000.00
5	Priyanshum Singh Bhadauriya	1,00,000.00
6	Rahul S/o Narender	13,50,000.00
7	Satyavir Singh	1,00,000.00
8	Sejalben V. Shah & Vikramkumar V. Shah	13,49,475.00
9	Shaileshkumar N. Solanki	16,00,000.00
10	Shaileshkumar Rameshbhai Parmar & Others	13,30,000.00
11	Simran Rajesh Artwani	10,68,500.00
12	Sureshbhai Somabhai Parmar	51,000.00
13	Suresh N Silani	10,50,000.00
14	Vaishali Vilas Rane / S V Rane	13,53,427.00
15	Zamku Samaram Chaudhari	15,07,000.00
16	Hansraj D. Patni	23,01,000.00
17	Hansraj Gurjar	22,00,000.00
18	Hasmukhbhai Somabhai Limbachiya & Chetnaben H.	22,00,000.00
19	Ishan Purohit	22,60,000.00
20	Karan Chandawani	15,00,000.00
21	Pragnesh C. Doshi (Cancel)	2,50,000.00
22	Rameshchandra Sakalbhair Patel & Others	16,00,000.00
23	Rameshkumar Gehlot	18,00,000.00
24	Sandipkumar Arvindbhai Joshi	15,40,000.00
25	Vimalkumar Joshi	12,00,000.00
26	Vinodkumar Patel	16,00,000.00
27	Vishal K. Godhwani	22,51,000.00
28	Vivek Ashokrao Joshi	23,01,000.00
29	Alpanaben Pareshkumar Varia	17,95,000.00
30	Manjit Singh Bamrah	11,85,000.00
31	Sanjay B. Varia	17,30,000.00
32	Vihangkumar P. Dave	19,13,000.00
33	Vinod Narayandas Changrani	4,01,000.00
34	Vishal G. Luhana-CANCELLED	51,000.00
35	Vrajesh P. Varia	13,95,000.00
36	Ashokbhai Ravjibhai Parmar	9,75,000.00
37	Bhavesb Patel	1,00,000.00
38	Daxesh Patel	3,51,000.00
39	Dilip Dinesb Jadav	19,11,000.00
40	Kapildev D. Jadav	18,91,000.00
41	Mayuri N. Kharat	2,50,000.00
42	Rahul Mathur	16,51,000.00
43	Sachinkumar N Jaiswal & Darshana S Jaiswal	20,00,000.00
44	Yogeshkumar Punamchandra Pancholi	1,51,000.00
45	Arjun K. Vyas & Bhumi Arjun Vyas	22,50,000.00
46	Ashish Tarunbhai Vasani & Tarunkumar Vasani	17,26,000.00
47	Bhavinkumar Dilipbhai Kaka / Jalpaben B. Kaka	10,50,000.00
48	Ilaben Ambalal Prajapati	16,00,000.00
49	Ishangiben Pritamsinh Baria	2,25,000.00
50	Ketan Patel	9,00,000.00

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara,
vadodara

51	Mohitkumar K. Brahmbhatt	6,50,000.00
52	Nikita Sharma D/o Rajiv Sharma	12,00,000.00
53	Pradip Kaushik K.	12,00,000.00
54	Rayjibhai Babubhai Patel	10,00,000.00
55	Sangeetaben Chirag Vaidya	21,98,000.00
56	Satvik Khaddar	17,51,000.00
57	Siddharth D. Khaddar	15,51,000.00
58	Unnati Sharma W/o Rahul Sharma & Others	12,00,000.00
59	Anadaram Suthar	2,00,000.00
60	HEMAL A. RANE & ABHISHEK P. RANE	9,65,000.00
61	Pramaram Suthar	3,00,000.00
62	Rahul Gupta	50,000.00
63	Yamini Sandeep Rane	2,00,000.00
64	Chimanlal Manilal Dhobi	8,00,000.00
65	Collector - Maurya	6,00,000.00
66	Dasrath Roshanlal Sharma	6,98,000.00
67	Daxaben Dilipbhai Panchal	10,90,000.00
68	Gayatri Manoj Sharma	7,01,000.00
69	Jalpaben V. Vyas	91,000.00
70	Nilesh B. Patel	3,00,000.00
71	Niyati Urvish Patel / Urvish P. Patel	7,51,000.00
72	Rakeshkumar Chimanlal Dhobi	8,00,000.00
73	Ravendra Patel	8,00,000.00
74	Sadhana Prasad	6,31,000.00
75	Sharmistaben Chimanlal Dhobi	8,00,000.00
76	Uday Shankar Mishra	5,53,000.00
77	Anish Ghosh	7,00,000.00
78	Mehul Arvindbhai Rana / Smt Rashmika M. Rana	15,00,000.00
79	Mritunjay Kumar Singh & Mrs. Mamtakumari-TRAN	13,41,000.00
80	Munnulal B. Verma	3,00,000.00
81	Nirjanbhai Modi [A1-102]	4,45,000.00
82	Nirjanbhai Modi [A1-103]	5,45,000.00
83	Pravin Jayantibhai Padhiyar	5,51,000.00
84	Priti Kiran Tokarkar / Kiran S. Tokarkar	12,18,119.00
85	Ramcharan Lalaram Vishwakarma / Shardaben R. Vishwakarma	10,50,101.00
86	Ravindra N. Patel	1,01,000.00
87	Sandeep Nirjanbhai Modi [A1-101]	5,95,000.00
88	Sandeep Nirjanbhai Modi [A1-104]	3,95,000.00
89	Unnati Manish Parekh	14,21,000.00
90	Anjali N. Soni	10,98,871.00
91	Chetna Gopalbhai Rajput	7,00,000.00
92	Gopalsingh S/o. Bahadursingh & Anita W/o. Gopalsing	15,80,000.00
93	Kamal Ramchand Ramnani	12,44,630.00
94	Krishna Prakash	14,00,000.00
95	Mahipalsinh Surpalsinh Solanki	16,80,000.00
96	Pomaram Kalaram Chaudhari	14,11,280.00
97	Prabhakar Baburao Nare	10,58,785.00
98	Pradeepkumar S. Kanojiya	12,00,000.00
99	Pratapsinh P. Patel	2,00,000.00
100	Priyanka Bhavsar / Neelam Bhavsar	12,95,049.00
101	Rajkumar Yadav	7,00,000.00
102	Sadhna Chaudhary / Deshraj Chaudhary	14,00,000.00

AMAR INFRASTRUCTURE

1, amardeep Heritage, 1, B/s Amardeep Homes, New Karelibaugh, karelibaugh, vadodara, vadodara,
vadodara

103	Sandeep Vithalbhai Parmar	12,14,064.00
104	Shailendra Prakash Yadav	13,50,000.00
105	Shivdayal Acharya	5,000.00
106	Sruhsti Prakashbhai Valand	2,01,000.00
107	Tuhin Sureshbhai Variya	12,90,000.00
108	Yogesh Sureshbhai Parab	15,80,000.00
109	Bhikubahi Anantrai Solanki	13,95,049.00
110	Amit Sureshbhai Chauhan	8,00,000.00
111	Anil Kishanchand Gagnani	7,78,286.00
112	Bhalchandrabhai Joshi	7,11,000.00
113	Bhanaram Ladaram Chaudhari	12,50,000.00
114	Dipak B. Prajapati	10,62,023.00
115	Madhav J. Pandya	3,11,000.00
116	Rajaram Ladaram Chaudhari	12,65,000.00
117	Samaram Kalarambhai Chaudhari-08	3,00,000.00
118	Samaram Kalaram Chaudhari	5,00,000.00
119	Shyamkant Bansilal More	11,00,000.00
120	Vraj J. Pandya	11,000.00
121	Abhijeet Rajendra Tandale	13,43,250.00
122	Anilbhai M. Patel	3,01,000.00
123	Daxaben Prakashbhai Parmar	13,95,049.00
124	Jigar V. Prajapati	10,51,000.00
125	Jyotsnaben Dasrathbhai Patel	8,51,000.00
126	Kalpeshkumar Thakorbhai Patel / Gayatriben K. Patel	9,80,000.00
127	Daxaben Zala / Mahesh Gunvantbhai Zala	1,80,000.00
128	Harshaben Sureshbhai Mistry	8,00,000.00
129	Hemaben Zala / Jitendra Zala	7,80,000.00
130	Prakash N. Parmar	1,11,000.00
131	Hirenkumar Parmar	1,00,000.00
132	Ranjeetkumar Yadav	6,00,000.00
133	Vishal Shahaji Jadhav / Dhanashree V. Jadhav	9,91,000.00
134	Bharat Bhagwan Bhired	7,00,000.00
135	Bhavesb Kadam	1,00,000.00
136	Kalpesh K. Varia-CANCELLED	50,000.00
137	KAUMIL P VARIA & RASHMIKA K VARIA	21,000.00
138	Manoj Ravjibhai Patel	3,00,000.00
139	Meenaben Pravinbhai Parekh	10,50,000.00
140	Shishir Mishra	10,00,000.00
141	Vaibhaviben V. Prajapati	3,00,000.00
142	Ashish J. Patel	7,60,000.00
143	CHIRAG R GOHEL & HARSH R GOHEL	50,000.00
144	Dineshbhai Ambalal Parmar	1,00,000.00
145	Nikhil S. Navarkar	50,000.00
146	Sandip Aitlawar	6,50,000.00
147	Shailesh V. Rana	1,00,000.00
148	Vinodbhai V. Tadv	7,00,000.00
149	Suresh K. Kadam	1,00,001.00
	Total	13,89,59,959.00

AMAR INFRASTRUCTURE
(PAN: ABFFA7180B)
1/1 Amardeep Heritage,B/S Amardeep Homes, New Karelibaug,
Vadodara-390019
FY: 2017-18

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **General :-**
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized as per the stage of completion of the project on year to year basis during the development of the project as per the norms specified in revised guidance note issued by ICAI related to real estate transactions.
3. **Fixed Assets :-**
Fixed Assets are stated at their written down value.
4. **Depreciation :-**
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. **Inventories :-**
Inventories are valued at cost or market price which ever less as certified by the partner.
6. Sundry Debtors, Creditors, loans & advances, advance to suppliers and advance from customer are subject to confirmation.
7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.
8. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
9. During the year cost of the land in proportion to work completion debited to profit & loss account to match it with the revenue recognized. Balance lying in Land Account of **Rs.1,56,58,148/-** denotes cost of land which will be provided in profit & loss account based on matching concept in future.
10. Construction Account of **Rs.10,12,59,247 /-** shown in the balance sheet represents overall development work including progress construction & land done by the firm till the date & it will be adjusted against the member's contribution/booking deposits account as & when documents are executed between the land owner & customers of the units as per the policy of the firm.
11. Booking deposit of **Rs.13,89,59,959/-** represents amount received from the customers against the booking of the duplex/fates/unit. As per the policy of the firm it will be adjusted against the Building Construction Account as and when documents

are executed between the land owner & customers & till that it will be reflected under the head current liabilities.

12. Closing stock includes work in progress of **Rs.4,38,69,057/-** which represents cost of development & construction work done till the Balance Sheet date in case of units which are not booked till the date of Balance Sheet.
13. As per the policy of the firm, all the differed revenue expenditure will be provided to profit & loss account in equally during the life of the project. This is being first year of the project & it is presumed that project will be completed within three years hence 1/3 of the differed revenue expenditure i.e. Rs.731954 /- is debited to profit & loss account & balance is carried forward to next year.

For Bipin And Company
Chartered Accountants

For Amar Infrastructure

Sd/-
(CA. Tejas Purohit)
Partner
Membership No. 112064
Registration No. 101509W

Sd/-
(Kishorbhai D Prajapati)
Partner

Place: - Vadodara
Date: - 06/10/2018