ROYAL CONSTRUCTION

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

ANNUAL AUDITED FINANCIAL STATEMENT

FINANCIAL YEAR : 2018-19

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, 2019** and the Profit and Loss account for the period beginning from 01-04-2018 to ending on 31-03-2019., 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 - 17 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 : 22/10/2019
PLACE : JAMNAGAR.
UDIN :- 19115544AAAAFB2013

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	01/04/2018 to 31/03/2019
7	Assessment Year	2019-20

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

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 17 (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 ans 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 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.)
GST Payable/Receivable at the beginning of the year as at 01-04-2018	**2510751**	**2760746**
GST Collected During the year	**34308950**	**0**
GST on Purchase and input	**0**	**2761692**
GST paid during the year	**0**	**8317126**
GST Receivable/Payable at the year end	**2808802**	**673712**

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 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	Rate of depreciation (In	Opening WDV (A)	Additions	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of

Assets Class of Assets	Percentage		Purchase Value (1)	MODVAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)			the year (A+B-C-D)
Plant & Machinery @ 40%	40%	104854							41942	62912
Plant & Machinery @ 15%	15%	81132872	2046061				2046061	84746	12461183	70633004
Furnitures & Fittings @ 10%	10%	150369	88000				88000		23837	214532

* 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 provisions 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	3354	15/05/2018	3354	01/06/2018
Provident Fund	3354	15/06/2018	3354	04/08/2018
Provident Fund	3354	15/07/2018	3354	13/08/2018
Provident Fund	3354	15/08/2018	3354	05/11/2018
Provident Fund	3354	15/09/2018	3354	05/11/2018
Provident Fund	3354	15/10/2018	3354	23/11/2018
Provident Fund	3354	15/11/2018	3354	23/11/2018
Provident Fund	3354	15/12/2018	3354	17/12/2018
Provident Fund	3354	15/01/2019	3354	15/01/2019
Provident Fund	3354	15/02/2019	3354	27/02/2019
Provident Fund	3354	15/03/2019	3354	06/04/2019
Provident Fund	3354	15/04/2019	3354	02/05/2019

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 payee,if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted

(ii) 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 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 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 payee	PAN of the payee,if available	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 available	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 payee	PAN of the payee,if available	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 available	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 0

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 transaction	of Payment Made(Amount)

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

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	528366
Tax,Duty,Cess,Fee etc	GST	673712
provident,superannuation,gratuity,other fund	PF	6708
provident,superannuation,gratuity,other fund	Professional Tax	0

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

Section	Nature of liability	Amount
provident,superannuation,gratuity,other fund	Professional Tax	80683

(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

29A(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

29B(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

30A(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

30B(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

30C(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, 2020) 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	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	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

					previous year			through bank account	a/c payee bank draft
1	Bhargav Enterprise	Yogeshwar Dham, Air Force Road, Mayurnagar, Jamnagar	AGQPN9839A	190000	Yes		190000	Yes-Cheque	Account payee cheque
2	Gurukrupa Infrastructure	Village : Padana, Tal : Lalpur, Dist : Jamnagar	AFGPJ5693Q	176000	Yes		176000	Yes-Cheque	Account payee cheque
3	Guruvayur Infrastructure Pvt Ltd	2nd floor, centre point, near celebration hotel, indira gandhi marg, jamnagar - 361008	AAGCG9724Q	2500000	No		5000000	Yes-Cheque	Account payee cheque
4	Guruvayur Infrastructure Pvt Ltd	2nd floor, centre point, near celebration hotel, indira gandhi marg, jamnagar - 361008	AAGCG9724Q	2500000	No		5000000	Yes-Electronic clearing system	
5	Kotadiya C R	Jamnagar		410000	No		400000	Yes-Electronic clearing system	
6	Neha International	249, Narmada Nagar, Betma, Dist : Inodre	ASTPJ3179 0P	5220000	No		5220000	Yes-Electronic clearing system	
7	Prafulbhai D Ruparel	Block no.42, Gokuldham Society, railway station road, lalpur - 361170	CBQPR3118B	500000	No		500000	Yes-Cheque	Account payee cheque
8	PRAJAPATI SERVICES	Plot No. 105A, Vayunagar, Dhichada Road, Jamnagar 361006	AGQPN9839A	500000	No		1370000	Yes-Cheque	Account payee cheque
9	Rajendrasinh B Zala	End of 12 Patel Colony, Machharnagar, Jamnagar	AAUPZ8972C	190000	Yes		190000	Yes-Cheque	Account payee cheque
10	R B Enterprise	Radheshyam, Near Prajapati Vadi, Mayurnagar, Jamnagar	CJUPS27541	190000	Yes		190000	Yes-Cheque	Account payee cheque
11	Tanya Enterprise	Block No. 28/8, Vrundavan Park-1, Street No. 2, Ranjitsagar Road, Jamnagar	AHPA8235D	358000	Yes		358000	Yes-Cheque	Account payee cheque
12	Vijaya K Kuttan KC	Jamnagar		550000	Yes		1040000	Yes-Electronic clearing system	
13	Vijaya K Kuttan KC	Jamnagar		490000	Yes		1040000	Yes-Electronic clearing system	
14	Vineetha Nud Bakar Naud	Jamnagar		450000	Yes		450000	Yes-Electronic clearing system	
15	M K Nair (HUF)	Jamnagar	AAJHM7612M	1682202	No		1682202	Yes-Cheque	Account payee cheque
16	Manish M. Karia (HUF)	Near Panchavati College, Jamnagar	AANHM1941D	400000	No		1666000	Yes-Electronic	

							clearing system	
17	Manjulaben Karia	Near Panchavati College, Jamnagar	ANJPK1480	50000	Yes	50000	Yes Electronic clearing system	

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(ba) 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(bb) 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(bc) 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 available with the assessee) of the Payer	Nature of transaction	Amount of Payment	Date Of Payment

Nil

31(bd) 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	Bhargav Enterprise	Yogeshwar Dham, Air Force Road, Mayurnagar, Jamnagar	AGQPN9839A	190000	190000	Yes-Cheque	Account payee cheque
2	Gurukrupa Infrastructure	Village : Padana, Tal : Lalpur, Dist : Jamnagar	ALGPJ5693Q	176000	176000	Yes-Cheque	Account payee cheque
3	Rajendrasinh B Zala	End of 12 Patel Colony, Machhunagar, Jamnagar	AALPZ8972C	190000	190000	Yes-Cheque	Account payee cheque
4	R B Enterprise	Radheshyam, Near Prajapati Vadi, Mayurnagar, Jamnagar	CJLPS2754L	190000	190000	Yes-Cheque	Account payee cheque
5	Tanya Enterprise	Block No. 28/8, Vrindavan Park 1, Street No. 2, Ranjitsagar Road, Jamnagar	AIEPA8235D	535000	385000	Yes-Cheque	Account payee cheque
6	Vijaya K Kuttan KC	Jamnagar		550000	1040000	Yes-Electronic clearing system	
7	Vijaya K Kuttan KC	Jamnagar		490000	1040000	Yes-Cheque	Account payee cheque
8	Vineetha Sudhakar Nand	Jamnagar		450000	450000	Yes-Cheque	Account payee cheque
9	Manish M. Karia (HUF)	Near Panchavati College, Jamnagar	AANHM9401F	1736000	1660000	Yes-Electronic clearing system	
10	Manjulaben K Karia	Near Panchavati College, Jamnagar	ANJPK1148D	500000	500000	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	Address of the lender, or depositor or person from	Permanent Account Number (if available with the assessee)of the lender, or depositor or person	Amount of repayment of loan or deposit or any specified advance

	from whom specified advance is received	whom specified advance is received	from whom specified advance is received	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	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. **If yes, please furnish the details below**	No
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year **If yes, please furnish details of the same**	No
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	80D	12500
3	80TTA	10000

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 Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	RKTM02388B	192	Salary	13630523	13630523	13630523	95801	0	0	0
2	RKTM02388B	194A	Interest other than interest on securities	14364490	5068660	5068660	506866	0	0	0
3	RKTM02388B	194C	Payments to contractor and sub-contractors	44307050	47177542	47177542	494054	0	0	0
4	RKTM02388B	194-I	Rent	35533398	35533398	35533398	782507	0	0	0
5	RKTM02388B	194J	Fees for professional or technical services	375344	322840	322840	32284	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	24Q	31/07/2018	03/11/2018	Yes	
2	RKTM02388B	26Q	31/07/2018	03/11/2018	Yes	
3	RKTM02388B	24Q	31/10/2018	17/11/2018	Yes	
4	RKTM02388B	26Q	31/10/2018	02/01/2019	Yes	
5	RKTM02388B	24Q	31/01/2019	11/01/2019	Yes	
6	RKTM02388B	26Q	31/01/2019	09/03/2019	Yes	
7	RKTM02388B	24Q	30/06/2019	16/05/2019	Yes	
8	RKTM02388B	26Q	31/05/2019	05/08/2019	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	3268	3268	2018-11-01
2	RKTM02388B	25657	25657	2018-11-01
3	RKTM02388B	1611	1611	2018-11-15
4	RKTM02388B	6753	6753	2019-03-07
5	RKTM02388B	7913	7913	2019-02-27
6	RKTM02388B	24975	24975	2019-08-07

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(b)A 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 of yield	Shortage/excess, if any
Nil										

35(b)B 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(b)C 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	(c) Amount of reduction as referred to in	(d) Total tax paid thereon	(e) Total tax paid thereon: Amount	Dates of payment

	section 115-QA(1)(A) (i)	section 115-QA(1)(A) (ii)	
Nil			

36A 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 Applicable

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 Applicable

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 Applicable

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		266513339			345691263	
b	Gross profit / Turnover	25512056	266513339	9.57%	33942304	345691263	9.82%
c	Net profit / Turnover	-8037772	266513339	-3.02%	8239374	345691263	2.38%
d	Stock-in-Trade / Turnover	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				

43(b) 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, 2020)					
	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
Date: 22-10-2019

Name: VIPUL DATTANI
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	05/04/2018	05/04/2018	71250	0	0	0	71250
	2	09/04/2018	09/04/2018	300450	0	0	0	300450
	3	02/08/2018	02/08/2018	150000	0	0	0	150000
	4	01/06/2018	01/06/2018	650000	0	0	0	650000
	5	16/04/2018	16/04/2018	500000	0	0	0	500000
	6	14/12/2018	14/12/2018	10169	0	0	0	10169
	7	14/12/2018	14/12/2018	8203	0	0	0	8203
	8	14/12/2018	14/12/2018	8898	0	0	0	8898
	9	04/05/2018	04/05/2018	8000	0	0	0	8000
	10	14/08/2018	14/08/2018	251000	0	0	0	251000
	11	27/07/2018	27/07/2018	62891	0	0	0	62891
	12	07/05/2018	07/05/2018	13200	0	0	0	13200
	13	11/10/2018	11/10/2018	12000	0	0	0	12000
Total of Plant & Machinery @ 15%								2046061
Furnitures & Fittings @ 10%	1	06/08/2018	06/08/2018	88000	0	0	0	88000
Total of Furnitures & Fittings @ 10%								88000

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl. No.	Date of Sale etc.	Amount
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			
Plant & Machinery @ 15%	1	15/12/2018	84746

ROYAL CONSTRUCTION

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

TRADING AND PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2019

PARTICULARS	SCH NO.	AS AT 31.03.2019	
		AMOUNT RS.	AMOUNT RS.
DIRECT INCOME			
Closing Stock	12		266,513,339
Building WIP			
Road Work in progress			10,260,000
			12,500,348
DIRECT EXPENSES			
Opening Stock of building			
Opening Stock of WIP			11,305,000
Purchase			921,450
Direct Expense	13		74,390,851
	14		177,144,331
GROSS PROFIT			**25,512,056**
INDIRECT EXPENSE			
Administrative Expenses	15	24,031,869	
Depreciation	4	12,528,386	36,560,255
INDIRECT INCOMES	16		3,010,427
Net Profit Transferred to Capital A/c			**(8,037,772)**
Notes to Account	17		

AS PER OUR REPORT OF EVEN DATE

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
Date : 22/10/2019
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
Date : 22/10/2019
PLACE :- JAMNAGAR

ROYAL CONSTRUCTION

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

BALANCE SHEET AS AT 31st MARCH, 2019

PARTICULARS	SCH NO.	AS AT 31.03.2019	
		AMOUNT RS.	AMOUNT RS.
SOURCES OF FUNDS			
Capital Funds :			
Propnetors' Capital Account	1		66,470,946
Loan Funds :			
Secured Loans	2		120,318,065
Unsecured Loan	3		26,828,582
TOTAL SOURCES OF FUNDS			**213,617,594**
APPLICATION OF FUNDS :			
Fixed Assets (WDV) :	4		120,298,707
Investments	5		3,867,240
Current Assets Loans & Advances			
Closing Stock		22,760,348	
Deposit	6	582,393	
Sundry Debtors	7	154,566,832	
Loans & Advances	8	28,596,016	
Cash & Bank Balances	9	688,639	
		207,194,229	
Less :			
Current Liabilities & Provisions :			
Sundry Creditors	10	98,833,520	
Credit Card		9,893	
Branch / Division Libility		19,680	
Retention Money Payable	11	6,406,484	
Advance for sales of land		1,500,000	
Mobilisation Advacne (Barasgaon - Rahatee)		10,000,000	
Salary Payable		2,212,003	
Professional Tax Payable		80,683	
Provident Fund Payable		6,708	
Welfare Fund Payable		336	
TDS Payable (All Sections)		528,366	
GST (Net Gujarat)		653,711	
GST (Net Maharashtra)		(708,906)	
GST (Net Madhyapradesh)		(1,799,895)	
		117,742,582	
Net Current Assets			89,451,647
TOTAL APPLICATION OF FUNDS			**213,617,594**
Notes to Account	17		

AS PER OUR REPORT OF EVEN DATE

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
Date : 22/10/2019
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
Date : 22/10/2019
PLACE :- JAMNAGAR

ROYAL CONSTRUCTION

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

SCHEDULE ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 2018-2019

SCHEDULE : - 4 : FIXED ASSETS AS ON 31st MARCH, 2019

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2018	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2019
1	Computer Laptop	40%	28,000	-	-	-	28,000	11,200	16,800
2	Computer PC	40%	73	-	-	-	73	29	44
3	Computer	40%	9,410	-	-	-	9,410	3,764	5,646
4	HP Printer	15%	22,098	-	-	-	22,098	3,315	18,783
5	Printer Laser 4200	15%	5,344	-	-	-	5,344	802	4,542
6	125KVA DG	15%	398,278	-	-	-	398,278	59,742	338,536
7	AP 600 Sensor Paver	15%	4,121,721	-	-	-	4,121,721	618,258	3,503,463
8	Appolo Wet Mix Plant	15%	2,434,746	-	-	-	2,434,746	365,212	2,069,534
9	Appolo Hot Mix Plant	15%	18,592,500	-	-	-	18,592,500	2,788,875	15,803,625
10	Bolero Camper GJ 10 Y 3073	15%	80,809	-	-	-	80,809	12,121	68,688
11	Bolero GJ 10 AC 1436	15%	104,794	-	-	-	104,794	15,719	89,075
12	Bolero GJ 10 AC 1863	15%	98,314	-	-	-	98,314	14,747	83,567
13	Cycle	15%	663	-	-	-	663	99	564
14	Dumper GJ 10 X 5408	15%	189,672	-	-	-	189,672	28,451	161,221
15	Dumper GJ 10 X 5410	15%	189,672	-	-	-	189,672	28,451	161,221
16	Dumper GJ 10 X 5412	15%	189,672	-	-	-	189,672	28,451	161,221
17	Dumper GJ 10 X 5750	15%	116,698	-	-	-	116,698	17,505	99,193
18	Dumper GJ 10 X 6650	15%	319,599	-	-	-	319,599	47,940	271,659
19	Dumper GJ 16 X 9149	15%	557,863	-	-	-	557,863	83,679	474,184
20	Dumper GJ 16 X 9150	15%	557,863	-	-	-	557,863	83,679	474,184
21	Dumper GJ 16 X 9151	15%	557,863	-	-	-	557,863	83,679	474,184
22	Dumper GJ 16 X 9152	15%	557,478	-	-	-	557,478	83,622	473,856
23	Dumper GJ 16 X 9153	15%	557,478	-	-	-	557,478	83,622	473,856
	AMOUNT C/F.		29,690,607	-	-	-	29,690,607	4,462,962	25,227,645

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2018	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 31/03/2019
	AMOUNT B/F.		29,690,607	-	-	-	29,690,607	4,462,962	25,227,645
24	Dumper GJ 16 X 9154	15%	557,478				557,478	83,622	473,856
25	Dumper GJ 16 X 9155	15%	557,478				557,478	83,622	473,856
26	Dumper GJ 16 X 9156	15%	557,478				557,478	83,622	473,856
27	Dumper GJ 16 X 9157	15%	557,863				557,863	83,679	474,184
28	Dumper GJ 16 X 9158	15%	557,863				557,863	83,679	474,184
29	Eicher Staff Bus	15%	1,067,963				1,067,963	160,194	907,769
30	Hero Honda Hunk	15%	11,381				11,381	1,707	9,674
31	Hero Honda Passion	15%	5,768				5,768	865	4,903
32	Hero Honda Splender	15%	30,262				30,262	4,539	25,723
33	Hydra GJ 10 AM 8337	15%	360,369				360,369	54,055	306,314
34	Hydra GJ 10 AM 8343	15%	392,165				392,165	58,825	333,340
35	JD GJ 10 X 6701	15%	313,770				313,770	47,066	266,705
36	JD GJ 10 X 6704	15%	313,770				313,770	47,066	266,705
37	JD GJ 10 X 7643	15%	341,454				341,454	51,218	290,236
38	JD GJ 10 X 7664	15%	341,454				341,454	51,218	290,236
39	JS-200 (Excavator)	15%	958,532				958,532	143,780	814,752
40	Macons MA-15 Concrete Batch Plant	15%	1,399,663				1,399,663	209,949	1,189,714
41	Maruti Swift VDI	15%	463,154				463,154	69,473	393,681
40	Mobile Crushing and Screening Plant	15%	11,513,250				11,513,250	1,726,986	9,786,263
42	Rock Bracker	15%	110,250				110,250	16,538	93,713
43	Rock Breaker Alicon B210	15%	3,209,386				3,209,386	481,408	2,727,978
44	Royal Enfield Classic 350 Lagoon	15%	98,260				98,260	14,739	83,521
45	Skoda Superb KL 49 A 3445	15%	364,217				364,217	54,633	309,584
46	Tata Ace Chota Hathi	15%	53,549				53,549	8,032	45,517
47	Tata Hitachi Bracker-1	15%	176,095				176,095	26,414	149,681
48	Tata Hitachi Bracker-2	15%	247,234				247,234	37,085	210,149
49	Tata Hitachi EX-200 (5 Nos.)	15%	12,864,022				12,864,022	1,929,603	10,934,419
50	Tata Hitachi Excavator No : 2	15%	592,369				592,369	88,855	503,514
51	Tata Hitachi Excavator No : 3	15%	595,683				595,683	89,352	506,331
52	Tata Hitachi Excavator No : 4	15%	672,407				672,407	100,861	571,546
53	Tata Hitachi Excavator No : 5	15%	705,809				705,809	105,871	599,938
54	Tata Hitachi Rock Bracker	15%	400,721				400,721	60,108	340,613
55	Tata Mobile GJ 10 A 6349	15%	4,015				4,015	602	3,413
	AMOUNT C.F.		70,085,739	-	-	-	70,085,739	10,522,232	59,563,507

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2018	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2019
				BEFORE 180 DAYS	AFTER 180 DAYS				
	AMOUNT B.F.		70,085,739	-	-	-	70,085,739	10,522,232	59,563,507
56	Tata Sumo GJ 10 U 952	15%	8,904				8,904	1,336	7,568
57	Tata ZX 210 No : 1	15%	1,602,885				1,602,885	240,433	1,362,452
58	Tata ZX 210 No : 2	15%	1,602,885				1,602,885	240,433	1,362,452
59	TVS Victor No : 3	15%	9,061				9,061	1,359	7,702
60	Yamaha Alpha Disc	15%	46,055				46,055	6,908	39,147
61	Yamaha R15 Euro 3	15%	100,486				100,486	15,073	85,413
62	5 HP Openvel Submersibal Pump	15%	11,262				11,262	1,689	9,573
63	Air Compressor	15%	1,867				1,867	280	1,587
64	Air Conditionar	15%	65,186	62,891			128,077	19,211	108,865
65	CCTV Camera	15%	11,080				11,080	1,662	9,418
66	CP 10 Sump Pump	15%	29,715				29,715	4,457	25,258
67	Edicon Breaker M/c	15%	95,632				95,632	14,345	81,287
68	EPBAX (Matrix)	15%	2,987				2,987	448	2,539
69	EPBAX (System)	15%	291				291	44	247
70	Fax Machine	15%	816				816	122	694
71	HP Slate 7 Voice Tab	15%	8,352				8,352	1,253	7,099
72	IFB Washing Machine	15%	4,630				4,630	695	3,936
73	Jack Hammar Machine	15%	28,013				28,013	4,202	23,811
74	Kent RO Purifier	15%	-	8,000			8,000	1,200	6,800
75	Laboratory Instrument	15%	8,075				8,075	1,211	6,864
76	Laboratory Instrument	15%	41,990				41,990	6,299	35,692
77	Laboratory Machineries	15%	79,997				79,997	12,000	67,997
78	Level Machine	15%	34,167				34,167	5,125	29,042
79	Machinery	15%	57,089	251,000			308,089	46,213	261,876
80	Magnetic Drill Machine	15%	37,867				37,867	5,680	32,187
81	Mechanical Machines	15%	386,022				386,022	57,903	328,119
82	Mobile Instrument	15%	421,463				421,463	63,219	358,244
83	Office Cabinet	15%	285,784				285,784	42,868	242,916
84	Refrigerator	15%	21,321		10,169		31,490	3,961	27,530
85	Sony LCD TV	15%	18,066				18,066	2,710	15,356
86	Sony System SA-D10/C	15%	4,343				4,343	651	3,692
87	Stok Cross Cut Paper Shredder	15%	1,904				1,904	286	1,618
88	Tea Coffee Vending M/c	15%	7,385				7,385	1,108	6,277
89	TV	15%	313		8,203		8,516	662	7,854
90	Vaccum Cleaner	15%	797				797	120	677
91	Vibrator	15%	475				475	71	404
92	Washing Machine	15%	11,092		8,898		19,990	2,331	17,659
	AMOUNT C/F.		75,133,996	321,891	27,271	-	75,483,158	11,329,799	64,153,359

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2018	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 31/03/2019
	AMOUNT B/F.		75,133,996	321,891	27,271	-	75,483,158	11,329,799	64,153,359
93	Welding Machine	15%	306,612				306,612	45,992	260,620
94	Furniture Fixing	10%	3,919				3,919	392	3,527
95	Office Furniture	10%	80,026	88,000			168,026	16,803	151,223
	Maharashtra						-	-	-
96	Computer	40%	14,490				14,490	5,796	8,694
97	Computer - II	40%	52,882				52,882	21,153	31,729
98	EPSON Printer	15%	6,820				6,820	1,023	5,797
99	Appolo Wet Mix Plant	15%	374,576			84,746	289,830	43,475	246,356
100	Damar Spray Browser	15%	-	500,000			500,000	75,000	425,000
101	DG Set 125 KVA	15%	430,125				430,125	64,519	365,606
102	DG Set 320 KVA	15%	740,000	800,000			1,540,000	231,000	1,309,000
103	Fully Electronic Weighbridge	15%	272,875				272,875	40,931	231,944
104	Mobile Crushing and Screening Plant	15%	2,599,062				2,599,062	389,859	2,209,203
105	Mobile Crushing and Screening Plant	15%	11,862				11,862	1,779	10,083
106	Furniture & Fixture	10%	66,423				66,423	6,642	59,781
107	Sokia Make Automatic Machine	15%	25,900				25,900	3,885	22,015
108	Container	15%	178,500				178,500	26,775	151,725
109	Laboratory Machineries	15%	18,169				18,169	2,725	15,444
110	Laboratory Machineries	15%	33,601	384,900			418,501	62,775	355,726
111	Luminious Solar Plnat	15%	124,597				124,597	16,690	105,907
112	Submersible Pump	15%	8,325				8,325	1,249	7,076
113	Total Station	15%	348,500				348,500	52,275	296,225
	Madhyapradesh								
114	200 KVA DG Set	15%	525,400				525,400	78,810	446,590
115	Level Machine	15%	17,345				17,345	2,602	14,743
114	Printer	15%	-		12,000		12,000	900	11,100
115	Sokia Total Station	15%	23,587				23,587	3,538	20,049
116	Aratt Requiza Flat No 1201 - A	0%	9,001,157	38,000			9,039,157	-	9,039,157
117	Bedeshwar Tenement	0%	637,500				637,500		637,500
118	Birava Soc. Raw House No : 8	0%	837,000				837,000		837,000
119	Gold (Jwellery)	0%	443,779		139,429		583,208		583,208
120	Grace Villa Tenament (PC)	0%	642,230				642,230		642,230
121	Hapa Plot (Plot No 20/21)	0%	2,224,794				2,224,794		2,224,794
122	House Property	0%	56,400				56,400		56,400
123	Land	0%	50,000				50,000		50,000
124	Mayurnagar Appartment	0%	852,824				852,824		852,824
125	Nair Apartment Flat No. 301	0%	559,580				559,580		559,580

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2018	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2019
				BEFORE 180 DAYS	AFTER 180 DAYS				
126	Nandanvan Park Plots	0%	48,545				48,545		48,545
127	Plot No.12 (Moti Khavadi)	0%	124,000				124,000		124,000
128	Plot No.3 Vilas Udhyog	0%	2,731,450				2,731,450		2,731,450
129	Property SGS Building	0%	6,509,426				6,509,426		6,509,426
130	Property Adv 4th Floor 403	0%	1,301,000				1,301,000		1,301,000
131	Radheshyam-2	0%	7,419,242				7,419,242		7,419,242
132	Shri Hari Vallabh Tower-3 - Flat	0%	1,165,160				1,165,160		1,165,160
133	Survey No.108/2 Plot No.9/2(KC)	0%	5,784,314				5,784,314		5,784,314
134	Sweet Home Residency	0%	11,017,944			2,203,589	8,814,355		8,814,355
	Total		**132,803,937**	**2,132,791**	**178,700**	**2,288,335**	**132,827,093**	**12,528,386**	**120,298,707**

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
Date : 22/10/2019
PLACE :- JAMNAGAR
UDIN 19115544AAAAEB2013

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
Date : 22/10/2019
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, 2019

PARTICULARS	AS AT 31.03.2019	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 1		
PROPRIETORS CAPITAL		
1 Opening Capital	77,930,131	
2 Add : Profit During The Year	(8,037,772)	
3 Add: Addition during the year	282,146	
4 Less : Withdrawals during the Year	(3,703,558)	
CLOSING CAPITAL		66,470,946
SCHEDULE - 2		
SECURED LOANS		
1 Sundaram Finance Ltd (Ex 200 - 20495)	634,446	
2 Sundaram Finance Ltd. (Re Finance Appolo Paver)	2,180,485	
3 Sundaram Finance Ltd. (Re Finance Crusher Plant)	12,214,378	
4 Sundaram Finance Ltd. (Re Finance EX - 20440)	1,285,907	
5 Sundaram Finance Ltd. (Re Finance EX - 20517)	781,908	
6 Sundaram Finance Ltd. (Re Finance EX - 20518)	1,285,907	
7 Sundaram Finance Ltd. (Re Finance Hot Mix Plant)	15,932,399	
8 Sundaram Finance Ltd. (Re Finance WMM Plant)	2,215,788	
9 Sundaram Finance Ltd. (22 Nos Tyre Purchased)	161,705	
10 Sundaram Finance Ltd. (Insurance of Hywa- 5408)	12,945	
11 Sundaram Finance Ltd. (Tyre Purchase)	48,764	
12 Sundaram Finance Ltd. (Insurance of Hywa- 5412)	13,073	
13 Syndicate Bank Over Draft A/c	83,550,360	
TOTAL		120,318,065
SCHEDULE - 3		
UNSECURED LOANS		
1 Ankur Badamiya	27,291	
2 Ashok Natvarlal Zala (HUF)	47,496	
3 Bansi Manish Karia	1,108,000	
4 Dada Enterprise	500,000	
5 Guruyavur Infratech Private Limited	5,000,000	
6 Hematlal Amrutlal Solanki	221,600	
7 Kaushal B Kumbharana (HUF)	581,129	
8 Kaushik Bakulbhai Vasoya	294,168	
9 Kotiya SCB	410,000	
10 Manikandan K nair (HUF)	1,682,202	
11 Manish Mansukhlal Karia (HUF)	880,000	
12 Monil R Badamiya	579,371	
13 Neha International	5,220,000	
14 Prafulbhai D Ruparel	500,000	
15 Prajapati Services	1,370,000	
16 Prasad Nair	4,000,000	
17 Rita Manishkumar Karia	997,200	
18 Shantilal Sata	1,355,355	
19 Sonal N Mistry	650,000	
20 Tripathi Securities Private Limited	320,000	
21 Tusharbhai R Chauhan	134,770	
22 Vijayam TK-1	950,000	
TOTAL		26,828,582

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, 2019

PARTICULARS	AS AT 31.03.2019	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 5		
INVESTMENTS		
1 Bharti Axa Life Insurance	118,981	
2 GTL Shares	519,901	
3 ICICI Prudencial Life Insurance	732,080	
4 ICICI Prudencial Saving Suraksha LP	614,376	
5 Om Kotak Mahindra	91,781	
6 Lic P.No.816910152	48,117	
7 Lic P.No.815845945	308,588	
8 Lic P.No 815845945	308,588	
9 Lic Policy	230,490	
10 LIC Policy - 815830832	263,363	
11 LIC Policy - 815830833	242,303	
12 LIC Policy - 815830834	244,133	
13 Sovereign Gold Bond (SGB041561-22.01.16)	104,000	
14 Reliance LIC	40,539	
TOTAL		3,867,240
SCHEDULE - 6		
DEPOSIT		
1 Federation of Architect	55,000	
2 Security Deposit - GDC RPL	48,941	
3 Security Deposit - REAL	16,742	
4 Security Deposit - RIFL	145,710	
5 The Shipping Corporation of India (Security Depo)	316,000	
TOTAL		582,393
SCHEDULE - 7		
SUNDRY DEBTORS		
1 Aban Constuction	3,033,766	
2 Afcon Infrastructure Limited	9,941	
3 B S N L Rent	30,000	
4 Dipeshbhai A Bharad	121,000	
5 Essar Bulk Terminal (Salaya) Ltd.	1,451,498	
6 Essar Construction Ltd	59,495	
7 Essar Projects Ltd	44,310	
8 Gannon Dunkereley & Co. Ltd	28,733	
9 GDCL and PSP Joint Venture	736,333	
10 Gdcl (Baroda IOCL)	212,183	
11 Gdcl (Bhatinda)	50,869	
12 GDCL (GHCL - Sutrapada Site)	278,469	
13 GDCL (HM)	(84,160)	
14 GDCL - J3 OTA	(4,714,130)	
15 GDCL - J3 (Retention Money)	37,376,984	
16 GDCL - J3 SEZ	951,577	
Amount C/F.	39,586,870	

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, 2019

PARTICULARS	AS AT 31.03.2019	
	AMOUNT RS.	AMOUNT RS.
Amount B/F.	39,586,870	
17 GDCL - JJ SEZ (MED)	(101,918)	
18 Gdcl Malabar Ent (Ril Dahej)	117,923	
19 GDCL (RIL Dahej DMD)	18,224	
20 GDCL RIL Dahej (Med)	240,116	
21 GDCL (RSPL) MECH	1,021,663	
22 GDCL Sikka (Civil ISG)	3,987,703	
23 Gdcl Sikka Civil & Mechanical	9,444,047	
24 GDCL SIKKA PTP	1,556,562	
25 GDCL Sikka (PTP Civil)	568,228	
26 Larsen & Toubro Ltd. (RIL Site)	22,681	
27 Larsen & Toubro Ltd (WDFC - Rajasthan)	466,636	
28 Larson & Tubro Ltd	527,644	
29 Multidesign Infrawork Pvt Ltd (Chq Rtn)	185,590	
30 Reliance Industries Ltd.	4,493,510	
31 Reliance Industries Ltd (Retention)	1,780,119	
32 Reliance Petolium Ltd (RIL)	185,492	
33 Retention Money (L&T - RIL Site)	15,982	
34 Retention Money (L&T WDFC - Rajasthan)	578,634	
35 Sreevishnu R	3,000	
36 Thermax Limited	67,500	
37 Vihan Corporation (Ril - Site)	6,957	
38 GDCL (Barasgaon - Rahatee)	6,983,915	
39 GDCL (MP Dewas Newari)	33,796,175	
40 GDCL (MP Rangwasa - Agra - Girota)	49,013,580	
		154,566,832
SCHEDULE - 8		
LOANS & ADVANCES		
1 Amandeep Stone Crusher (Adv)	109,682	
2 Arvindakshan V	100,000	
3 Dayaram Narwaniya	36,000	
4 Maheshkumar Shah	150,000	
5 Mithilaben Maheshkumar Shah-1	100,000	
6 Prasanna Nair	200,000	
7 Radhika M Nair (Loan Advance)	4,327,270	
8 Sundaram Finance Ltd (Batching Plant)	399	
9 Sundaram Finance Ltd (20440 and others)	15,534	
10 Sundaram Finance Ltd (Insurance Hot Mix)	1,107	
11 TDS 2008-09	5,089	
12 TDS 2011-12	87,061	
13 TDS (F.Y. 2014-2015)	101,590	
14 TDS (F.Y. 2015-2016)	780,753	
15 TDS (F.Y. 2018-2019)	3,689,343	
16 VAT RECEIVABLE	4,561,398	
17 Cad Services	66,000	
18 Rent Security Deposit	40,000	
19 G Subramania Pillai	50,000	
20 Naveenkumar Salian	2,556,496	
21 Prabhatji Chanaji Thakor	550,000	
22 Rajendra Bairagi-I	5,050	
23 Rajesh Kanaiyalal Jayswal	1,000,000	
Amount C/F.	18,532,771	

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, 2019

PARTICULARS	AS AT 31.03.2019	
	AMOUNT RS.	AMOUNT RS.
Amount B/F.	18,532,771	
24 Ranjith K M	250,000	
25 Satyaraj K S	100,000	
26 Vaishali Enterprises	1,250,000	
27 Finance Interest extra paid recoverable	45,105	
28 FDR Interest (Syndicate Bank)	115,031	
29 FDR No.70914050006572/64	11,789	
30 FDR No.70914050006572/65	29,474	
31 FDR No.70914050006572/73	2,734,641	
32 FDR No.70914050006572/74	102,471	
33 FDR No.70914050006572/75	22,666	
34 FDR No.70914050006572/76	3,379,796	
35 FDR No.70914050007560/15	16,346	
36 FDR No.70914050007669/13	1,582,401	
37 Recurring Deposite	423,526	
TOTAL		28,596,016
SCHEDULE - 9		
CASH AND BANK BALANCES		
1 Cash (Gujarat)	311,014	
2 Cash (Maharashtra)	25,813	
3 Cash (Madhyapradesh)	4,543	
4 Fedral Bank Ltd.	10,121	
5 HDFC Bank 01771000056433	43,951	
6 Syndicate Bank - 7090/101/2060	19,181	
7 Syndicate Bank - 7090/201/9510	7,403	
8 Syndicate Bank - 7091/307/13	3,512	
9 Syndicate Bank - 7831/101/1006	217,479	
10 Syndicate Bank - 7090/307/3499 (Hotal Malbar)	36,723	
11 Syndicate Bank - 7090/101/1170 (Malabar Enterprise)	8,900	
TOTAL		688,639
SCHEDULE - 10		
SUNDRY CREDITORS		
(Sub Schedule - 1)		
1 Sundry Creditos for Gujarat Site	34,337,820	
2 Sundry Creditos for Maharashtra Site	2,316,774	
3 Sundry Creditos for Madhya Pradesh Site	62,178,926	
Total	98,833,520	

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, 2019

PARTICULARS	AS AT 31.03.2019	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE- 11		
RETENTION MONEY AND RENT DEPOSIT PAYABLE		
1 Aditya Engineering (GDC RIL)	310,119	
2 Aditya Engineering (Dahej - Anku Tiwari)	674,277	
3 Angel Energy Creation (Sikka)	582,948	
4 Ben Line Agencies India Pvt. Ltd. (Rent deposit)	12,000	
5 Fleet Card (Sundaram Finance Ltd)	3,124,327	
6 Ronak Prabhubhai	7,000	
7 Shree Raj Krishnakumar	10,000	
8 Shiv Traders	400,000	
9 GDCL (Hotel Malabar Rent Deposit)	58,000	
10 GDCL (Khodiyar Colony Security Depsoit)	32,000	
11 Maa Construction	17,295	
12 Prakash Engineering	174,975	
13 Parekh Marine Agency Pvt. Ltd. (Rent Deposit)	50,000	
14 Rajiv Chandramohan Raturi	11,000	
15 Nihalee S/ Pavni S/Ashna A (Rent Deposit)	110,000	
16 Sea Wood Shipping & Logistic Pvt. Ltd.	42,900	
17 Shri Sai Krupa Trading Co	261,323	
18 Techsun Fab & Ere Pvt Ltd.	374,758	
19 Upendra Prashad Gupta	117,151	
20 Vijaybhai L Khetiya (HUF)	36,411	
TOTAL		**6,406,484**
SCHEDULE- 12		
SALES AND DIRECT INCOME		
1 Sales of Shop	700,000	
2 All Contract Work Income	265,813,339	
TOTAL		**266,513,339**
SCHEDULE- 13		
PURCHASE		
1 Purchase IGST 5%	961,938	
2 PURCHASE IGST 18%	1,505,604	
3 PURCHASE IGST 28%	3,136,719	
4 PURCHASE GST 18%	14,638,534	
5 PURCHASE GST 5%	50,711,504	
6 PURCHASE GST FREE	2,328,671	
7 PURCHASE GST 28%	1,107,881	
TOTAL		**74,390,851**
SCHEDULE- 14		
DIRECT EXPENSE		
1 Direct Expenses (Sub Schedule - 1)	177,144,331	
TOTAL		**177,144,331**

ROYAL CONSTRUCTION

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

PARTICULARS	AS AT 31.03.2019 AMOUNT RS.	AMOUNT RS.
SCHEDULE- 15		
ADMINISTRATIVE EXPENSES		
1 Indirect Expenses (Sub Schedule -2)	24,031,869	
Total		24,031,869
SCHEDULE- 16		
INDIRECT INCOME		
1 Bank Interest Income	20,113	
2 Commercial Property Rent Income	739,200	
3 Residential Property Income	1,227,500	
4 Interest on soveneour Bond	1,430	
5 Long Term Capital Gain on sale of flat	96,411	
6 Misc Income	11,767	
7 Interest on Fixed Deposit	510,576	
8 Interest on Income Tax Refund	396,138	
9 Interest on Recurring Deposit	7,292	
TOTAL		3,010,427

SIGNATURE TO SCHEDULE 1 TO 17

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
Date : 22/10/2019
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
DATE :- 22/10/2019
PLACE :- JAMNAGAR

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2019

Sr. No.	Sub Schedue - 1 Sundry Creditors	Rs.	
Gujarat Site			
1	Aakash M Mantri	314,340	
2	Aarti Enterprise	115,392	
3	Angel Energy Creation	319,816	
4	Angel Enery Creation (GDCL - RIL Site)	423,630	
5	Anirudhsinh S Jadeja	949,425	
6	Anirudhsinh S Jadeja (DTA - Ril Site)	2,404,533	
7	Ankur Badamia (Interest A/c)	2,947	
8	Arjan D Pingalsur	122,946	
9	Ashapura Construction	171,438	
10	Ashok Zala Huf (Interest A/c)	5,130	
11	Aslam Ansari	51,200	
12	Bansi Manish Karia (Int A/c)	119,664	
13	Bhagyaraj Enterprise	15,784	
14	Bhagylaxmi Enterprise	18,612	
15	Bhargav Enterprise	337,270	
16	Bharti Airtel Limited	707	
17	B H Kanchava	175,365	
18	Computer Care	2,750	
19	Dashrathsinh U Pingal	80,332	
20	Deep Corporation - Dahej Site	184,080	
21	Deep Corporation - RIL Site	14,219	
22	Dhanlaxmi Trading Co.	6,176	
23	Dharmanandan Enterprise-2	196,821	
24	Divyansh Jagmohan Saxena	268,910	
25	Dream Developers	28,489	
26	Gajraj Enterprise	148,494	
27	Gandhar Rocktech	1,663,082	
28	Gatral Computers	7,529	
29	Gujarat Earth Moving Spares (Spare Parts)	740,345	
30	Gujarat Hardware	111,423	
31	Gurukrupa Infrastructure	75,777	
32	Haji Gulam Mohamed Haji Dada Trust Waquf	86,400	
33	Hargani S Shamlabhai	130,800	
34	Harsh Enterprise	159,844	
35	Hemant Kumar Upadhyay	261,499	
36	Hematlal Amrutlal Solanki (Interest A/c)	23,933	
37	Hind Engineering Fabricator	1,132,329	
38	H M Engineers	42,866	
39	Jai Maa Kalyani Contractor	2,055,520	
40	Jayaben Hiteshbhai Gadher	621,003	
41	Jay Chamunda Welding & Rolling Shutter	22,262	
42	Kadarbhai Hasanbhai Gandhi	135,780	
43	Kalpana Construction (GDCL - RIL Site)	667,061	
44	Kalpana Construction (Sikka Site)	8,209	
45	Kaushal Kumbharana (Huf) (Intrest A/c)	62,762	
	Total C/f	14,486,894	

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2019

Sr. No.	Sub Schedue - 1 Sundry Creditors	Rs.	
	Total B/f	14,486,894	
46	Kaushik Vasoya (Interest A/c)	31,770	
47	Krishna Infrastructure	47,909	
48	Kundalia Petroleum	25,731	
49	Levant Servcon Private Limited	69,641	
50	Maniben Jivabhai Mashura	65,600	
51	Manish Hydraulics (Parts)	244,980	
52	Manish Karia Huf (Interest A/c)	135,962	
53	Mishra Construction Co.	472,085	
54	Moni Badarnia (Interest A/c)	62,573	
55	M&T Engineering Co.	76,576	
56	Nakoda Pvt Ltd.	134,576	
57	Nihal Projects	148,461	
58	Nikhil Khatua	411,468	
59	N N Jadeja	8,918	
60	Om Construction (Smarjit Mridha)	84,398	
61	Power Fab Engineers & Contractors	565,410	
62	Prajapati Services	683,688	
63	Radha Krishna Agency	213,158	
64	Raj Stone Crusher	39,612	
65	Rama Construction	3,124,228	
66	Rama Construction (Ghadi)	1,314,332	
67	Raviraj Infra Developers	(308,782)	
68	R B Enterprise	220,721	
69	Rita Manishbhai Karia (Interest A/c)	107,698	
70	R R Jadeja	180,000	
71	Ruparel & Ruparel	27,500	
72	Samatbhai N Bhadarka	1,548,948	
73	Sangam Trading Co.	369,981	
74	Santhosh Ninan Varghese	16,756	
75	Santosh Tyres Pvt. Ltd.	297,850	
76	Satheeshkumar TK	459,926	
77	SATYAM TOURS & TRAVELS	41,761	
78	Shantilal Sata (Interest A/c)	146,379	
79	Shivam Construction	4,814,732	
80	Shivani Construction Material	1,058,701	
81	Shiv Shakti Battery Service	94,600	
82	Shree Ambey Erectors	724,064	
83	Shree Ambey Erectors (Sikka Site)	106,822	
84	Shree Om Erectors	492,130	
85	Shree Rajal Shakti Enterprise	220,230	
86	Shree Umiyaji Marble	48,384	
87	Shyam Gases	25,377	
88	Siddhrajsinh K Jadeja	420,609	
89	S S Varu & Co.	138,961	
90	Subham Engineering	117,816	
91	Tusharbhai Chauhan (Interest A/c)	14,555	
92	Umesh Ram	21,000	
93	Vivek Construction	112,552	
94	Vrundavan Construction	71,633	
95	Yadav Construction	203,614	
96	Yunesco Trading Co	71,850	
97	Zee Electricals	23,482	
Total		34,337,820	

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2019

Sr. No.	Sub Schedue - 1 Sundry Creditors	Rs.	
Maharashtra Site			
1	Ammann Apollo India Pvt.Ltd.	16,520	
2	Anirudhsinh S.Jadeja	186,150	
3	Ashapura Petrochem	424,800	
4	Bhatia Motor Stores	95,777	
5	Dameshwar Shesharao Majalkar	13,000	
6	Gajraj Enterprise	243,095	
7	Gauri Construction	(631,625)	
8	Gurukrupa Infrastructure	841,065	
9	Hi Tech Earth Mover Services	27,258	
10	Laxman Maroti Pawar	178,139	
11	Laxman Maroti Pawar (Rent)	3,000	
12	Laxmi Enterprises	64,902	
13	Laxmikant Ramkrishna Deshpande	10,800	
14	Madhav Baburao Kadam	4,000	
15	Maroti Construction	308,962	
16	Md Imran Bhojani	2,300	
17	Pansons Electro Mech Engineering Co.	150,928	
18	Patil Earthmovers	105,253	
19	Picson Construction Equipments Pvt.Ltd.	(20,000)	
20	Prashant Bharat Sawale	70,235	
21	Rajesh Mahadev Khade	34,831	
22	Riyon Construction	100,000	
23	Sahebrao Yadavrao Hamand	6,500	
24	Shaikh Iliyas Ahemad Shaikh Khamroddin	38,441	
25	Shamaray Ganapatarav Kadam	4,000	
26	Shri Sangmeshwar Building Material Suppliers	20,000	
27	Tuteja Petroleum	18,443	
Total		2,316,774	

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2019

Sr. No.	Sub Schedue - 1 Sundry Creditors	Rs.	
Madhya Pradesh Site			
1	Abhishek Construction	864,132	
2	Anirudhsinh S Jadeja	429,317	
3	Ashish Construction	833,868	
4	Bharat Chilled Water	3,520	
5	Bhoj Rasayana Pvt Ltd.	278,186	
6	Bhusan Kumar Pandit Contractor	733,759	
7	Brindal Developers	96,819	
8	D K Khatri Construction Co.	18,052	
9	G K Enterprises	163,575	
10	Global Indotech Infra Company	(381,920)	
11	Gulshan India Infrastructure Pvt Ltd.	2,184,260	
12	Gurjar Traders	240,348	
13	Gurukrupa Infrastructure	523,704	
14	Harsh Vijayvargiya	67,560	
15	Himmatsingh Antarsingh	1,523,951	
16	Index Lab and Consultants	41,040	
17	Iqbal H Shaikh Contractor	124,347	
18	Ishwar Enterprises	196,000	
19	Jay Bharat Krishi Yantra	13,935	
20	Jay Shree Balaji Light Decoration	195,705	
21	Jitendrasingh Panwar	66,210	
22	JR Infrastructures & Developers	115,034	
23	Kaatyayan Energy	67,295	
24	KGN Infra Projects	246,570	
25	Khandelwal Enterprises	14,948,202	
26	Khandelwal Filling Station	4,128,361	
27	Kutbi Hardware Stores	5,850	
28	Madhav Stone Crusher	2,413,556	
29	Mahakal Construction Co.	20,227	
30	Maheshwari Roadlines	285,480	
31	Mohammad Zubair Tours & Travels	33,194	
32	Mycorp Technologies	324,438	
33	Nakum Engineering	15,000	
34	National Chemical Industries	1,077,124	
35	Neha International (Material)	695,489	
36	Patel Traders	484,616	
37	Pawaar Construction	193,014	
38	Phoenix Corporation	70,927	
39	Prabhakar Earth Movers	1,112,931	
40	Prathvi Infrastructure Pvt. Ltd.	4,422,858	
41	Quality Sales Corporation	709,153	
42	Radha Stone Crusher-1	294,506	
43	Rajlaxmi Construction	(64,349)	
44	Rihani Construction Co.	2,537,075	
45	Riyon Construction	32,208	
	Total C/f	42,385,126	

ROYAL CONSTRUCTION

Sub Schedule forming part of balance sheet as on 31/03/2019

Sr. No.	Sub Schedue - 1 Sundry Creditors	Rs.	
	Total B/f	42,385,126	
46	R S Electricals & Company	7,229,336	
47	Sachin Patel	138,310	
48	Sai Amrut Fuels	100,240	
49	Santosh T K	691,442	
50	Shivagya Constructions	567,170	
51	Shivam Enterprise	993,494	
52	Shreenathji Hardware	44,000	
53	Shri Krishna Cement Pipes	435,420	
54	Shri Krushna Krushi Farm	29,021	
55	Shri Vishwamanagal Construction	1,525,613	
56	Siddhi Enterprise	185,635	
57	Sisodia Building Material	1,589,464	
58	Tulsi Stone Crusher	88,864	
59	Ultratech Cement Limited	2,566,648	
60	Vani Traders	1,259,563	
61	Vivek Khandelwal	33,194	
62	V Stone Industries	2,014,299	
63	Wonder Cement Limited	(5,000)	
64	Yaduveer Construction	307,087	
Total		62,178,926	

ROYAL CONSTRUCTION

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

Sub Schedule forming part of profit and loss account for the year ended 31/03/2019

Sr. No.	**Sub Schedue - 2 Direct Expenses**	Rs.
1	Building Construction Exps	193,190
2	Construction Material	1,042,857
3	*Contract Work Exp.*	44,307,050
4	Debit Note	29,701,856
5	Diesel Expense	36,038,722
6	GST Exp.	12,960
7	*Insurance Expense (IGST 18%)*	470,461
8	Labour Cess Exp.	2,594,236
9	*Oil Exp. (IGST 18%)*	1,414,898
10	Provident Fund Exp.	269,027
11	Royalty & Gov.Permission Expense	1,761,016
12	*Site Expenses (GST 18%)*	3,777,933
13	Salary Expense	13,630,523
14	Service Tax Exp.	39,218
15	*Transportation Expense (GST 5%)*	2,159,690
16	Vehicle Hiring Expense (Nanded - Non GST)	32,922,148
17	*VEHICLE MAIN 28%*	6,397,494
18	Vat Expense	13,692
19	Vehicle RTO Tax	397,370
	Total	177,144,331

ROYAL CONSTRUCTION

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

Sub Schedule forming part of profit and loss account for the year ended 31/03/2019

Sr. No.	**Sub Schedue - 3 Indirect Expenses**	Rs.	
1	*Advertisement Exp.*	*23,260*	
2	Bank Charges	131,421	
3	Documentation Charges	191,600	
4	Electricity Expense	365,389	
5	*Fooding Exp.*	*2,235*	
6	Insurance Exp.	23,534	
7	Interest Exp. of (Service Tax)	34,030	
8	Interest Exp. on Loan	5,049,372	
9	Interest on SOD	9,315,118	
10	JMC House Tax Exp.	309,588	
11	Kasar	(4,688)	
12	Medical Expenses	29,778	
13	Misc. Expense	267,738	
14	*OFFICE EXP GST*	*237,026*	
15	Professional Fees & Technical Service	375,344	
16	Professional Tax Exp.	135,759	
17	Refinance Expense	1,322,907	
18	Rent Expenses	2,390,643	
19	*Repair & Maintanance Exp.*	*145,493*	
20	Salary Welfare Fund Expense	864	
21	*SOD Renewal Charges*	*365,000*	
22	*Stationary & Printing Exp.*	*166,108*	
23	*Telephone Expense*	*117,924*	
24	*Transportation Expense*	*1,371,865*	
25	*Travelling & Hotel Stay Exp.*	*1,345,183*	
26	Vehicle Fuel Expense	319,379	
	Total	24,031,869	

ROYAL CONSTRUCTION

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2019

SCHEDULE - 17 : NOTES TO ACCOUNTS

1 SIGNIFICANT ACCOUNTING POLICIES :

a) **ACCOUNTING CONVENTION AND CONCEPTS**
Accounts are prepared on the basis of Historical Cost Convention using Mercantile System of 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 acquisition and 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 rates specified 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**
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 17

FOR S. C. MAKHECHA & ASSOCIATES	**FOR ROYAL CONSTRUCTION**
CHARTERED ACCOUNTANTS	
VIPUL DATTANI	**MANIKANDAN K NAIR**
PARTNER	PROPRIETOR
M. NO. 115544	DATE :- 22/10/19
FIRM REGN. NO. 120184W	PLACE :- JAMNAGAR
Date : 22/10/2019	
PLACE :- JAMNAGAR	