ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

ANNUAL AUDITED FINANCIAL STATEMENT

FINANCIAL YEAR :- 2019-2020

AUDITORS :

S.C.MAKHECHA & ASSOCIATES

CHARTERED ACCOUNTANTS
402/403- INDRPRASHTHA COMPLEX,
PANCHESHWAR TOWER ROAD,
JAMNAGAR

FORM NO. 3CB

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

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN THE CASE OF A PERSON REFERRED TO IN CLAUSE (B) OF SUB-RULE (1) OF RULE 6G

1 We have examined the balance sheet as on **31st March, 2020** and the Profit and Loss account for the period beginning from 01-04-2019 to ending on 31-03-2020., attached herewith, of **MANIKANDAN K NAIR, PROPRIETOR OF ROYAL CONSTRUCTION, MALABAR HOUSE, 12 PATEL COLONY, GANDHINAGAR MAIN ROAD, JAMNAGAR [PAN NO. ABOPN 3769 Q]**

2 We certify that the **balance sheet and the profit and loss** are in agreement with the books of account maintained at the head office at **Malabar House, 12 Patel Colony, Gandhinagar Main Road, Jamnagar and Nil branches.**

3(a) We report the following observations/comments/discrepancies/inconsistencies ; if any:

We conducted our audit in accordance with the standards on auditing (SA) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in (Jurisdiction) and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As per Notes on Accounts - Schedule - 20 of the Accounts

(b) **Subject to above** and **subject to notes** mentioned at appropriate places--

(A) We have obtained all the **information and explanations** which, to the **best of our knowledge and belief**, were necessary for the purposes of the audit.

(B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of books.

(C) In our opinion and to the best of our information and according to the explanations given to us the said accounts, read with notes thereon, if any, 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 or surplus** of the assessee for the year ended on that date.

4 The statement of particulars required to be furnished under section **44AB** is annexed herewith in **Form No. 3CD**

5 In our opinion and to the best of **Our information and according to explanations given to us,**

a. NIL

FOR S C MAKHECHA AND ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER :
M.NO.115544
FIRM REG.NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR.
UDIN :- 20115544AAAAGM3133
Genrated as on 30/12/20

FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	**Manikandan K Nair**
2	Address	**1,Malabar House,12 Patel Colony,Gandhinagar Main Road, , JAMNAGAR, GUJARAT, 361008**
3	Permanent Account Number (PAN)	**ABOPN3769Q**
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax,customs duty,etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes

Sl No.	Type		Registration Number
1	**Goods and Services Tax**	**GUJARAT**	**24ABOPN3769Q1ZP**
2	**Goods and Services Tax**	**MADHYA PRADESH**	**23ABOPN3769Q1ZR**
3	**Goods and Services Tax**	**MAHARASHTRA**	**27ABOPN3769Q1ZJ**

5	Status	**Individual**
6	Previous year from	**01/04/2019 to 31/03/2020**
7	Assessment Year	**2020-21**

8 Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl No	Relevant clause of section 44AB under which the audit has been conducted
1	**Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits**

8 a Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB — **No**

Section under which option exercised

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?

Name	Profit Sharing Ratio (%)
Nil	

9 b If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

10 a Nature of business or profession (if more than one business or profession is carried on during the previous year nature of every business or profession).

Sector	Sub Sector	Code
CONSTRUCTION	**Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.**	**06005**

10 b If there is any change in the nature of business or profession, the particulars of such change — **No**

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — **No**

Books prescribed

11 b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account, are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER	**1,Malabar House,12 Patel Colony**	**Gandhinagar Main Road**	**JAMNAGAR**	**GUJARAT**	**361008**

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined

CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section). — **No**

Section	Amount
Nil	

13 a Method of accounting employed in the previous year **Mercantile system**

13 b Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. **No**

13 c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)

13 d Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2). **No**

13 e If answer to (d) above is in the affirmative, give details of such adjustments.

ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)
Total			

13 f Disclosure as per ICDS.

ICDS	Disclosure
ICDS I - Accounting Policies	**All Significant Accounting Policy are diclosed in Schedule 20 (Notes to Accounts)**
ICDS I - Accounting Policies	**Depreciation is calculated as per WDV method.**
ICDS II - Valuation of Inventories	**Closing stock of work in progress is valued at cost plus estimated profit**
ICDS III - Construction Contracts	**Income from construction contract is recognised to the extent they will result in revenue any they are capable of being reliably measured.**
ICDS V - Tangible Fixed Assets	**As per Clause 18 of Tax Audit Report**

14 a Method of valuation of closing stock employed in the previous year. **Closing stock of work in progress is valued at cost plus estimated profit**

14 b In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: **Yes**

Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
Opening Balance	**653711**	**2508802**
purchase	**0**	**13100575**
Purchase return	**1095483**	**0**
sales	**17588061**	**0**
Sales return	**0**	**180000**
ITC Reverse	**2566648**	**0**
gst late fees	**2563**	**0**
gst paid	**0**	**2672682**
closing balance	**489681**	**3934089**

15 Give the following particulars of the capital asset converted into stock-in-trade

(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade
Nil			

16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

Description	Amount
Nil	

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Details of property	Address Line 1	Address Line 2	City/Town	State	Pincode	Consideration received or accrued	Value adopted or or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (in Percentage)	Opening WDV (A)	Adjustment to WDV u/s 115BA	Adjustment written down value	Additions					Deductions(C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
					Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant & Machinery @ 40%	40%	62912		62912						44	25147	37721
Plant & Machinery @ 15%	15%	70633004		70633004	4405723				4405723	21531934	7845383	45661411
Furnitures & Fittings @ 10%	10%	214532		214532							21453	193079

*** For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page**

19 Amounts admissible under sections :

S No	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant 14provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc , issued in this behalf.

Nil

20 a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	4437	15/05/2019	4437	24/06/2019

21 a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Capital expenditure

Particulars	Amount in Rs

Personal expenditure

Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Particulars	Amount in Rs

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section200(1) :

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

			payee,if avalable				

(B) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) as payment referred to in sub-clause (ib)

(A) Details of payment on which levy is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode

(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any

(iv) fringe benefit tax under sub-clause (ic)

(v) wealth tax under sub-clause (iia) 0

(vi) royalty, license fee, service fee etc. under sub-clause (iib). 0

(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii). 0

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(viii) payment to PF /other fund etc. under sub-clause (iv)

(ix) tax paid by employer for perquisites under sub-clause (v) 0

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof: 0

Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks

(d) Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) Yes

Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(e) Provision for payment of gratuity not allowable under section 40A(7) 0

(f) Any sum paid by the assessee as an employer not allowable under section 40A(9) 0

(g) Particulars of any liability of a contingent nature

Nature Of Liability	Amount in Rs.

(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income

Nature Of Liability	Amount in Rs.

(i) Amount inadmissible under the proviso to section 36(1)(iii) 0

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 0

23 Particulars of any payment made to persons specified under section 40A(2)(b)

Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)

24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a),(c),(d),(e),(f) or (g) of section 43B the liability for which:-

26 (i)A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was -

26 (i)A(a) Paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)A(b) Not paid during the previous year

Section	Nature of liability	Amount
Nil		

26 (i)B was incurred in the previous year and was

26 (i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

Section	Nature of liability	Amount
Tax,Duty,Cess,Fee etc	**TDS**	**258926**
Tax,Duty,Cess,Fee etc	**GST**	**3944029**
provident,superannuation,gratuity,other fund	**Professional Tax**	**75596**

26 (i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
Nil		

(State whether sales tax, goods & service Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes	**TO THE EXTENT CREDIT NOT AVAILABLE**

27 a Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits Input Tax Credit(ITC) in accounts — No

CENVAT/ITC	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
Credit Availed		
Credit Utilized		
Closing/Outstanding Balance		

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)
Nil			

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia) — No

Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
Nil						

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same

Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares
Nil				

A(a) Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (ix) of sub-section (2) of section 56? (b) If yes, please furnish the following details: — No

Sl No	Nature of Income	Amount
Nil		

(B)(a) Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56? (Yes/No) (b) If yes, please furnish the following details — No

Sl No.	Nature of Income	Amount
Nil		

30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D) — No

Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
Nil											

A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. — No

(b) If yes, please furnish the following details

Sl No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil						

B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. — No

(b) If yes, please furnish the following details

Sl No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B	
				Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)
Nil							

C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021) — No

(b) If yes, please furnish the following details

Sl No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
Nil		

31 a Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S.No	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
1	Ghanshyamsinh Rahevar	Jamnagar		500000	No	500000	RTGS	

2	Guruyavur Infratech pvt ltd	Jamnagar	AACCG9724Q	15000000	No	20000000	RTGS	
3	Lakshmikutty amma	Jamnagar		1605000	Yes	1605000	Yes-Cheque	Account payee cheque
4	Miten Pravinchandra doshi	Jamnagar	AACCS4699K	1800000	No	1800000	RTGS	
5	Mohit M Doshi	Jamnagar		1200000	No	1200000	RTGS	
6	Raviraj Infra Developers	Jamnagar		1000000	No	1000000	RTGS	
7	Sandip Nakhava	Jamnagar		260000	Yes	260000	Yes-Cheque	Account payee cheque
8	Vidhi Enterprise	Jamnagar		190000	Yes	190000	Yes-Cheque	Account payee cheque
9	Sorbaz Enterprise	Jamnagar		190000	Yes	190000	Yes-Cheque	Account payee cheque
10	Tanya Enterprise	Jamnagar		190000	Yes	190000	Yes-Cheque	Account payee cheque
11	Neha International	Jamnagar		1736000	No	6956000	RTGS	

31(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

S No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

Nil

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)

31 b(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

S No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt	Date Of receipt

Nil

31 b(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-

S No.	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt

Nil

31 b(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

S.No.	Name of the Payer	Address of the Payer	Permanent Account Number (if	Nature of transaction	Amount of Payment	Date Of Payment

			(available with the assessee) of the Payer	
Nil				

31 b(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft during the previous year

S.No.	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
Nil				

(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)"

31 c Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
1	**Bansi Manish Karia**	**Jamnagar**	**CXWPK7648M**	**1000000**	**1108000**	**RTGS**	
2	**Kaushal B Kumbharana HUF**	**Jamnagar**	**AAKHK3088E**	**500000**	**581129**	**RTGS**	
3	**Kaushik B Vasova**	**Jamnagar**	**AGKPV0101D**	**200000**	**294168**	**Yes-Cheque**	**Account payee cheque**
4	**Kottayiseb**	**Jamnagar**		**800000**	**940000**	**NEFT**	
5	**Lakshmikutty amma**	**Jamnagar**		**1605000**	**1605000**	**RTGS**	
6	**Monil R Badamiya**	**Jamnagar**	**AFAPB1195C**	**450000**	**579371**	**NEFT**	
7	**Praful Ruparel**	**Jamnagar**		**339930**	**500000**	**Yes-Cheque**	**Account payee cheque**
8	**Rita Manishkumar Karia**	**Jamnagar**	**ADWPK6847N**	**500000**	**997200**	**NEFT**	
9	**Sandip Nakhava**	**Jamnagar**		**260000**	**260000**	**Yes-Cheque**	**Account payee cheque**
10	**Vidhi Enterprise**	**Jamnagar**		**190000**	**190000**	**Yes-Cheque**	**Account payee cheque**
11	**Sarbaz Enterprise**	**Jamnagar**		**190000**	**190000**	**Yes-Cheque**	**Account payee cheque**
12	**Tanya Enterprise**	**Jamnagar**		**190000**	**190000**	**Yes-Cheque**	**Account payee cheque**

31 d Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year —

S.No.	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

31 e Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year —

S No	Name of the lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil				

Note. (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available

S No	Assessment Year	Nature of loss/allowance	Amount as returned	All losses/ allowance not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA(To be filled in for assessment year 2020-21 only)	Amount as assessed	Order U/S and Date	Remarks
Nil								

32 b Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. **Not Applicable**

32 c Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. **No**

If yes, please furnish the details below

32 d Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **No**

If yes, please furnish details of the same

32 e In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73

If yes, please furnish the details of speculation loss if any incurred during the previous year

33 Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA) **Yes**

S No	Section	Amount
1	80C	150000
2	80G	10000
3	80TTA	4902

34 a Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish **Yes**

S No	Tax deduction and collection Account	Section	Nature of payment	Total amount of payment or receipt of the nature	Total amount on which tax was required to be	Total amount on which tax was deducted or	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not

	Number (TAN)			specified in column (3)	deducted or collected out of (4)	collected at specified rate out of (5)		collected at less than specified rate out of (7)		deposited to the credit of the Central Government out of (6) and (8)
1	RKTM02388B	194A	Interest other than interest on securities	4163798	4163798	4163798	416381	0	0	0
2	RKTM02388B	194C	Payments to contractor and sub-contractors	15164312	15164312	15164312	159008	0	0	0
3	RKTM02388B	194-I	Rent	14008130	14008130	14008130	283943	0	0	0
4	RKTM02388B	194-IB	TDS on Rent	387000	387000	387000	38700	0	0	0
5	RKTM02388B	194J	Fees for professional or technical services	242800	242800	242800	24280	0	0	0

34 b Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details: Yes

S.No	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported.	If not, please furnish list of details/transactions which are not reported.
1	RKTM02388B	26Q	31/07/2019	23/09/2019	Yes	
2	RKTM02388B	26Q	31/10/2019	13/02/2020	Yes	
3	RKTM02388B	26Q	31/07/2020	30/12/2020	Yes	

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: Yes

S.No	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
1	RKTM02388B	4430	4430	2019-09-19
2	RKTM02388B	2888	2888	2019-09-19
3	RKTM02388B	3808	3808	2019-09-19
4	RKTM02388B	2452	2452	2019-09-20
5	RKTM02388B	1458	1458	2019-09-20
6	RKTM02388B	133	133	2019-09-20
7	RKTM02388B	755	755	2019-09-20
8	RKTM02388B	6867	6867	2020-02-10
9	RKTM02388B	3193	3193	2020-02-10
10	RKTM02388B	3795	3795	2020-02-10
11	RKTM02388B	994	994	2020-02-10
12	RKTM02388B	19	19	2020-02-10
13	RKTM02388B	56	56	2020-02-10
14	RKTM02388B	13846	13846	2020-12-24
15	RKTM02388B	8272	8272	2020-12-24
16	RKTM02388B	3474	3474	2020-12-24
17	RKTM02388B	127	127	2020-12-24
18	RKTM02388B	4502	4502	2020-12-24
19	RKTM02388B	295	295	2020-12-24

35 a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

Nil

35 b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-

35 bA Raw materials :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage yield	Shortage/excess, if any

Nil

35 bB Finished products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

Nil

35 bC By products :

S.No	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any

Nil

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Total tax paid thereon Amount	Dates of payment

Nil

A(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 If yes, please furnish the following details:- No

Sl No	Amount received (in Rs.)	Date of receipt

Nil

37	Whether any cost audit was carried out	Not Applicabl
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value quantity as may be reported/identified by the cost auditor	
38	Whether any audit was conducted under the Central Excise Act, 1944	Not Applicabl
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor	Not Applicabl
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	

40 Details regarding turnover, gross profit, etc . for the previous year and preceding previous year:

Sl No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee		106232712			266513339	
b	Gross profit / Turnover	19930489	106232712	18.76%	25512056	266513339	9.57%
c	Net profit / Turnover	4098201	106232712	3.86%	-8037772	266513339	-3.02%
d	Stock-in-Trade / Turnover	37852668	106232712	35.63%	22760348	266513339	8.54%
e	Material consumed / Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil					

42 Whether the assessee is required to furnish statement in Form No 61 or Form No 61A or Form No 61B? If yes, please furnish: No

Sl No	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported.	If not, please furnish list of the details/ transactions which are not reported
Nil						

43 (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286: No

Sl No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report
Nil				

A(c) If Not due, please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST (This Clause is Kept in abeyance till 31st March, 2021)

Sl No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
Nil						

Place	JAMNAGAR	Name	VIPUL DATTANI
Date	30/12/2020	Membership Number	115544
		FRN (Firm Registration Number)	120184W
		Address	402/403, Indraprastha Complex, Near Pancheswar Tower,, , Jamnagar, GUJARAT, 361001,

Form Filing Details

Revision/Original: Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant & Machinery @ 40%								
Total of Plant & Machinery @ 40%								
Plant & Machinery @ 15%	1	10/10/2019	10/10/2019	473259	0	0	0	473259
	2	25/04/2019	25/04/2019	415000	0	0	0	415000

	3	03/10/2019	03/10/2019	251693		0	0	0	251693
	4	18/05/2019	18/05/2019	108533		0	0	0	108533
	5	24/10/2019	24/10/2019	11000		0	0	0	11000
	6	25/10/2019	25/10/2019	20600		0	0	0	20600
	7	24/12/2019	24/12/2019	570000		0	0	0	570000
	8	07/04/2019	07/04/2019	288135		0	0	0	288135
	9	05/04/2019	05/04/2019	705537		0	0	0	705537
	10	29/02/2020	29/02/2020	10694		0	0	0	10694
	11	29/11/2019	29/11/2019	59000		0	0	0	59000
	12	04/11/2019	04/11/2019	5508		0	0	0	5508
	13	13/05/2019	13/05/2019	35000		0	0	0	35000
	14	18/08/2019	18/08/2019	53571		0	0	0	53571
	15	05/08/2019	05/08/2019	3729		0	0	0	3729
	16	22/04/2019	22/04/2019	61000		0	0	0	61000
	17	27/07/2019	27/07/2019	15533		0	0	0	15533
	18	12/04/2019	12/04/2019	4510		0	0	0	4510
	19	14/02/2020	14/02/2020	33779		0	0	0	33779
	20	11/03/2020	11/03/2020	201940		0	0	0	201940
	21	03/01/2020	03/01/2020	728625		0	0	0	728625
	22	01/11/2019	01/11/2019	207769		0	0	0	207769
	23	12/03/2020	12/03/2020	29184		0	0	0	29184
	24	12/03/2020	12/03/2020	8340		0	0	0	8340
	25	15/05/2019	15/05/2019	55000		0	0	0	55000
	26	29/02/2020	29/02/2020	45217		0	0	0	45217
	27	31/03/2020	31/03/2020	3567		0	0	0	3567
Total of Plant & Machinery @ 15%									4405723
Furnitures & Fittings @ 10%									
Total of Furnitures & Fittings @ 10%									

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%	1	31/03/2020	44
Total of Plant & Machinery @ 40%			44
Plant & Machinery @ 15%	1	02/01/2020	246355
	2	31/03/2020	564
	3	02/01/2020	2069534
	4	31/03/2020	83567
	5	03/01/2020	15803625
	6	11/03/2020	161221
	7	12/03/2020	474184
	8	01/11/2019	907769
	9	14/02/2020	33779
	10	12/03/2020	333340
	11	11/03/2020	266704
	12	11/03/2020	290236
	13	02/01/2020	162825
	14	31/03/2020	3413
	15	31/03/2020	7568
	16	29/02/2020	365606
	17	29/02/2020	34700
	18	29/02/2020	10694
	19	31/03/2020	55000
	20	03/12/2019	221250
Total of Plant & Machinery @ 15%			21531934
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			

This form has been digitally signed by **VIPUL DATTANI** having PAN **AGDPD2139G** from IP Address **103.21.160.189** on **2020-12-30 23:05:06.0**
Dsc Sl No and issuer **1291288CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b415320444545502042554 94c44494e47,STREET=18\,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

BALANCE SHEET AS AT 31st MARCH, 2020

PARTICULARS	SCH NO.	AS AT 31.03.2020 AMOUNT RS.	AMOUNT RS.
SOURCES OF FUNDS			
Capital Funds :			
Proprietors' Capital Account	1		6,89,73,331
Loan Funds :			
Secured Loans	2		7,62,58,619
Unsecured Loan	3		4,52,95,908
TOTAL SOURCES OF FUNDS			**19,05,27,858**
APPLICATION OF FUNDS :			
Fixed Assets (WDV) :	4		9,59,05,518
Investments	5		39,72,561
Current Assets Loans & Advances			
Closing Stock	6	3,78,52,668	
GST Receivable		6,41,421	
Branch/Divisons		5,54,639	
Deposit	7	86,82,571	
Sundry Debtors	8	10,91,64,921	
Loans & Advances	9	2,89,60,037	
Cash & Bank Balances	10	11,36,007	
Advances to supplier	11	13,95,511	
		18,83,87,774	
Less :			
Current Liabilities & Provisions :			
Sundry Creditors	12	7,83,94,226	
Retention Money Payable	13	23,34,275	
Other liability	14	1,70,09,495	
		9,77,37,996	
Net Current Assets			9,06,49,779
TOTAL APPLICATION OF FUNDS			**19,05,27,858**
Notes to Account	20		0

AS PER OUR REPORT OF EVEN DATE
FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M.NO.115544
FIRM REG NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR.
UDIN :- 20115544AAAAM+ 3123
Generated on : 30/12/20

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR

Date :-
Place :-Jamnagar

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

TRADING AND PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCH NO.	AS AT 31.03.2020 AMOUNT RS.	AMOUNT RS.
DIRECT INCOME			
Closing Stock	15		10,62,32,712
Building WIP at gujarat			56,05,000
Consumable Stock			1,60,00,000
WIP Maharastra			83,65,531
Road Work in progress			50,42,500
WIP at Kerala			28,39,637
DIRECT EXPENSES			
Opening Stock of building			1,02,60,000
Opening Stock of WIP			1,25,00,348
Purchase	16		5,82,24,386
Direct Expense	17		4,31,70,156
GROSS PROFIT			**1,99,30,489**
INDIRECT EXPENSE			
Administrative Expenses	18	1,60,80,500	
Depreciation	4	78,91,983	2,39,72,483
INDIRECT INCOMES	19		81,40,196
Net Profit Transferred to Capital A/c			**40,98,201**
Notes to Account	20		

AS PER OUR REPORT OF EVEN DATE

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M.NO.115544
FIRM REG NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR
UDIN :- 20115544 AAAABM 3173
Generated us on 30/12/20

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR

Date :-
Place : jamnagar

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 1		
PROPRIETORS CAPITAL		
1 Opening Capital	66,470,946	
2 Add : Profit During The Year	4,098,201	
3 Add: Addition during the year	37,890,330	
4 Less : Withdrawals during the Year	(39,486,146)	
CLOSING CAPITAL		68,973,331
SCHEDULE - 2		
SECURED LOANS GUJARAT		
1 Sundaram Finance Ltd. (Refinance Apollo Paver)	1,734,401	
2 Sundaram Finance Ltd. (Refinance Crusher Plant)	9,716,321	
3 Sundaram Finance Ltd. (Refinance EX-20440)	1,023,342	
4 Sundaram Finance Ltd. (Refinance EX-20517)	622,099	
5 Sundaram Finance Ltd. (Refinance EX-20518)	1,025,190	
6 Bank OD	61,455,598	
SUB TOTAL	**75,576,951**	
SECURED LOANS MAHARASTRA		
1 Sundram Finance Ltd (Mini loader & Tractor)	681,668	
SUB TOTAL	**681,668**	
GROSS TOTAL		**76,258,619**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTNER		PROPRIETOR	
		AMOUNT RS.	AMOUNT RS.
SCHEDULE - 3			
UNSECURED LOANS GUJARAT			
1	Ankur Badamiya		
2	Ashok Natvarlal Zala (HUF)	27,291	
3	Bansi Manish Karia	47,496	
4	Dada Enterprise	108,000	
5	Ghanshyamsinh Devsinh Rahevar	500,000	
6	Guruyavur Infratech Private Limited	500,000	
7	Hematlal Amrutlal Solanki	20,000,000	
8	Kaushal B Kumbharana (HUF)	221,600	
9	Kaushik Bakulbhai Vasoya	81,129	
10	Kottayiscb	94,168	
11	Manikandan K Nair (HUF)	550,000	
12	Manish Mansukhlal Karia (HUF)	1,682,202	
13	Miten Pravinchandra Doshi	880,000	
14	Mohit Mitenbhai Doshi	1,800,000	
15	Monil R Badamiya	1,200,000	
16	Prafulbhai D Ruparel	129,371	
17	Prajapati Services-1	160,070	
18	Prasad Nair	1,370,000	
19	Raviraj Infra Developers (Loan)	4,000,000	
20	Rita Manishkumar Karia	1,000,000	
21	Shantilal Sata	497,200	
22	Sonal N Mistry	1,355,355	
23	Tripathi Security Pvt Ltd.	650,000	
24	Tusharbhai R Chauhan	320,000	
25	Vijayam TK-1	134,770	
		950,000	
	SUB TOTAL	**38,258,652**	
UNSECURED LOANS MP			
1	Neha International		
		6,956,000	
	SUB TOTAL	**6,956,000**	
UNSECURED LOANS KERALA			
1	T K Dasan		
		81,256	
	SUB TOTAL	**81,256**	
	GROSS TOTAL		**45,295,908**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULE ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 2019-2020

SCHEDULE : - 4 : FIXED ASSETS AS ON 31st MARCH, 2020

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE [YEAR]	BALANCE AS ON 31/03/2020
				BEFORE 180 DAYS	AFTER 180 DAYS				
1	Computer Laptop	40%	16,800			-	16,800	6,720	10,084
2	Computer PC	40%	44	-	-	44	-	-	-
3	Computer	40%	5,646	-		-	5,646	2,258	3,388
4	HP Printer	15%	18,783	-		-	18,783	2,817	15,966
5	Printer Laser 4200	15%	4,542	-	-	-	4,542	681	3,861
6	125KVA DG	15%	3,38,536				3,38,536	50,780	2,87,756
7	AP 600 Sensor Paver	15%	35,03,463		-	-	35,03,463	5,25,519	29,77,944
8	Appolo Hot Mix Plant	15%	1,58,03,625			1,58,03,625	-	-	-
9	Appolo Wet Mix Plant	15%	20,69,534			20,69,534	-	-	-
10	Bolero Camper GJ 10 Y 3072	15%	68,688	-	-	-	68,688	10,303	58,385
11	Bolero GJ 10 AC 1436	15%	89,075		3,567		92,642	13,629	79,013
12	Bolero GJ 10 AC 1863	15%	83,567	-	-	83,567	-	-	
13	Cycle	15%	564	-	-	564	-	-	-
14	Dumper GJ 10 X 5408	15%	1,61,221	-	-	1,61,221	-		
15	Dumper GJ 10 X 5410	15%	1,61,221	-	-	-	1,61,221	24,183	1,37,037
16	Dumper GJ 10 X 5412	15%	1,61,221	-	-	-	1,61,221	24,183	1,37,037
17	Dumper GJ 10 X 5750	15%	99,193	-	-		99,193	14,879	84,314
18	Dumper GJ 10 X 6650	15%	2,71,659	-	-	-	2,71,659	40,749	2,30,910
19	Dumper GJ 16 X 9149	15%	4,74,184	-	-	4,74,184	-		
20	Dumper GJ 16 X 9150	15%	4,74,184	-	29,184	33,779	4,69,589	68,249	4,01,339
21	Dumper GJ 16 X 9151	15%	4,74,184	-	-	-	4,74,184	71,128	4,03,056
22	Dumper GJ 16 X 9152	15%	4,73,856	-	-	-	4,73,856	71,078	4,02,778
23	Dumper GJ 16 X 9153	15%	4,73,856	-	-	-	4,73,856	71,078	4,02,778
	AMOUNT C/F.		2,52,27,645		32,751	1,86,26,518	66,33,878	9,98,237	56,35,645

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2020
	AMOUNT B/F.		2,52,27,645		32,751	1,86,26,518	66,33,878	9,98,237	56,35,645
24	Dumper GJ 16 X 9154	15%	4,73,856						
25	Dumper GJ 16 X 9155	15%	4,73,856				4,73,856	71,078	4,02,778
26	Dumper GJ 16 X 9156	15%	4,73,856				4,73,856	71,078	4,02,778
27	Dumper GJ 16 X 9157	15%	4,74,184				4,73,856	71,078	4,02,778
28	Dumper GJ 16 X 9158	15%	4,74,184				4,74,184	71,128	4,03,056
29	Eicher Staff Bus	15%	9,07,769				4,74,184	71,128	4,03,056
30	Hero Honda Hunk	15%	9,674			9,07,769		-	-
31	Hero Honda Passion	15%	4,903				9,674	1,451	8,223
32	Hero Honda Splender	15%	25,723				4,903	735	4,168
33	Hydra GJ 10 AM 8337	15%	3,06,314				25,723	3,858	21,865
34	Hydra GJ 10 AM 8343	15%	3,33,340		8,340		3,14,654	46,573	2,68,081
35	JD GJ 10 X 6701	15%	2,66,704			3,33,340	-	-	
36	JD GJ 10 X 6704	15%	2,66,704				2,66,704	40,006	2,26,698
37	JD GJ 10 X 7643	15%	2,90,236			2,66,704	-	-	-
38	JD GJ 10 X 7664	15%	2,90,236				2,90,236	43,535	2,46,701
39	JS-200 (Excavator)	15%	8,14,752			2,90,236	-	-	-
40	Macons MA-15 Concrete Bat	15%	11,89,714		2,07,769		10,22,521	1,37,796	8,84,726
41	Maruti Swift VDI	15%	3,93,681		7,28,625		19,18,339	2,33,104	16,85,235
40	Mobile Crushing and Screeni	15%	97,86,262			1,62,825	2,30,856	34,628	1,96,228
42	Rock Bracker	15%	93,712				97,86,262	14,67,939	83,18,323
43	Rock Breaker Alicon B210	15%	27,27,978				93,712	14,057	79,655
44	Royal Enfield Classic 350 La	15%	83,521				27,27,978	4,09,197	23,18,781
45	Skoda Superb KL 49 A 3445	15%	3,09,584				83,521	12,528	70,993
46	Tata Ace Chota Hathi	15%	45,517				3,09,584	46,438	2,63,146
47	Tata Hitachi Bracker-1	15%	1,49,681				45,517	6,828	38,689
48	Tata Hitachi Bracker-2	15%	2,10,149				1,49,681	22,452	1,27,229
49	Tata Hitachi EX-200 (5 Nos.	15%	1,09,34,419				2,10,149	31,522	1,78,627
50	Tata Hitachi Excavator No :	15%	5,03,514				1,09,34,419	16,40,163	92,94,256
51	Tata Hitachi Excavator No :	15%	5,06,331				5,03,514	75,527	4,27,987
52	Tata Hitachi Excavator No :	15%	5,71,546				5,06,331	75,950	4,30,381
53	Tata Hitachi Excavator No :	15%	5,99,938				5,71,546	85,732	4,85,814
54	Tata Hitachi Rock Bracker	15%	3,40,613				5,99,938	89,991	5,09,947
55	Tata Mobile GJ 10 A 6349	15%	3,413		2,01,940		5,42,553	66,237	4,76,316
						3,413	-		
	AMOUNT C.F.		5,95,63,509		11,79,425	2,05,90,805	4,01,52,129	59,39,974	3,42,12,159

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2020
	AMOUNT B.F.		5,95,63,509		11,79,425	2,05,90,805	4,01,52,129	59,39,974	3,42,12,159
56	Tata Sumo GJ 10 U 952	15%	7,568			7,568	-	-	-
57	Tata ZX 210 No : 1	15%	13,62,452				13,62,452	2,04,368	11,58,084
58	Tata ZX 210 No : 2	15%	13,62,452				13,62,452	2,04,368	11,58,084
59	TVS Victor No : 3	15%	7,702				7,702	1,155	6,547
60	Yamaha Alpha Disc	15%	39,147				39,147	5,872	33,275
61	Yamaha R15 Euro 3	15%	85,413				85,413	12,812	72,601
62	5 HP Openvel Submersibal P	15%	9,573				9,573	1,436	8,137
63	Air Compressor	15%	1,587				1,587	238	1,349
64	Air Conditionar	15%	1,08,866				1,08,866	16,330	92,536
65	CCTV Camera	15%	9,418	4,510			13,928	2,089	11,839
66	CP 10 Sump Pump	15%	25,258				25,258	3,789	21,469
67	Demolition Hammer 10KG	15%	-	15,534			15,534	2,330	13,204
68	Edicon Breaker M/c	15%	81,287				81,287	12,193	69,094
69	Electric Motor	15%	-	61,000			61,000	9,150	51,850
70	EPBAX (Matrix)	15%	2,539				2,539	381	2,158
71	EPBAX (System)	15%	247				247	37	210
72	Fax Machine	15%	694				694	104	590
73	Hand Breaker	15%	-	3,729			3,729	559	3,170
74	Havells Electric Gyser 6 ltr	15%	-		5,508		5,508	413	5,095
75	HP Slate 7 Voice Tab	15%	7,099				7,099	1,065	6,034
76	IFB Washing Machine	15%	3,935				3,935	590	3,345
77	Jack Hammar Machine	15%	23,811				23,811	3,572	20,239
78	Kent RO Purifier	15%	6,800				6,800	1,020	5,780
79	Laboratory Instrument	15%	35,691				35,691	5,354	30,337
80	Laboratory Instrument	15%	6,864				6,864	1,030	5,834
81	Laboratory Machineries	15%	67,997				67,997	10,200	57,797
82	Level Machine	15%	29,042				29,042	4,356	24,686
83	Machinery	15%	2,61,876				2,61,876	39,281	2,22,595
84	Magnetic Drill Machine	15%	32,187				32,187	4,828	27,359
85	Mechanical Machines	15%	3,28,119				3,28,119	49,218	2,78,901
86	Mobile Instrument	15%	3,58,244	53,571			4,11,815	61,772	3,50,043
87	Office Cabinet	15%	2,42,916				2,42,916	36,437	2,06,479
	Total C/F		6,40,72,293	1,38,344	11,84,933	2,05,98,373	4,47,97,198	66,36,321	3,81,60,881

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2020
	total b/f		6,40,72,293	1,38,344	11,84,933	2,05,98,373	4,47,97,198	66,36,321	3,81,60,881
88	Refrigerator	15%	27,529				27,529	4,129	23,400
89	Sony LCD TV	15%	15,356				15,356	2,303	13,053
90	Sony System SA-D10/C	15%	3,692				3,692	554	3,138
91	Stok Cross Cut Paper Shredd	15%	1,618				1,618	243	1,375
92	Tea Coffee Vending M/c	15%	6,277				6,277	942	5,335
93	TV	15%	7,854				7,854	1,178	6,676
94	Vaccum Cleaner	15%	677				677	102	575
95	Vibrator	15%	404				404	61	343
96	Washing Machine	15%	17,659				17,659	2,649	15,010
97	Welding Machine	15%	2,60,620				2,60,620	39,093	2,21,527
98	Furniture Fixing	10%	3,527				3,527	353	3,174
99	Office Furniture	10%	1,51,223				1,51,223	15,122	1,36,101
	Maharashtra						-	-	-
100	Computer	40%	8,694				8,694	3,478	5,216
101	Computer - II	40%	31,729				31,729	12,691	19,037
102	EPSON Printer	15%	5,797				5,797	870	4,927
103	Appolo Wet Mix Plant	15%	2,46,355			2,46,355	-	-	-
104	Damar Spray Browser	15%	4,25,000				4,25,000	63,750	3,61,250
105	DG Set 125 KVA	15%	3,65,606			3,65,606	-	-	-
106	DG Set 320 KVA	15%	13,09,000			34,700	12,74,300	1,91,145	10,83,155
107	Fully Electronic Weighbridge	15%	2,31,944			2,31,944	-	-	-
108	John Deere (5310) - Tractor	15%	-	7,05,357			7,05,357	1,05,804	5,99,554
109	Kamdhenu Mini Loader	15%	-	2,88,136			2,88,136	43,220	2,44,915
110	Mobile Crushing and Screeni	15%	22,09,203				22,09,203	3,31,380	18,77,823
111	Mobile Crushing and Screeni	15%	10,083	6,13,400			6,23,483	85,585.45	5,37,898
112	Water Tanker 10000 ltr	15%	-	55,000		55,000	-	-	-
113	Furniture & Fixture	10%	59,781				59,781	5,978	53,803
114	Container	15%	1,51,725				1,51,725	22,759	1,28,966
115	Laboratory Machineries	15%	15,444				15,444	2,317	13,127
116	Laboratory Machineries	15%	3,55,726				3,55,726	53,359	3,02,367
117	Luminious Solar Plnat	15%	1,05,907				1,05,907	15,886	90,021
114	Sokia Make Automatic Machi	15%	22,015				22,015	3,302	18,713
118	Submersible Pump 3HP	15%	7,076				7,076	1,061	6,015
	Total C/F		7,01,29,815	18,00,237	11,84,933	2,15,31,978	5,15,83,007	76,45,635	4,39,37,376

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2020
	Toal B/F		7,01,29,815	18,00,237	11,84,933	2,15,31,978	5,15,83,007	76,45,635	4,39,37,376
119	Total Station	15%	2,96,225				2,96,225	44,434	2,51,790
	Madhyapradesh							-	
120	200 KVA DG Set	15%	4,46,590				4,46,590	66,989	3,79,601
121	Hand Floater	15%	-	35,000			35,000	5,250	29,750
122	Level Machine	15%	14,743				14,743	2,211	12,531
123	Mig Welding Machine 400 Ar	15%	-		59,000		59,000	4,425	54,575
124	Printer	15%	11,100				11,100	1,665	9,434
125	Sokia Total Station	15%	20,049				20,049	3,007	17,042
	Kerala								
126	Reversible Concrete Mixer	15%	-		5,70,000		5,70,000	42,750	5,27,250
127	Concrete Electric Vibrator	15%	-		20,600		20,600	1,545	19,055
128	Laboratory Instrument	15%	-		11,000		11,000	825	10,175
129	Scaffolding Material	15%	-	2,51,693	4,73,259		7,24,952	73,248	6,51,703
130	Aratt Requiza Flat No 1201	0%	90,39,157				90,39,157	-	90,39,157
131	Bedeshwar Tenement	0%	6,37,500				6,37,500	-	6,37,500
132	Birava Soc. Raw House No	0%	8,37,000				8,37,000	-	8,37,000
133	Gold (Jwellery)	0%	5,83,208				5,83,208	-	5,83,208
134	Grace Villa Tenament (PC)	0%	6,42,230				6,42,230	-	6,42,230
135	Hapa Plot (Plot No 20/21)	0%	22,24,794				22,24,794	-	22,24,794
136	House Property	0%	56,400				56,400	-	56,400
	KERALA PLOT PURCHASE	0%	-	9,94,060			9,94,060	-	9,94,060
137	Land	0%	50,000				50,000	-	50,000
138	Mayurnagar Appartment	0%	8,52,824				8,52,824	-	8,52,824
139	Nair Apartment Flat No. 301	0%	5,59,580				5,59,580	-	5,59,580
140	Nandanvan Park Plots	0%	48,545				48,545	-	48,545
141	Plot No.12 (Moti Khavadi)	0%	1,24,000			1,24,000			
142	Plot No.3 Vilas Udhyog	0%	27,31,450				27,31,450	-	27,31,450
143	Property SGS Building	0%	65,09,426	2,51,980	15,04,011		82,65,417	-	82,65,417
144	Property Adv 4th Floor 403	0%	13,01,000			13,01,000	-	-	
145	Radheshyam 2	0%	74,19,242				74,19,242	-	74,19,242
146	Shri Hari Vallabh Tower 3	0%	11,65,160			7,00,000	4,65,160	-	4,65,160
147	Survey No.108/2 Plot No.9/	0%	57,84,314				57,84,314	-	57,84,314
148	Sweet Home Residency	0%	88,14,355				88,14,355	-	88,14,355
	Total		12,02,98,707	33,32,970	36,22,803	2,36,56,978	10,37,97,502	78,91,984	9,59,05,518

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

ANNEXURE FORMING PART OF FORM NO.3CD FOR THE FINANCIAL YEAR ENDED 2019-2020

ANNEXURE D :- DEPRECIATION ALLOWABLE UNDER THE INCOME TAX ACT, 1961 :-

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2019	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 31/03/2020
				BEFORE 180 DAYS	AFTER 180 DAYS				
1	Computer	40%	62,913	-	-	44	62,869	25,147	37,721
2	Plant & Machinery	15%	7,06,33,005	20,86,930	23,18,792	2,15,31,934	5,35,06,793	78,45,383	4,56,61,410
3	Furniture & Fixture	10%	2,14,531	-	-	-	2,14,531	21,453	1,93,078
	TOTAL		7,09,10,449	20,86,930	23,18,792	2,15,31,978	5,37,84,193	78,91,984	4,58,92,209

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 5		
INVESTMENTS GUJARAT		
1 Bharti Axa Life Insurance	166,569	
2 Gtl Share	519,901	
3 Icici Prudential Life Insurance	732,080	
4 Icici Pru. Saving Suraksha LP	614,376	
5 LIC P.No.815830832	266,895	
6 LIC P.No.815830833	245,530	
7 LIC P.No 815830834	247,360	
8 LIC P.No.815845945	331,962	
9 LIC P.No.815845946	331,962	
10 LIC Policy	230,490	
11 LIC Policy No.816910152 (New Jivan Anand)	48,117	
12 Om Kotak Mahindra	91,781	
13 PPF (7091/PPF/30025)	1,000	
14 Reliance Lic	40,539	
15 Sovereign Gold Bond (SGB041561-22 01.16)	104,000	
TOTAL		**3,972,561**
SCHEDULE - 6		
INVENTORY		
1 Closing stock (Gujarat)	26,647,500	
2 Closing stock (Maharastra)	8,365,531	
3 Closing stock (Kerala)	2,839,637	
TOTAL		**37,852,668**
SCHEDULE - 7		
DEPOSIT GUJARAT		
1 Federation of Architect	55,000	
2 Security Deposite (GDC RPL)	48,941	
3 Security Deposite (Real)	16,742	
4 Security Deposite (RIFL)	145,710	
5 SGS Building GEB (Security Deposite)	37,719	
6 Recurring Deposit 7091/255/5092 (Aiswarya Nair)	5,626	
7 Recurring Deposit 7091/255/5108 (Rohit Nair)	5,626	
8 Recurring Deposit 7091/255/5276 (Mani Nair)	5,651	
9 FDR No 70914050006572/77	2,901,173	
10 FDR No 70914050006572/78	12,521	
11 FDR No 70914050006572/79	31,306	
12 FDR No 70914050006572/80	108,737	
13 FDR No 70914050006572/81	24,053	
14 FDR No 70914050006572/82	3,587,004	
15 FDR No 70914050007560/16	17,344	
16 FDR No 70914050007669/14	1,679,415	
TOTAL		**8,682,571**

ROYAL CONSTRUCTION
MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 8		
SUNDRY DEBTORS GUJARAT		
1 Aaksh Madhusudan Mantri	1,365,000	
2 Aban Construction	1,370,684	
3 Afcon Infrastructure Limited	9,941	
4 Ben Line Agencies India Pvt. Ltd.	31,152	
5 Dipeshbhai A Bharad	121,000	
6 Essar Bulk Terminal (Salaya) Ltd.	851,498	
7 Essar Construction Ltd.	59,495	
8 Essar Projects Ltd.	44,310	
9 Gannon Dunkerley & Co.Ltd.	28,733	
10 GDCL and PSP Joint Venture	136,333	
11 GDCL (Baroda IOCL)	212,183	
12 GDCL (Bhatinda)	50,869	
13 GDCL (GHCL - Sutrapada Site)	100,939	
14 GDCL - J3 (Retention Money)	42,734	
15 Gdcl Malabar Ent (Ril Dahej)	117,923	
16 GDCL (RIL Dahej DMD)	18,224	
17 GDCL RIL Dahej (Med)	224,971	
18 GDCL (RSPL) MECH	1,084,521	
19 GDCL (RSPL - MECH - MH)	56,495	
20 GDCL Sikka (Civil ISG)	3,987,703	
21 GDCL Sikka Civil & Mechanical	9,444,047	
22 GDCL Sikka PTP	1,556,562	
23 GDCL Sikka (PTP Civil)	568,228	
24 Kishan Morzariya	1,544,750	
25 Larsen & Toubro Ltd.	527,644	
26 Larsen & Toubro Ltd. (RIL Site)	22,681	
27 Larsen & Toubro Ltd. (WDFC - Rajasthan)	466,636	
28 Multidesign Infrawork Pvt Ltd. (Chq Rtn)	185,590	
29 Nikhil Construction	5,000	
30 Rahul S Mandalia	1,517,500	
31 Rajendrasinh Zala	1,387,950	
32 Ramesh K Nadiyapara	1,310,000	
33 Reliance Industries Limited	543,314	
34 Reliance Industries Ltd. (Retention)	63,464	
35 Reliance Petroleum Ltd. (RIL)	185,492	
36 Retention Money (L&T - RIL Site)	15,982	
37 Retention Money (L&T WDFC - Rajastnan)	578,634	
38 Royal Construciton (MP)	4,079,686	
39 Suresh N Tadavi	1,225,250	
40 Vihan Corporation (Ril - Site)	6,957	
SUB TOTAL	**35,150,097**	

ROYAL CONSTRUCTION

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020 AMOUNT RS.	AMOUNT RS.
SUNDRY DEBTORS MAHARASTRA		
1 GDCL Barasgaon Rahatee	925,288	
SUB TOTAL	**925,288**	
SUNDRY DEBTORS MP		
1 GDCL (Barela-Mandala Road)	1,032,354	
2 GDCL (MP DEWAS-NEWARI)	25,396,665	
3 GDCL (MP - RANGWASA-AGRA-GIROTA)	32,886,669	
4 Ray Engineering Pvt Ltd	8,911,983	
5 T. K. Enterprise	4,093,334	
SUB TOTAL	**72,321,005**	
SUNDRY DEBTORS KERALA		
1 Montecarlo ltd	768,531	
SUB TOTAL	**768,531**	
GROSS TOTAL		**109,164,921**
SCHEDULE - 9		
LOANS & ADVANCES GUJARAT		
1 Adityshree Construction	200,000	
2 Maheshkumar H Shah	150,000	
3 Mithilaben Maheshkumar Shah-1	100,000	
4 Naveenkumar Salian	2,853,196	
5 Prabhatji Chanaji Thakor	550,000	
6 Radhika M Nair (Loan Advance)	11,557,417	
7 Rajesh Kanaiyalal Jayswal	1,000,000	
8 Vaishali Enterprises	1,250,000	
9 Finance Extra Interest	341,860	
10 TDS 2008-09	5,089	
11 TDS 2011-12	87,061	
12 TDS (F.Y. 2014-2015)	101,590	
13 TDS (F.Y. 2015-2016)	780,753	
14 TDS (F.Y. 2018-2019)	1,137,237	
15 TDS (F.Y. 2019-2020)	156,046	
16 Sundaram Finance Ltd. (EX-200 20495)	641	
17 Sundaram Finance Ltd. (Refinance Hot Mix Plant)	76,756	
18 Sundaram Finance Ltd. (Refinance WMM Plant)	10,829	
19 Sun. Fin. Ltd. (Insurance 9149,9150,9151,9156,9157)	1,353	
SUB TOTAL	**20,359,827**	
LOANS & ADVANCES MAHARASTRA		
1 Rent Security Deposite	45,000	
2 TDS (F.Y. 2018-2019)	663,019	
3 TDS (F.Y. 2019-2020)	296,903	
SUB TOTAL	**1,004,922**	

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
LOANS & ADVANCES MP		
1 Amandeep Stone Crusher (Adv)	109,682	
2 Cad Services	66,000	
3 Dayaram Narwaniya	36,000	
4 Sunersingh Anopsingh (Land Rent Deposite)	200,000	
5 TDS (F.Y. 2018-2019)	1,889,087	
6 TDS (F.Y. 2019-2020)	402,449	
7 Vat Receivable	4,561,398	
SUB TOTAL	**7,264,616**	
LOANS & ADVANCES KERALA		
1 Old Container & Furniture	200,000	
2 Rent secuirty deposit	28,900	
3 TDS F Y 2019 2020	101,772	
SUB TOTAL	**330,672**	
GROSS TOTAL		**28,960,037**
SCHEDULE - 10		
CASH AND BANK BALANCES GUJARAT		
1 Cash	32,196	
2 Federal Bank Ltd. (A/c - 11460100093932)	10,375	
3 HDFC Bank Ltd. (A/c - 01771000056433)	45,152	
4 Syndicate Bank (A/c - 70901010002060)	117,127	
5 Syndicate Bank (A/c - 70902010009510)	513,132	
6 Syndicate Bank (A/c - 70903070003499 Hotel Malabar)	36,494	
7 Syndicate Bank (A/c - 70913070000013)	294,159	
SUB TOTAL	**1,048,634**	
CASH AND BANK BALANCES MH		
1 Cash	62,136	
SUB TOTAL	**62,136**	
CASH AND BANK BALANCES MP		
1 Cash	23,151	
2 Syndicate Bank	2,086	
	25,238	
GROSS TOTAL		**1,136,007**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 11		
ADVANCES TO SUPPLIER GUJARAT		
1 Pioneer Electromech	300,000	
SUB TOTAL	**300,000**	
ADVANCES TO SUPPLIER MAHARASTRA		
1 New Pavan Roadways	202,125	
2 Tulsi Stone Crusher	724,193	
SUB TOTAL	**926,318**	
ADVANCES TO SUPPLIER MP		
1 Chandrabhan Rajput	5,975	
2 Gujarat traders	81,384	
3 Khandelwal filling station	50,536	
4 Sai amrut fuels	24,999	
SUB TOTAL	**162,894**	
ADVANCES TO SUPPLIER KERALA		
1 Guardians	1,680	
2 Unity Scaffoldings	4,619	
SUB TOTAL	**6,299**	
GROSS TOTAL		**1,395,511**
SCHEDULE - 12		
SUNDRY CREDITORS		
1 Sundry Creditos for Gujarat Site (Sub Schedule 1)	16,144,126	
2 Sundry Creditos for Maharashtra Site (Sub shedule 2)	1,618,161	
3 Sundry Creditos for Madhya Pradesh Site(Sub schedule3)	60,078,700	
4 Sundry Creditos for Kerala Site (Sub schedule 4)	553,239	
TOTAL		**78,394,226**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

SCHEDULE - 3	AMOUNT RS.	AMOUNT RS.
SCHEDULE- 13		
RETENTION MONEY AND RENT DEPOSIT PAYABLE GUJARAT		
1 Aditya Engineering (RIL - GDCL Site)	130,119	
2 Hind Engineering Fabricator (Retention - Sikka)	832,338	
3 Rama Construction (Retention - RIL J3)	445,000	
4 Shivam Construction (Retention - RIL J3)	506,000	
5 Ashokkumar Thakur (Rent Deposit)	10,000	
6 Ben Line Agencies India Pvt.Ltd. (Rent Deposite)	12,000	
7 Bhaswati Majumdar (Aratt Requizza - Secur. Deposit)	36,667	
8 Parekh Marine Agency Pvt Ltd. (Rent Deposite)	50,000	
9 Parmar Yogeshkumar M (Rent Deposite)	7,000	
10 Reshma (Aratt Requizza - Security Deposite)	36,666	
11 Seaworld Shipping & Logistics P Ltd. (Rent Deposit)	42,900	
12 Shreeraj Krishnakumar (Rent Deposite)	10,000	
13 Sukriti Singh (Aratt Requizza - Security Deposite)	36,667	
SUB TOTAL	**2,155,357**	
RETENTION MONEY MH		
1 Gauri Construction (Retention Money)	97,125	
2 Jaidev Builders & Developers (Retention Money)	81,793	
SUB TOTAL	**178,918**	
TOTAL		**2,334,275**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020 AMOUNT RS.	AMOUNT RS.
SCHEDULE- 14		
OTHER LIABILITY GUJARAT		
1 GST Tax	3,934,089	
2 Advance for Sales of Land	1,500,000	
3 Credit Card 4090 3111 0101 4813	36,548	
4 Salary Payable	1,432,598	
5 Salary Professional Tax Payable	75,596	
6 TDS Payable (194A) - FY.2019-20	184,715	
7 TDS Payable (194C) - FY.2019-20	7,166	
8 T K Enterprise (Business Loan)	240,000	
9 Advances from customer (Tulsi Infratech)	380,000	
SUB TOTAL	**7,790,712**	
OTHER LIABILITY MAHARASTRA		
1 Mobilization Advance (Barasgaon-Rahatee)	9,000,000	
2 TDS Payable (194A) - FY.2019-20	11,950	
SUB TOTAL	**9,011,950**	
OTHER LIABILITY MP		
1 GST	151,738	
2 TDS Payable (194C) - FY.2019-20	22,737	
SUB TOTAL	**174,475**	
OTHER LIABILITY KERALA		
1 TDS Payable	32,358	
SUB TOTAL	**32,358**	
GROSS TOTAL		**17,009,495**

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M.NO.115544
FIRM REG NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR.
UDIN :- 20115544AAAAEM4 3173
Generated on 30/12/20

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR

Date :-
PLACE : JAMNAGAR.

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE- 15		
SALES AND DIRECT INCOME GUJARAT		
1 Sales IGST	3,187,251	
2 Sales NON GST	8,350,450	
3 Sales of Flate	5,200,000	
4 Sales of Shop	300,000	
5 Commercial Property Rent Income GST	699,900	
6 Contract Work income	8,696,372	
SUB TOTAL	**26,433,973**	
SALES AND DIRECT INCOME MP		
1 Cement Sales IGST 28 %	3,197,922	
2 Contract Work Income (GDCL - HEG - SAC : 995433)	1,237,935	
3 Contract Work Income (RAY - HEG - SAC : 995433)	14,491,393	
4 ROAD WORK INCOME (SAC:995421)	22,521,921	
5 Vehicle Hiring Income (SAC : 997313)	1,321,838	
SUB TOTAL	**42,771,009**	
SALES AND DIRECT INCOME MAHARASTRA		
1 Road Construction income	29,690,357	
SUB TOTAL	**29,690,357**	
SALES AND DIRECT INCOME KERALA		
1 Contract Work income	7,337,372	
	7,337,372	
GROSS TOTAL		**106,232,712**
SCHEDULE- 16		
PURCHASE GUJARAT		
1 Purchase GST 18 %	214,926	
2 Purchase GST 28 %	3,502,249	
3 Purchase GST 5 %	156,454	
4 Purchase IGST 18 %	2,355	
5 Purchase IGST 28 %	17,344	
6 Purchase Material (Composition)	2,954	
7 Purchase Material Non GST	3,522,140	
SUB TOTAL	**7,418,422**	

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
PURCHASE MP		
1 Purchase GST 12%	464	
2 Purchase GST 18%	796,984	
3 Purchase GST 28%	10,382,031	
4 Purchase GST 5%	14,217,026	
5 Purchase IGST 28%	4,922,016	
6 Purchase IGST@5%	216,945	
SUB TOTAL	**30,535,466**	
PURCHASE MAHARASTRA		
1 Purchase GST 18 %	12,071,858	
2 Purchase Material (Non GST)	27,960	
SUB TOTAL	**12,099,818**	
PURCHASE KERALA		
1 Purchase GST 12%	13,661	
2 Purchase GST 18%	7,191,687	
3 Purchase GST 28%	195,312	
4 Purchase GST 5%	621,870	
5 Purchase IGST 18%	50,250	
6 Purchase Material (Non GST)	97,900	
SUB TOTAL	**8,170,681**	
GROSS TOTAL PURCHASE		**58,224,386**
SCHEDULE- 17		
DIRECT EXPENSE		
1 Direct Expenses Gujarat (Sub Schedule -1)	2,161,603	
2 Direct Expenses MP (Sub Schedule -2)	20,193,634	
3 Direct Expenses MAHARASTRA (Sub Schedule -3)	16,905,894	
4 Direct Expenses KERALA (Sub Schedule -4)	3,909,026	
GROSS TOTAL		**43,170,156**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

PARTICULARS	AS AT 31.03.2020	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE- 18		
ADMINISTRATIVE EXPENSES		
1 Indirect Expenses Gujarat(Sub Schedule -5)	14,831,844	
2 Indirect Expenses MP(Sub Schedule -6)	199,172	
3 Indirect Expenses Maharastra (Sub Schedule -7)	856,476	
4 Indirect Expenses Kerala (Sub Schedule -8)	193,008	
GROSS TOTAL		**16,080,500**
SCHEDULE- 19		
INDIRECT INCOME GUJARAT		
1 Bank Interest Income	4,902	
2 Interest Income on FDR	535,522	
3 Interest on Recurring Deposit	423	
4 Interest on Sovereign Gold Bond	2,860	
5 Intrest Income on Loan & Advance	305,700	
6 Long Term Capital Gain on Sale of Plot No.12	26,000	
7 Residential Property Rent Income	1,087,000	
8 Kasar	6,176,384	
SUB TOTAL	**8,138,791**	
INDIRECT INCOME MP		
1 Kasar	227	
SUB TOTAL	**227**	
INDIRECT INCOME MAHARASTRA		
1 Kasar	722	
SUB TOTAL	**722**	
INDIRECT INCOME KERALA		
1 Kasar	456	
SUB TOTAL	**456**	
GROSS TOTAL		**8,140,196**

SIGNATURE TO SCHEDULE 1 TO 19

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M.NO.115544
FIRM REG NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR.
UDIN : 20115544AAAAMA3133

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR

Date :-
PLACE : JAMNAGAR.

Generated as on : 30/12/20

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2020

Sr. No.	Sub Schedue - 1 Sundry Creditors Gujarat	Rs.
1	Anirudhsinh S Jadeja	949,425
2	Anirudhsinh S Jadeja (DTA - Ril Site)	1,890,683
3	Ankur Badamiya (Interest A/c)	5,894
4	Arjan D Pingalsur	16,946
5	Ashok Natvarlal Zala HUF (Interest A/c)	10,260
6	Bansi Manish Karia (Interest A/c)	229,590
7	Bharat Sanchar Nigam Limited	3,673
8	B H Kanchava	170,365
9	Dashrathsinh U Pingal	80,332
10	Deep Corporation Dahej Site	179,080
11	Deep Corporation (Parts)	9,487
12	Gajraj Enterprise	22,366
13	Gujarat Earth Moving Spares	740,345
14	Gujarat Hardware	111,423
15	Gurukrupa Infrastructure	75,277
16	Harsh Enterprise	452,813
17	Hemantlal Amrutlal Solanki (Interest A/c)	47,866
18	Jai Maa Kalyani Contractor	241,696
19	Jayaben Hiteshbhai Gadher	100,000
20	Kadarbhai Hasanbhai Gandhi	248,385
21	Kalpana Construction (GDCL - RIL Site)	167,061
22	Kaushal B Kumbharana HUF (Interest A/c)	122,574
23	Kaushik Bakulbhai Vasoya (Interest A/c)	56,222
24	Kundalia Petroleum	25,731
25	Luxury Electro Wood	128,439
26	Maniben Jivabhai Mashura	55,600
27	Manish Hydraulics	234,980
28	Manish Mansukhlal Karia HUF (Interest A/c)	231,002
29	Mishra Construction Co.	148,949
30	Moni R Badamiya (Interest A/c)	114,256
31	Nihal Projects	133,861
32	Patel Offset	7,180
33	Prafulbhai Ruparel (MAT)	937,540
34	Radha Krishna Agency	113,158
35	Raj Stone Crusher	73,549
36	Rita Manishkumar Karia (Interest A/c)	205,510
37	Sangam Trading Co.	121,703
38	Santosh Tyres Pvt.Ltd.	310,650
39	Sarbaz Enterprise(Mat)	925,650
40	Shantilal Sata (Interest A/c)	292,758
41	Shivani Construction	32,476
42	Shiv Shakti Battery Service	33,300
43	Shyam Gases	25,377
44	Siddhi Enterprise (Dasrathsinh Vara)	826,450
45	S S Varu & Co.	88,961
46	Subham Engineering	67,816
47	T K Enterprise (Material)	4,090,048
48	Tusharbhai R Chauhan (Interest A/c)	29,110
49	Vidhi Enterprise (Mat)	832,500
50	Vivek Construction	112,552
51	Yunesco Trading Co.	4,407
52	Zee Electricals	8,850
	SUB TOTAL	**16,144,126**

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2020

Sub Schedue - 2 Sundry Creditors Maharastra	
Ashapura Petrochem	71,423
Bhatia Motor Stores	81,742
Gajraj Enterprise	101,126
Gurukrupa Infrastructure	1,111,926
Jai Ambe Enterprises	67,763
Patil Earthmovers	171,221
S C Makhecha & Associates	12,960
SUB TOTAL	**1,618,161**

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2020

	Sub Schedue - 3 Sundry Creditors MP	Rs.
1	Aadhya Infraserve	186,058
2	Abhishek Construction	1,496,473
3	Anirudhsinh S Jadeja	228,517
4	Ar Bhasin Automovers	41,322
5	Ashish Construction	833,868
6	A to Z Earthmovers	410
7	Bhoj Rasayana Pvt Ltd.	278,186
8	Bhusan Kumar Pandit Contractor	553,759
9	Deep Corporation (Parts)	127,192
10	Gajraj Enterprise	337,291
11	G K Enterprises	551,603
12	Global Indotech Infra Company	580,703
13	Gulshan India Infrastructure Pvt Ltd.	1,884,260
14	Gupta Earth Movers	13,310
15	Guru Engineering	2,501,013
16	Gurukrupa Infrastructure	1,331,864
17	Harsh Vijayvargiya	3,257,234
18	Himmatsingh Antarsingh	1,523,951
19	Hotel Amar Vilas	21,541
20	Index Engineering Company	33,040
21	Index Lab and Consultants	54,020
22	Iqbal H Shaikh Contractor	124,347
23	Ishwar Enterprises	296,898
24	Jay Bharat Krishi Yantra	6,000
25	Jay Shree Balaji Light Decoration	313,915
26	JP Structures Pvt.Ltd.	828,000
27	JR Infrastructures & Developers	115,034
28	KGN Infra Projects	236,570
29	Khandelwal Enterprises	12,067,948
30	Madhav Stone Crusher	3,081,527
31	Maheshwari Roadlines	175,680
32	Mahesh Yadav	19,283
33	Mohammad Zubair Tours & Travels	50,368
34	Mycorp Technologies	324,438
35	Nakum Engineering	15,000
36	National Chemical Industries	1,077,124
37	Neha International (Material)	2,689,817
38	Patel Traders	213,070
39	Prabhakar Earth Movers	1,112,931
40	Prathvi Infrastructure Pvt. Ltd.	3,287,356
41	Radha Stone Crusher-1	327,323
42	Rajlaxmi Construction Co.	649,271
43	Rihani Construction Co.	1,364,217
44	Royal Construction (Guj)	4,079,680
45	R S Electricals & Company	7,229,336
46	S C Makhecha & Associates	12,960
47	Shampa Pal	157,320
48	Shivagya Constructions	439,644
49	Shivam Enterprise	283,094
50	Shree Mahavir Agriculture Machinery Co	9,526
51	Shri Arihant Enterprise	9,498
52	Shri Krishna Cement Pipes	270,220
53	Shri Krushna Krushi Farm	80,062
54	Shri Vishwamanagal Construction	101,613
55	Sisodia Building Material	589,464
56	Vani Traders	209,563
57	Vivek Khandelwal	380,688
58	V Stone Industries	2,014,299
	SUB TOTAL	**60,078,700**

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2020

	Sub Schedue - 4 Sundry Creditors KERALA	Rs.
1	Anita Devi (Labour Contractor)	4,381
2	Chendayad Granites Private Limited	281,220
3	E P Earth Movers	105,322
4	Furnitech Quarantine (India) Pvt Ltd.	8,698
5	Mattanur Hardwares	23,808
6	Paramount Traders	55,050
7	Ulikkal Stone Crusher	74,760
	SUB TOTAL	**553,239**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

Sub Schedule forming part of profit and loss account for the year ended 31/03/2020

Sr. No.	Sub Schedue - 1 Direct Expenses Gujarat	Rs.
1	Contract Work Expense (GST 18%)	463,080
2	Professional Fees & Technical Services (IGST 18%)	35,000
3	Site Expense (GST 18%)	15,480
4	Site Expense (IGST 18%)	4,640
5	Vehicle Maintanance Expense (GST 18%)	55,757
6	Vehicle Maintanance Expense (GST 28%)	53,070
7	Vehicle Maintanance Expense (IGST 18%)	1,627
8	Contract Work Expense (Non GST)	898,594
9	Debit Note	5,486
10	Diesel Expense	48,552
11	GST Expense	4,854
12	Provident Fund Expense	22,474
13	Salary Expense	348,285
14	Site Expense	29,269
15	Vehicle Maintanance Expense	83,779
16	Vehicle RTO Tax	91,655
	Total	**2,161,603**

	Sub Schedue - 2 Direct Expenses MP	
1	Contract Work Expense (Composition)	1,113,761
2	Contract Work Expense (HEG - IGST 18%)	3,056,421
3	Hotel Stay Exp. (12%)	15,600
4	Hotel Stay Exp. (GST 5%)	3,875
5	Professional Fees & Technical Services (IGST 18%)	12,000
6	Site Expense (GST 18%)	90,144
7	Site Expense (IGST 18%)	55,998
8	Vehicle Hiring Expense (GST - 18%)	5,052,169
9	Vehicle Hiring Expense (IGST - 18%)	1,923,026
10	Vehicle Maintanance Expense (GST 18%)	565,948
11	Vehicle Maintanance Expense (GST 28%)	54,746
12	Vehicle Maintanance Expense (IGST 18%)	107,790
13	Contract Work Expense (Non GST)	803,418
14	Debit Note	6,331
15	Diesel Expense	8,868
16	Labour Cess Expense	54,833
17	Professional Fees & Technical Service	174,800
18	Salary Expense	3,838,847
19	Site Expense	527,395
20	Vehicle Hiring Expense (Non GST)	2,425,433
21	Vehicle Maintanance Expense	302,231
	Total	**20,193,634**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

Sub Schedule forming part of profit and loss account for the year ended 31/03/2020

	Sub Schedue - 3 Direct Expenses MAHARASTRA	Rs.
1	Contract Work Expense (MH) - GST 18%	96,000
2	Contract Work Expense (MH) - IGST 12%	83,607
3	Oil Expense (GST 18%)	396,792
4	Professional Fees & Technical Services (IGST 18%)	12,000
5	Site Expense (GST 18%)	104,199
6	Site Expense (IGST 12%)	435
7	Site Expense (IGST 18%)	49,735
8	Site Expense (IGST 28%)	77,600
9	Vehicle Hiring Expense (IGST - 18%)	604,801
10	Vehicle Maintanance Expense (GST 18%)	262,584
11	Vehicle Maintanance Expense (GST 28%)	76,862
12	Vehicle Maintanance Expense (IGST 18%)	205,753
13	Contract Work Expense (Non GST)	6,790,953
14	Diesel Expense	450,617
15	Royalty Expense	1,344,800
16	Salary Expense	2,575,816
17	Site Expense	356,472
18	Vehicle Hiring Expense (Non GST)	3,139,363
19	Vehicle Maintanance Expense	277,504
	Total	**16,905,894**

	Sub Schedue - 4 Direct Expenses KERALA	
1	Contract Work Expense (GST 18%)	54,050
2	HIRE CHARGES SHUTTERING MATERIAL (GST 18%)	125,328
3	Site Expense (GST 18%)	5,000
4	Vehicle Maintanance Expense (GST 18%)	2,549
5	Vehicle Maintanance Expense (GST 28%)	213
6	Contract Work Expense (Non GST)	2,100,067
7	Diesel Expense	27,824
8	Salary Expense	707,576
9	Site Expense	181,997
10	Vehicle Hiring Expense (Non GST)	692,600
11	Vehicle Maintanance Expense	11,822
	Total	**3,909,026**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

Sub Schedule forming part of profit and loss account for the year ended 31/03/2020

Sr. No.	Sub Schedue - 5 Indirect Expenses Gujarat	Rs.
1	Insurance Expense (GST 18%)	39,045
2	Insurance Expense (IGST 12%)	215,185
3	Insurance Expense (IGST 18%)	106,658
4	Misc Expense (GST 18%)	50
5	Office Expense (GST 12%)	1,112
6	Office Expense (GST 18%)	31,334
7	Office Expense (GST 28%)	742
8	Office Expense (GST 5%)	9,477
9	Professional Fees & Technical Services (GST 18%)	20,000
10	Rent Expense (GST 12%)	10,115
11	Rent Expense (GST 18%)	12,515
12	Repair & Maintanance Expense (GST 18%)	8,600
13	Stationary & Printing Expense (GST 12%)	39,184
14	Stationary & Printing Expense (GST 18%)	51,691
15	Telephone Expense (GST 18%)	18,469
16	Transportation Expense (GST 5%)	100,000
17	Travelling & Hotel Stay Expense (GST 18%)	250
18	Travelling & Hotel Stay Expense (GST 5%)	102,189
19	Travelling & Hotel Stay Expense (IGST 18%)	3,587
20	Travelling & Hotel Stay Expense (IGST 5%)	97,812
21	Advertisement Expense	7,000
22	Bank Charges	144,451
23	Insurance Expense	10,225
24	Interest Expense on Loan	4,079,945
25	Interest on SOD	9,091,730
26	JMC House Tax Expense	1,200
27	Legal Fees	1,000
28	Misc Expense	131,729
29	Office Expense	13,824
30	Rent Expense	162,600
31	Repair & Maintanance Expense	97,008
32	Salary Welfare Fund Expense	1,680
33	Telephone Expense	21,082
34	Travelling & Hotel Stay Expense	193,764
35	Vehicle Fuel Expense	6,600
	Total	**14,831,844**

Sr. No.	Sub Schedue - 6 Indirect Expenses MP	Rs.
1	Freight Expenses	1,000
2	Stationery & Printing Expenses	8,650
3	Bank Charges	4,528
4	Electricity Expense	26,377
5	Misc Expense	11,744
6	Rent Expense	100,471
7	Stationary & Printing Expense	4,623
8	Telephone Expense	8,678
9	Travelling & Hotel Stay Expense	18,337
10	Vehicle Fuel Expense	14,764
	Total	**199,172**

ROYAL CONSTRUCTION

MALABAR HOUSE,
12 PATEL COLONY,
GANDHINAGAR MAIN ROAD,
JAMNAGAR

Sub Schedule forming part of profit and loss account for the year ended 31/03/2020

Sr. No.	Sub Schedue - 7 Indirect Expenses MAHARASTRA	Rs.
1	Freight Expenses	2,300
2	Repair & Maintanaces	7,600
3	Bank Charges	2,371
4	Documentation Charges	7,000
5	Elecuricity Expense	8,929
6	Interest Expense on Loan	83,853
7	Misc Expense	4,840
8	Rent Expense	715,389
9	Stationary & Printing Expense	4,350
10	Travelling & Hotel Stay Expense	17,444
11	Vehicle Fuel Expense	3,200
	Total	**856,476**

Sr. No.	Sub Schedue - 8 Indirect Expenses KERALA	Rs.
1	Stationery & Printing	373
1	Electricity Expense	895
2	Misc Expense	418
3	Rent Expense	99,000
4	Stationary & Printing Expense	3,496
5	Travelling & Hotel Stay Expense	77,610
6	Vehicle Fuel Expense	11,216
	Total	**193,008**

ROYAL CONSTRUCTION

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2020

SCHEDULE - 20 : NOTES TO ACCOUNTS

1 SIGNIFICANT ACCOUNTING POLICIES :

a) **ACCOUNTING CONVENTION AND CONCEPTS**

Accounts are prepared on the basis of Historical Cost Convention using Mercantile Systemof accounting.

b) **RECOGNITION OF REVENUE**

Income from construction contract is recognised to the extent they will result in revenue.
Income from contract work is recognised at the time of raising the bill.

c) **RECOGNITION OF EXPENDITURE**

All expenditure are recognised on accrual basis except the following which are accounted as and when actualy paid :

d) **FIXED ASSETS**

Fixed assets are recorded at cost and are stated at their written down value i.e. after deducting the amount depreciation. The firm capitalises all cost relating to acquisitionand installation of fixed assets which includes borrowing cost till the date of commissioning.

e) **DEPRECIATION**

Depreciation is provided on the basis of Written Down Value method at the ratesspecified in the Income Tax Rules, 1962.

f) **INVENTORIES**

Closing stock of building is valued at cost plus estimated profit
Closing stock of consumable items is valued at cost.

g) **CONTINGENT LIABILITIES**

1 As per the information and explanations given to us, there is no contingent liability on account of any claim or other obligation of whatsoever nature.

2 In the opinion of the propreitor, value of all the current assets, loans, advances and other receivables is not less than their net realisable value in the ordinary course of business.

3 Balances due to and receivable from various parties and banks are subject to confirmation and reconciliation thereon.

4 Where external evidences in the form of Cash Memo, bills, receipts were not available, reliance is placed on the internal vouchers, informations and explanations given by the propreitor.

5 This audit report covers transaction of the business run under the name and style "**Royal Construction**" only and does not cover any other transactions of the Proprietor.

SIGNATURE TO SCHEDULE 1 TO 20

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M.NO.115544
FIRM REG NO.120184W
DATE : December 30, 2020
PLACE : JAMNAGAR.
UDIN : 20115544 AAAAAB 3133
Completed on 30/12/20

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIFTOR

Date :-
Place :- Jamnagar