

YASH CONSTRUCTION CO.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2019

PARTICULAR	NOTE	CURRENT YEAR AMOUNT RS. 31-Mar-19	PREVIOUS YEAR AMOUNT RS. 31-Mar-18
INCOME			
CONSTRUCTION INCOME	12	60,09,03,523.00	78,28,80,411.34
OTHER INCOME	13	40,76,093.00	38,71,727.00
CLOSING STOCK OF WORK IN PROGRESS [AS TAKEN VALUED & CERTIFIED BY PROPRIETOR]	14	2,20,38,496.53	3,96,00,661.95
TOTAL...		62,70,18,112.53	82,63,52,800.29
EXPENDITURE			
OPENING STOCK OF WORK IN PROGRESS [AS TAKEN VALUED & CERTIFIED BY PROPRIETOR]	15	3,96,00,661.95	2,10,25,873.18
DIRECT EXPENSES	16	11,44,22,998.62	27,86,40,369.45
PURCHASES & MANUFACTURING EXPENSES	17	44,13,45,517.00	49,08,74,627.22
ADMINISTRATIVE & OTHER EXPENSES	18	73,77,925.22	1,02,50,281.33
FINANCIAL EXPENSES	19	84,42,442.57	47,31,357.57
DEPRECIATION	3	26,64,444.00	30,98,063.00
NOTES ON ACCOUNT	A		
TOTAL...		61,38,53,989.36	80,86,20,571.75
BALANCE CARRIED DOWN:		1,31,64,123.17	1,77,32,228.54

FOR, YASH CONSTRUCTION CO.

Yash Construction Co.

Proprietor

(Sandipsinh Nirubha Gohil)

DATE : 25/10/2019

PLACE : BHAVNAGAR

AS PER OUR SEPARATE REPORT OF EVEN DATE

FOR, JALPESH VAGHELA & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No. 138753W

JALPESH VAGHELA

PARTNER

M.N. 151746

DATE : 25/10/2019

PLACE : BHAVNAGAR



YASH CONSTRUCTION CO.

NOTE FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED
ON MARCH 31, 2019

NOTE - 12

AS AT

31-Mar-19

CONSTRUCTION INCOME

1	O & M INCOME RUVA LPS	1,77,364.89
2	WORK INCOME BABRA	3,21,93,448.00
3	WORK INCOME CHITRA GETCO	4,97,408.00
4	WORK INCOME DHARI	6,72,78,561.93
5	WORK INCOME MORBI	15,01,00,280.79
6	WORK INCOME RADHANPUR	14,02,65,948.24
7	WORK INCOME SHIYALBET	2,54,64,786.03
8	WORK INCOME SIHOR VALAVAD	12,99,94,058.40
9	WORK INCOME SSNNL	5,49,31,666.72

TOTAL...

60,09,03,523.00

NOTE - 13

AS AT

31-Mar-19

OTHER INCOME

1	INTEREST INCOME ON SSNNL BOND	73,422.00
2	INTEREST ON FDR	37,51,255.00
3	INTEREST ON I.T. REFUND	1,81,153.00
4	INTEREST ON SAVING BANK	70,263.00

TOTAL...

40,76,093.00

NOTE - 14

AS AT

31-Mar-19

CLOSING WORK IN PROGRESS

1	PIPES & MATERIAL	99,81,000.39
2	WORK IN PROGRESS	1,20,57,496.14

TOTAL...

2,20,38,496.53

NOTE - 15

AS AT

31-Mar-19

OPENING WORK IN PROGRESS

1	PIPES & MATERIAL	2,49,70,165.81
2	WORK IN PROGRESS	1,46,30,496.14

TOTAL...

3,96,00,661.95

Yash Construction Co.

Proprietor

YASH CONSTRUCTION CO.

NOTE FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED
ON MARCH 31, 2019

NOTE - 16

AS AT

31-Mar-19

DIRECT EXPENSES

1	10 CHITRA WORK EXPENSE	2,350.00
2	11 MORBI, MALIYA, JODIYA WORK EXPENSE	4,500.00
3	13 BHANGADH WSS WORK EXPENSE	22,160.00
4	14 VARNA WTP WORK EXPENSE	4,15,899.00
5	16 IDAR VADALI & KHEDBRAHMA WORK EXP.	25,700.00
6	17 BOTAD WORK EXPENSE	1,12,200.00
7	8 RUVA L.P.S WORK EXPENSE	1,988.00
8	9 V. NAGAR 15 M.L.D SUMP WORK EXPENSE	56,040.00
9	18 SSNNL EXPENSE	24,94,504.00
10	19 DHARI WORK EXPENSES	1,81,93,219.47
11	20 MORBI SITE EXPENSES	2,17,66,763.00
12	21 CHITRA GETCO EXPS	5,065.00
13	22 BABRA WORK EXPENSE	41,58,293.00
14	23 SHIYALBET WORK EXPS	49,98,135.55
15	24 SIHOR VALAVAD EXPENSES	57,60,584.60
16	25 FALKU DAM EXP	7,34,844.00
17	26 EXP RADHANPUR	1,10,32,911.00
18	27 EXPENSE HIMMATNAGAR	1,965.00
19	28 MISC EXPENSES	263.00
20	29 EXPENSE BMC DRAINAGE	17,070.00
21	EXCAVATION AND EARTH EXP	1,28,96,519.00
22	SALARY TO SITE ENGINEER/SUPERVISOR	21,07,200.00
23	SALARY FOR JCB / HITACHI OPERATOR	6,82,500.00
24	LABOUR EXP	1,53,47,989.00
25	SUB CONTRACT EXP.	1,35,84,736.00

TOTAL...

11,44,22,998.62

NOTE - 17

AS AT

31-Mar-19

PURCHASE & MANUFACTURING EXPENSES

1	11 PURCHASES (MMI)	1,33,805.00
2	13 PURCHASE BHANGADH	1,29,101.42
3	14 PURCHASES (VARNA)	2,36,076.50
4	16 PURCHASES (IDAR)	22,000.00
5	17 PURCHASES (BOTAD)	1,20,699.81
6	18 PURCHASE SSNNL	2,99,10,995.37
7	19 PURCHASE DHARI	5,10,58,891.24
8	20 PURCHASE MORBI	9,52,35,767.40
9	21 PURCHASE CHITRA GETCO	1,82,054.00
10	22 PURCHASE BABRA	3,96,162.03
11	23 PURCHASE SHIYALBET	95,03,848.34
12	24 PURCHASE SIHOR VALAVAD	12,20,79,200.67
13	25 PURCHASE FALKU DAM	10,77,697.00
14	26 PURCHASE RADHANPUR	12,41,64,078.03
15	27 PURCHASE HIMMATNAGAR	60,55,305.00
16	4 PURCHASE FALLA	17,074.00
17	OTHER PURCHASE 18%	3,56,501.69
18	OTHER PURCHASE 28%	2,66,211.88
19	OTHER PURCHASE 5%	47.62

TOTAL...

44,13,45,517.00

Yash Construction Co.

Proprietor

YASH CONSTRUCTION CO.

NOTE FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED
ON MARCH 31, 2019

NOTE - 18

AS AT

31-Mar-19

ADMINISTRATIVE & OTHER EXPENSES

1	ADVERTISMENT EXP.	20,710.00
2	ARISHTA OFFICE EXP.	81,507.00
3	AUDIT FEE EXP.	40,000.00
4	BAD DEBTS	79,022.00
5	COMM. REPAIRING & MAINTANCE CHARGE	10,186.00
6	COURIER & POSTAGE EXPENSE	5,017.00
7	DONATION EXP.	1,11,111.00
8	ELECTRICITY POWER EXPENSE	33,577.00
9	E.P.F.O.	42,434.00
10	FRANKING EXP.	8,01,500.00
11	FREIGHT EXPENSE	68,700.00
12	GST LATE FEE EXPENSE	35,950.00
13	HOUSE TAX EXPENSE	15,107.00
14	INSURANCE EXP.	2,13,936.00
15	LOADING CHARGES	20,820.00
16	OFFICE EXPENSE	1,51,076.00
17	OFFICE MAINTANACE EXPENSE	22,500.00
18	PROFESSIONAL FEES EXP.	7,98,444.00
19	PROPERTY TAX	20,698.00
20	ROUND OFF	9.74
21	SALARY EXPENSE	24,45,640.00
22	SALARY EXP. - PF EMPLOYEE	1,29,490.00
23	SALES TAX PENALTY	36,996.00
24	STATIONERY & PRINTING EXP.	6,734.00
25	SWEET EXP.	1,05,960.00
26	TELEPHONE / MOBILE EXP.	44,065.00
27	TENDER DISCOUNT (MORBI)	5,50,000.00
28	TENDER FEE EXP.	7,02,500.00
29	TRAVELLING EXP.	1,45,343.90
30	VAT EXPENSES	1,13,230.00
31	VEHICAL FUEL EXP.	2,43,926.58
32	VEHICAL REPAIRING EXP.	2,81,735.00
TOTAL...		73,77,925.22

NOTE - 19

AS AT

31-Mar-19

FINANCIAL EXPENSES

1	BANK CHARGES	78,84,514.16
2	INTEREST ON CGA/C (OBC)	7,364.00
3	INTEREST ON HITACHI LOAN	43,404.41
4	INTEREST ON TDS LATE PAYMENT	5,06,578.00
5	INTEREST ON TERM LOAN	582.00

TOTAL...

Proprietor

84,42,442.57

Yash Construction Co.

303, Siddhi Vinayak Complex,
Nr. Central Salt, Waghawadi Road,
Bhavnagar

Provisional Profit and Loss Account

1-Apr-2019 to 31-Mar-2020

Particulars	Amount	Particulars	Amount
Opening Stock		Sales Accounts	
Pipes & Material	99,81,000.39	GST ON SALES	6,90,18,412.50
Work in Progress	1,20,57,496.14	WORK INCOME 4 VILLAGES	7,42,73,083.46
Purchase Accounts		WORK INCOME BHARATNAGAR	34,89,789.00
	41,09,38,666.00	WORK INCOME DHARI	3,30,89,385.00
13 PURCHASE BHANGADH	37,502.00	WORK INCOME HIMATNAGAR	5,35,60,206.78
19 PURCHASE DHARI	7,61,748.31	WORK INCOME IDAR VADALI	4,22,400.00
20 PURCHASE MORBI	1,41,41,301.83	WORK INCOME JMC	4,26,96,708.00
23 PURCHASE SHIYALBET	1,46,744.98	WORK INCOME KALIYABID	1,00,39,393.00
24 Material Purchase - Sihor	34,000.00	WORK INCOME KAPALIDHAR BOTAD	82,97,554.00
24 PURCHASE SIHOR VALAVAD	11,41,993.94	WORK INCOME MORBI	11,55,59,731.74
25 PURCHASE FALKU DAM	93,35,076.29	WORK INCOME - NARI	1,55,53,284.00
26 PURCHASE RADHANPUR	2,92,809.05	WORK INCOME POPATNAGAR	70,52,573.00
27 PURCHASE HIMMATNAGAR	4,63,35,247.98	WORK INCOME RADHANPUR	2,41,18,075.00
28 VALSAD PURCHASE	7,75,81,107.61	WORK INCOME RINGROAD	1,55,25,114.00
29 BMC DRAINAGE 4 VILLAGE	4,52,67,072.55	WORK INCOME SHIYALBET	1,22,56,097.00
30 PURCHASE NARI	2,46,16,773.75	WORK INCOME SIHOR VALAVAD	3,16,21,235.00
31 PURCHASE KAPALIDHAR BOTAD	1,63,39,724.20	WORK INCOME SURENDRANAGAR FALKUDAM	2,36,34,711.08
32 JMC PURCHASE	8,70,96,824.85	WORK INCOME VALSAD	10,39,64,097.33
33 RINGROAD PURCHASE	96,902.60		
34 BHARATNAGAR PURCHASE	1,56,545.20	Direct Incomes	
35 POPATNAGAR PURCHASE	32,644.80	Closing Stock	
36 KALIYABID PURCHASE	59,26,275.22	Pipes & Material	97,48,001.12
37 PRABHUDAS TALAV	90,751.97	Work in Progress	1,38,92,921.58
38 KUMBHARVADA PURCHASE	55,500.00		66,78,12,772.59
39 UMRALA PURCHASE	1,15,65,423.00	Gross Profit b/f	
GST ON PURCHASE	6,96,93,574.00		4,56,80,134.87
OTHER PURCHASE 18%	95,076.27	Indirect Incomes	
OTHER PURCHASE 28%	98,045.60	INTEREST INCOME	2,34,356.00
Direct Expenses		Interest on FDR	57,51,101.00
10 Chitra WWork Expense	28,638.00	Interest on I.T. Refund	3,77,900.00
13 Bhangadh WSS Work Expense	5,500.00	INTEREST ON SAVING BANK	3,17,538.00
		Kasar / Rate Difference A/C	2,09,675.27
	18,91,55,475.19		

14 Varna WTP Work Expense	14,000.00		Round Off	29.26	
16 Idar Vadali & Khedbrahma Work Exp.	64,788.00				
17. Botad Work Expense	92,932.00				
3. Shetrunji Dam Canal Work	200.00				
8 Ruva L P S Work Expense	78,000.00				
9 V. Nagar 45 M L D Sump Work Expense	3,150.00				
18 SSNNL EXPENSE	17,00,000.00				
19 DHARI WORK EXPENSES	54,63,744.13				
20 MORBI SITE EXPENSES	3,35,25,451.71				
23 SHIYALBET WORK EXPS	35,13,954.00				
24 SIHOR VALAVAD EXPENSES	37,82,309.53				
25 FALKU DAM EXP	89,78,655.00				
26 RANDHANPUR EXP.	54,70,255.69				
27 HIMMATNAGAR EXP	83,65,996.50				
28 VALSAD EXP.	94,54,789.55				
29 BMC DRAINAGE EXP.	1,29,76,876.12				
30 NARI EXP.	2,88,024.00				
32 JMC EXP.	13,44,180.00				
33 RINGROAD EXP.	1,33,86,276.00				
34 BHARATNAGAR EXP.	30,04,834.00				
35 POPATNAGAR EXP.	60,72,517.00				
36 KALIYABID EXP.	1,34,469.00				
37 PRABHUDAS TALAV EXP.	22,756.00				
38 KUMBHARWADA EXP	278.00				
EXCAVATION AND EARTH EXP.	24,10,000.00				
Labour Exp.	1,53,44,833.00				
Salary for JCB / HITACHI Operator	5,94,500.00				
Salary to Site Engineer/supervisor	11,00,800.00				
SUB CONTRACT EXP	4,26,33,927.96				
WATER EXP	92,98,840.00				
Gross Profit c/o		4,56,80,134.87			
	66,78,12,772.59				
Indirect Expenses		2,75,31,133.58			
Advertisement Exp.	33,447.00				
Arishta Office Exp	31,072.00				
Audit Fee Exp.	40,000.00				
Bank-Charges	5,40,690.73				
BANK CHARGES - 18%	85,07,051.36				
Comm. Repairing & Maintance Charge	9,875.43				

Courier & Postage Expense	14,048.20			
Depreciation Exp.	49,65,066.00			
Donation Exp.	1,08,500.00			
Electricity Power Expense	87,057.00			
E P F O EMPLOYER - EXP	26,171.00			
FRANKING EXPENSE	11,20,600.00			
Freight Expense	350.00			
GST LATE FEE EXPENSE	17,810.00			
House Tax Expense	16,103.00			
Insurance Exp.	2,33,530.22			
Interest on CC A/C (OBC)	8,45,515.00			
INTEREST ON OD A/C. (YES BANK)	6,02,854.34			
INTEREST ON TDS	23,070.00			
INTERNET CHARGES	15,719.00			
LABOUR CESS 1% FALKU DAM	2,64,715.00			
Legal Fees	34,000.00			
Misc. Exp.	94,920.00			
Misc. Purchase	7,500.00			
Office Expense	1,69,145.00			
Professional Fees Exp.	16,62,540.10			
PROPERTY TAX	2,95,968.00			
Registration Fee Exp.	8,000.00			
RENT EXP	3,06,000.00			
RTO TAX EXPENSE	8,520.00			
Salary Expense	44,34,516.00			
Salary Exp - PF Employee	1,51,708.00			
SOFTWARE EXP	1,700.00			
Stamping Expense	18,67,690.00			
STATIONARY & PRINTING EXP 18%	6,900.00			
Stationery & Printing Exp.	46,713.00			
Telephone / Mobile Exp.	36,253.00			
Tender Fee Exp.	6,57,809.20			
Travelling Exp.	3,250.00			
Vehical Fuel Exp	1,38,330.00			
Vehical Repairing Exp.	96,426.00			
Net Profit		2,50,39,600.82		
Total		5,25,70,734.40	Total	5,25,70,734.40