

Balance Sheet

(This file is Digitally Signed)

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

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

Balance Sheet as on 31st March 2019

Particular	Sch	Amount (Current Yr.)	Amount (Previous Yr.)
I. Source of funds			
Capital Funds:			
Capital	16	6,23,16,752.38	5,04,66,698.01
Loan Funds:			
		6,23,16,752.38	5,04,66,698.01
II. Application of funds			
Fixed Assets	17		
Written Down Value		2,21,155.55	2,12,027.00
Add: Addition		-	61,030.00
Less: Sales		-	-
Less: Depreciation		39,921.37	51,901.45
Net Value		1,81,234.18	2,21,155.55
work-in-progress		-	-
Current Assets, loans and advances:			
Inventories		7,09,39,944.00	5,03,75,261.92
Cash and Bank Balance	4	3,17,99,312.44	1,94,33,058.20
Other Current Assets	5	19,01,43,263.98	19,26,33,095.38
Loan and Advances	6	32,928.86	21,34,771.71
Loans and Advances (Asset)	8	52,00,825.29	29,96,009.50
		29,81,16,274.57	26,75,72,196.71
Less: Current liabilities and provisions			
Current Liabilities	2	22,75,25,021.30	21,71,35,608.11
Provisions	3	91,87,690.00	16,54,956.00
Net current assets		6,14,03,563.27	4,87,81,632.60
Miscellaneous expenditure			
Miscellaneous expenditure not written off or adjusted	7	7,31,954.93	14,63,909.86
		6,23,16,752.38	5,04,66,698.01

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

As per our report of even date

For Bipin And Company

Chartered Accountants

(Registration No. 101509W)

For AMAR INFRASTRUCTURE

Sd/-

CA. Tejas Purohit

Partner

Membership No.: 112064

Sd/-

Kishorbhai Prajapati

Partner

Place: Vadodara

Date: 06/10/2019

(F.Y. 2018-19)

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

Capital A/c as on 31st March 2019

**Schedule: 16
Dr**

Particulars	BHANJIBHAI LAVJIBHAI PRAJAPATI		Dharaben Prajapati		Gangaben Prajapati		Jayeshbhai Dalsukhbhai Varia	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account	10,00,000.00	-	10,00,000.00	-	22,00,000.00	-	8,00,000.00	-
To Balance C/F	31,57,018.47	25,60,270.24	18,60,207.43	22,38,682.20	34,26,057.50	43,28,810.42	25,25,624.50	20,47,755.92
Total	41,57,018.47	25,60,270.24	28,60,207.43	22,38,682.20	56,26,057.50	43,28,810.42	33,25,624.50	20,47,755.92

Cr

Particulars	BHANJIBHAI LAVJIBHAI PRAJAPATI		Dharaben Prajapati		Gangaben Prajapati		Jayeshbhai Dalsukhbhai Varia	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	25,60,270.25	11,25,000.00	22,38,682.21	13,75,000.00	43,28,810.42	30,25,000.00	20,47,755.92	11,00,000.00
By Net Profit	3,96,938.22	1,49,613.70	3,96,938.22	1,49,613.70	8,73,264.08	3,29,150.15	3,17,550.58	1,19,690.96
By Remuneration to partners	9,36,632.00	3,21,423.66		-		-	7,49,305.00	2,57,138.93
By Interest to partners	2,63,178.00	2,14,232.88	2,24,587.00	2,14,068.50	4,23,983.00	4,24,660.27	2,11,013.00	1,70,926.03
By Capital Account		7,50,000.00		5,00,000.00		5,50,000.00		4,00,000.00
Total	41,57,018.47	25,60,270.24	28,60,207.43	22,38,682.20	56,26,057.50	43,28,810.42	33,25,624.50	20,47,755.92

Dr

Particulars	Jayeshbhai Turakhiya		Jigar Shah		Jignesh Mohanbhai Turakhiya		Jignesh Vinodbhai Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account	12,00,000.00	-	10,00,000.00	-	8,00,000.00	-	6,00,000.00	-
To Balance C/F	37,88,531.78	30,72,422.91	29,99,460.24	24,19,300.01	25,26,213.53	20,48,281.95	18,94,376.03	15,36,310.10
Total	49,88,531.78	30,72,422.91	39,99,460.24	24,19,300.01	33,26,213.53	20,48,281.95	24,94,376.03	15,36,310.10

Cr

Particulars	Jayeshbhai Turakhiya		Jigar Shah		Jignesh Mohanbhai Turakhiya		Jignesh Vinodbhai Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	30,72,422.92	16,50,000.00	24,19,300.02	13,75,000.00	20,48,281.95	11,00,000.00	15,36,310.10	8,25,000.00
By Net Profit	4,76,325.86	1,79,536.44	3,96,938.22	1,49,613.70	3,17,550.58	1,19,690.96	2,38,162.93	89,768.22

(F.Y. 2018-19)

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA,
SAYAJIPURA, Vadodara

By Remuneration to partners	11,23,958.00	3,85,708.39	9,36,632.00	3,21,423.30	7,49,305.00	2,57,138.93	5,61,979.00	1,92,854.20
By Interest to partners	3,15,825.00	2,57,178.08	2,46,590.00	1,98,263.01	2,11,076.00	1,71,452.06	1,57,924.00	1,28,687.68
By Capital Account		6,00,000.00		3,75,000.00		4,00,000.00		3,00,000.00
Total	49,88,531.78	30,72,422.91	39,99,460.24	24,19,300.01	33,26,213.53	20,48,281.95	24,94,376.03	15,36,310.10

Particulars	Kalpesh R Turakhiya		Kiritbhai Mojidra		Kishorbhai Prajapati		Mohanbhai N Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account	12,00,000.00	-	6,00,000.00	-	40,00,000.00	-	8,00,000.00	-
To Balance C/F	37,86,360.06	30,70,483.19	18,94,163.55	15,35,767.62	1,54,81,754.18	1,09,49,199.31	25,26,213.53	20,48,281.95
Total	49,86,360.06	30,70,483.19	24,94,163.55	15,35,767.62	1,94,81,754.18	1,09,49,199.31	33,26,213.53	20,48,281.95

Particulars	Kalpesh R Turakhiya		Kiritbhai Mojidra		Kishorbhai Prajapati		Mohanbhai N Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	30,70,483.20	9,50,000.00	15,35,767.62	8,25,000.00	1,09,49,199.31	55,00,000.00	20,48,281.95	11,00,000.00
By Net Profit	4,76,325.86	1,79,536.44	2,38,162.93	89,768.22	15,87,752.87	5,98,454.82	3,17,550.58	1,19,690.96
By Remuneration to partners	11,23,958.00	3,85,708.39	5,61,979.00	1,92,854.20	58,07,117.00	19,92,826.69	7,49,305.00	2,57,138.93
By Interest to partners	3,15,593.00	2,55,238.36	1,58,254.00	1,28,145.20	11,37,685.00	8,57,917.80	2,11,076.00	1,71,452.06
By Capital Account		13,00,000.00		3,00,000.00		20,00,000.00		4,00,000.00
Total	49,86,360.06	30,70,483.19	24,94,163.55	15,35,767.62	1,94,81,754.18	1,09,49,199.31	33,26,213.53	20,48,281.95

Particulars	Paresh Prajapati		Rameshchandra P Turakhiya		Vinodbhai P Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account	10,00,000.00	-	22,00,000.00	-	16,00,000.00	-
To Balance C/F	44,53,458.75	28,81,529.52	69,45,642.79	56,32,775.71	50,51,670.04	40,96,826.96
Total	54,53,458.75	28,81,529.52	91,45,642.79	56,32,775.71	66,51,670.04	40,96,826.96

Particulars	Paresh Prajapati	Rameshchandra P Turakhiya	Vinodbhai P Turakhiya
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(F.Y. 2018-19)

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA,
SAYAJIPURA, Vadodara

Particulars	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	28,81,529.53	13,75,000.00	56,32,775.71	30,25,000.00	40,96,826.90	22,00,000.00
By Net Profit	3,96,938.22	1,49,613.70	8,73,264.08	3,29,150.15	6,35,101.14	2,39,381.99
By Remuneration to partners	18,73,263.00	6,42,847.32	20,60,590.00	7,07,132.41	14,98,611.00	5,14,277.85
By Interest to partners	3,01,728.00	2,14,068.50	5,79,013.00	4,71,493.15	4,21,131.00	3,43,167.12
By Capital Account		5,00,000.00		11,00,000.00		8,00,000.00
Total	54,53,458.75	28,81,529.52	91,45,642.79	56,32,775.71	66,51,670.04	40,96,826.96

(F.Y. 2018-19)

AMAR INFRASTRUCTURE

AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA, Vadodara

Fixed Assets as on 31st March 2019

Schedule: 17

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner [Mitsubishi]	15.00%	67,382.05	-	-	-	67,382.05	10,107.31	57,274.74
Computer - HP C020 IN	40.00%	18,650.40	-	-	-	18,650.40	7,460.16	11,190.24
Furniture / Fixtures	10.00%	53,322.30	-	-	-	53,322.30	5,332.23	47,990.07
Printer HP GT 5820	15.00%	8,721.85	-	-	-	8,721.85	1,308.28	7,413.57
Camera - CCTV	15.00%	21,116.55	-	-	-	21,116.55	3,167.48	17,949.07
R. O. [Water Purifier]	15.00%	13,366.25	-	-	-	13,366.25	2,004.94	11,361.31
Software Exp. (Tally)	40.00%	19,006.20	-	-	-	19,006.20	7,602.48	11,403.72
Currency Counting Machine	15.00%	19,589.95	-	-	-	19,589.95	2,938.49	16,651.46
Total		2,21,155.55	-	-	-	2,21,155.55	39,921.37	1,81,234.18
P.Y Total		2,12,027.00	54,730.00	6,300.00	-	2,73,057.00	51,901.45	2,21,155.55

AMAR INFRASTRUCTURE

AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

**Schedules annexed to and forming part of balance sheet &
profit & loss account for the year ended on 31st march 2019**

Particulars	SCH.	For the Period Ended on 31/03/2019	For the Period Ended on 31/03/2018
Cash and Bank Balance	4		
Cash-in-hand		1,14,049.00	1,38,219.00
Bank Accounts		3,16,85,263.44	1,92,94,839.20
Total		3,17,99,312.44	1,94,33,058.20
Other Current Assets	5		
Deposits (Asset)		30,61,940.00	-
Construction Work		13,59,64,188.60	10,12,59,247.33
Interest Accrued A/c		1,11,185.43	38,906.10
Land Purchase [FP No 6B / 7B]		5,10,05,949.95	9,13,34,941.95
Total		19,01,43,263.98	19,26,33,095.38
Loan and Advances	6		
Deposits, Loans and advances to corporates and Others		-	5,79,921.94
Balance with Revenue Authorities, etc.		-	15,28,717.97
TDS RECEIVABLE ACCOUNT		32,928.86	26,131.80
Total		32,928.86	21,34,771.71
Loans and Advances (Asset)	8		
Advance Income Tax		35,00,000.00	19,00,000.00
AMARDEEP ENTERPRISE[RERA FEES]		3,292.99	-
Income Tax Refundable		5,55,584.80	-
Kishorbhai D. Prajapati [Adv]		1,07,639.50	1,07,639.50
Plantation Deposit to VMSS		7,97,400.00	7,97,400.00
RADHE DEVELOPERS		45,938.00	-
Security Deposit to VMSS		1,90,970.00	1,90,970.00
Total		52,00,825.29	29,96,009.50
Current Liabilities	2		
Advance from member		15,71,52,635.00	13,89,59,959.00
Duties and Taxes		1,93,801.14	33,45,828.74
Sundry Creditors		7,01,78,585.16	7,48,29,820.37
Total		22,75,25,021.30	21,71,35,608.11
Provisions	3		
Maintance Fund		45,50,000.00	-
Provision for Incometax		45,00,000.00	-
Provision for Income Tax		-	14,00,000.00
Legal and Professional Fees Payable		-	1,80,000.00
TDS for Contract - 194 C		66,690.00	47,956.00
Tds for Contract - 194 J		71,000.00	27,000.00
Total		91,87,690.00	16,54,956.00
Miscellaneous expenditure not written off or adjusted	7		
Misc. Expenses (ASSET)		7,31,954.93	14,63,909.86
Total		7,31,954.93	14,63,909.86

List of Deposits (Asset)

S.NO.	Particulars	Amount (Current Yr.)
1	MGVCL DEPOSIT A/C	51,940.00
2	PRAJAPATI UPENDRA DALSUKHBHAI	30,00,000.00
3	VAT DEPOSIT	10,000.00
	Total	30,61,940.00

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

List of Creditors for Professional Fee

S.NO.	Particulars	Amount (Current Yr.)
1	Bipin and Co.	3,25,000.00
2	STHAPATYA JAGAT	32,400.00
	Total	3,57,400.00

List of Creditors for Professional Fee(Direct)

S.NO.	Particulars	Amount (Current Yr.)
1	Dipesh Shah [Chetal Architect]	10,94,611.00
	Total	10,94,611.00

List of GST Payable

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Payable	22,24,163.80
2	SGST Payable	22,24,163.57
	Total	44,48,327.37

List of CGST Payable

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Output Tax Payable	22,25,511.67
2	Input CGST @ 9%	(1,347.87)
	Total	22,24,163.80

List of SGST Payable

S.NO.	Particulars	Amount (Current Yr.)
1	Input SGST @ 9%	(1,347.87)
2	SGST Output Tax Payable	22,25,511.44
	Total	22,24,163.57

List of Duties and Taxes

S.NO.	Particulars	Amount (Current Yr.)
1	CGST Available	(21,58,586.28)
2	CGST RCM Tax Payable	14,056.00
3	SGST Available	(21,24,051.95)
4	SGST RCM Tax Payable	14,056.00
5	GST Payable	44,48,327.37
	Total	1,93,801.14

List of GST Payable

S.NO.	Particulars	Amount (Current Yr.)
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AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

List of CGST Payable

S.NO.	Particulars	Amount (Current Yr.)
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List of Sundry Creditors

S.NO.	Particulars	Amount (Current Yr.)
1	Creditors for Professional Fee	3,57,400.00
2	Creditors for Professional Fee(Direct)	10,94,611.00
3	Ami Ads Bureau	1,68,897.00
4	Ashok P. Patel	4,000.00
5	Hemlata J. Patel	27,400.00
6	Honesh Printing Press	1,06,504.00
7	Kishan Plastic Industries	10,408.00
8	Krishna Copy Centre	89,770.45
9	Parshwa Infomatics	23,027.00
10	Prince Engineering Co.	76,077.00
11	Snehal R. Patel	44,740.00
12	Creditors for Transport	35,58,558.20
13	Creditors for Direct Cost	3,32,15,812.91
14	3 W Creators LLP	17,214.00
15	Captain Display	5,58,745.00
16	Caretronics Systems	38,09,360.00
17	D B CORP LIMITED	20,137.80
18	Creditors for Land	1,38,32,934.00
19	Creditors for Labour	1,17,48,105.00
20	Creditors for Other Material	14,14,883.80
	Total	7,01,78,585.16

List of Creditors for Direct Cost

S.NO.	Particulars	Amount (Current Yr.)
1	AARAV CEMENT ARTICLES	41,703.00
2	ALKA ENTERPRISE	2,23,477.00
3	Ambica Steel and Cement	42,924.29
4	BAJRANG IMPEX	1,78,033.00
5	BALAJI SALES AGENCY	2,04,575.00
6	Baroda Chemicals and Fertilizers	42,753.00
7	Dalal Trading Corporation	70,583.00
8	JAY SHREE CHAMUNDA CERAMICS	2,29,970.00
9	Jindal Home Synergy	8,40,212.00
10	K R TRADING	30,01,600.00
11	K.S. CORPORATION	20,59,931.00
12	Kamal Agencies	2,11,542.00
13	OM ENTERPRISE	3,60,443.00
14	Parmeshwar Enterprise	0.10
15	Pramukh Corporation	39,20,772.00
16	RAM TRADERS	99,588.00
17	SAMAD BRICKS	52,734.00
18	SHIVAM TRADERS	16,298.00
19	SUPRATECH ELEVATORS	20,31,320.00
20	SWAMI ENTERPRISE	20,29,747.00

AMAR INFRASTRUCTURE

AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

21	Vasupujya Enterprise	(700.00)
22	Yogi Construction	1,85,975.00
23	Yogi Sales	40,06,400.00
24	Ankit Traders	3,70,324.00
25	Bharat Bricks	53,346.04
26	Darshana Enterprise	6,79,401.97
27	Dhanlaxmi Marble and Granite	1,21,894.00
28	J K Cement Works	(4,900.00)
29	Modi Suppliers	5,48,174.00
30	Parmeshwar Electronics	3,37,963.83
31	Pipes India	3,35,608.00
32	Priya Ceramic	27,93,364.00
33	Rajesh Sanetary	27,576.00
34	Shantikrupa Ply and Hardware	2,77,452.00
35	Shayona Corporation	17,326.00
36	Shree Bajrang Steel Centre	8,80,135.00
37	Shree Bholenath Marble	6,43,166.00
38	Shree Imarat Trading	24,81,975.00
39	Shree Sadgurukrupa Fabrication Works	14,67,362.00
40	Shree Vinayak Traders	8,83,786.00
41	Shreeji Enterprise	6,96,079.00
42	Shreeji Timber	1,88,762.00
43	Shri Ramdev Hardware	13,360.00
44	The Drapper	31,424.00
45	Ultratech Cement Ltd	8,160.00
46	Vallabh Steel	2,31,052.66
47	Vikas Limes	2,75,374.00
48	Yogi Traders	7,767.02
	Total	3,32,15,812.91

List of Creditors for Labour

S.NO.	Particulars	Amount (Current Yr.)
1	Akash Bharatbhai Jotaniya	2,324.00
2	ASL Green Leaf Services	34,650.00
3	BHARAT B MOJIDRA	17,60,438.00
4	Devshibhai Virabhai Pathar	5,000.00
5	DHANJIBHAI TRIKAMBHAI PRAJAPATI	5,84,000.00
6	Dilipbhai H. Panchal	1,06,573.00
7	GOVIND KHANGARARAM PUROHIT	450.00
8	Hemendra Sheth [HUF]	56,400.00
9	Kalpesh B Prajapati	17,60,438.00
10	MAHENDRA S PATEL	6,04,380.00
11	Mukeshbhai A. Baria	2,310.00
12	Nirmala Dalsukhbhai Prajapati	5,43,875.00
13	Payal Electricals	11,38,430.00
14	RAHUL M RAMANI	34,615.00
15	Rajvi Electricals	3,56,400.00
16	RAMESHBHAI R SAPRA	3,09,953.00
17	Rathava Dipakbhai Bhursingbhai	6,500.00
18	RAYMALSIH UDESINH BARIYA	1,67,780.00
19	VIKRAM BHURSING RATHWA	9,54,815.00

AMAR INFRASTRUCTURE

AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

20	Vipulbhai G Prajapati	1,08,409.00
21	VIRJIBHAI J RAMANI	3,12,550.00
22	Alpeshbhai V. Ramani	8,43,747.00
23	Dalsukhbhai Maganbhai Prajapati	1,08,310.00
24	Dhanjibhai B. Prajapati	87,752.00
25	Harshadbhai Bhikhabhai Mokani	2,66,200.00
26	Hinaben Devshibhai Pathar	83,370.00
27	Jalaram Earth Movers	24,057.00
28	Jhabar Enterprise	3,45,414.00
29	Kaushalbhai Dhanjibhai Prajapati	2,87,752.00
30	Khodiyar Earth Movers	5,081.00
31	Krishna Earth Movers	3,05,416.00
32	Munnulal B. Verma [L]	97,538.00
33	Nilesh A. Savani	60,718.00
34	Prakash V. Prajapati	1,61,320.00
35	Pratapsinh P. Patel [L]	642.00
36	Radhe Jal Sagar	2,200.00
37	Rajeshkumar Shantilal Prajapati	1,53,300.00
38	Santukumari Omprakash Mistry	49,500.00
39	Sheetal Enterprise	6,201.00
40	Shreeji Fancing Works	5,922.00
41	Vipulbhai Sursingbhai Kolee	3,375.00
	Total	1,17,48,105.00

List of Creditors for Land

S.NO.	Particulars	Amount (Current Yr.)
1	Rajeshbhai Rambharoselal Agrawal	1,38,32,934.00
	Total	1,38,32,934.00

List of Creditors for Other Material

S.NO.	Particulars	Amount (Current Yr.)
1	G N WATER SUPPLAYER	12,260.00
2	Hemang Sales Agency	70,583.00
3	Siddhi Corporation	13,32,040.80
	Total	14,14,883.80

List of Creditors for Transport

S.NO.	Particulars	Amount (Current Yr.)
1	LAXMI TRANSPORT COMPANY	19,700.00
2	NEW GOPINATH TRANSPORT	3,28,104.00
3	Sarkar Transport	3,14,732.00
4	SHIV TRANSPORT	19,849.00
5	Bharatbhai Bharwad	19,154.00
6	Jay Ambe Transport	12,72,528.00
7	Shree Jay Ambe Transport	15,84,491.20
	Total	35,58,558.20

AMAR INFRASTRUCTURE
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH, SAYAJIPURA, SAYAJIPURA,
Vadodara

Advance from member

S.NO.	Particulars	Amount (Current Yr.)
1	Phase- 1	9,63,88,762.00
2	Phase-2	6,07,63,873.00
	Total	15,71,52,635.00

List of Cash-in-hand

S.NO.	Particulars	Amount (Current Yr.)
1	Cash	1,14,049.00
	Total	1,14,049.00

List of Bank Accounts

S.NO.	Particulars	Amount (Current Yr.)
1	CENTRAL BANK OF INDIA RERA-	10,000.00
2	HDFC RERA A/C-50200030922104	72,889.00
3	Central Bank of India [3654934661]	5,71,361.42
4	HDFC Auto FD A/C	3,10,30,432.82
5	HDFC Bank [50200020736431]	580.20
	Total	3,16,85,263.44

List of TDS RECEIVABLE ACCOUNT

S.NO.	Particulars	Amount (Current Yr.)
1	TDS HDFC 2018-19	32,928.86
	Total	32,928.86

List of Deposits, Loans and advances to corporates and Others

S.NO.	Particulars	Amount (Current Yr.)

List of Balance with Revenue Authorities, etc.

S.NO.	Particulars	Amount (Current Yr.)

List of Misc. Expenses (ASSET)

S.NO.	Particulars	Amount (Current Yr.)
1	Differed Revenue Expenditure	7,31,954.93
	Total	7,31,954.93

AMAR INFRASTRUCTURE
(PAN: ABFFA7180B)
AMARDEEP HERITAGE, BESIDE AMARDEEP HOMES, NEW KARELIBAUGH,
SAYAJIPURA, Vadodara
FY: 2018-19

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **General :-**
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized as per the stage of completion of the project on year to year basis during the development of the project as per the norms specified in revised guidance note issued by ICAI related to real estate transactions.
3. **Fixed Assets :-**
Fixed Assets are stated at their written down value.
4. **Depreciation :-**
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. **Inventories :-**
Inventories are valued at cost or market price whichever ever less as certified by the partner.
6. Sundry Debtors, Creditors, loans & advances, advance to suppliers and advance from customer are subject to confirmation.
7. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
8. During the year cost of the land in proportion to work completion debited to profit & loss account to match it with the revenue recognized. Balance lying in Land Account of **Rs.5,10,05,949.95/-** denotes which will be provided in profit & loss account based on matching concept in future.
9. Construction Work Account of **Rs.13,59,64,189/-** shown in the balance sheet represents overall development work including progress construction & land done by the firm till the date & it will be adjusted against the member's contribution/booking deposits account as & when documents are executed between the land owner & customers of the units as per the policy of the firm.
10. Booking deposit of **Rs.15,71,52,635/-** represents amount received from the customers against the booking of the duplex/fates/unit. As per the policy of the firm it will be adjusted against the Building Construction Account as and when documents are executed between the land owner & customers & till that it will be reflected under the head current liabilities.

11. Closing stock includes work in progress of **Rs.7,09,39,944/-** which represents cost of development & construction work done till the Balance Sheet date in case of units which are not booked till the date of Balance Sheet.

Schedule `A' to `C' Signed for Identification

As per Our Separate Audit Report of Even date attached.

For Bipin And Company
Chartered Accountants

For Amar Infrastructure

Sd/-
(CA. Tejas Purohit)
Partner
Membership No. 112064
Registration No. 101509W
Place: - Vadodara
Date: - 06/10/2019

Sd/-
(Kishorbhai D Prajapati)
Partner

Annexure to Form 3CB & 3CD

NOTES FORMING PART OF FORM 3CD

1. *We have relied on the list of persons covered by section 40A(2)(b) of the Income Tax Act, 1961, as furnished to us by the assesses.*
2. *Confirmation of Balance sheet of loan, sundry debtors, creditors, loans & advance for the year awaited.*
3. *Figures have been rounded off the nearest rupees.*
4. *Irrecoverable receivable, if any are the written off only the final settlement of account with the parties.*
5. *In certain cases, various expenses have been accounted on the basis of vouchers signed by the payee & authorized by the assessee in the absence of supporting document. As explained to us such expenses incurred under business need and exigencies having accepted business practice in which assesses is engaged. Such expenses treated as incurred for the business purpose and accounted accordingly. Further in case of cash payment, receipts are not available and it has been accounted on the basis of vouchers authorized by the assessee.*
6. *In the opinion of the assesses, current assets, loan, & advanced have the value at which they are stated in the balance sheet, if realized in the ordinary course of business. The provision for known liabilities is adequate and not in excesses of the amount reasonably necessary.*
7. *The clause mentioned in the form No 3CD require us to report on various matters, which are the exclusive knowledge of the assesses. In respect of these items, we have relied on the representation or explanation of the assesses as regards credit, drawbacks, escalation claims and any others items as income, capital receipts not credited to the profit & loss A/c.*
8. *The form requires us to reports on various matters which are to be ascertained on the basis of the assessment records, in respect of these matters, we have relied on the assessment records if he, as received by the assesses and produced before us.*
9. *For reporting under clause 24, we have restricted our observation to transaction during the year only.*

NOTES TO SPECIFIC CLAUSES OF FORM 3CD

NOTE TO CLAUSE 14

Based on recommendation of the Institute of Chartered Accountant of India in its publication Guidance Note on Tax Audit u/s 44AB Income Tax Act, first edition 1999, Para 23.3 Stock in trade understood to mean "raw material and finished Goods " only.

NOTE TO CLAUSE 21(a)

In absence of definition of the terms " Capital Expenditure" under the act and being a Technical matter, classification between capital and revenue expenditure has been made keeping in view the accounting distinction between Capital and Revenue and the suggestion made in the guidance note of the Institute of Chartered Accountant of India.

NOTE TO CLAUSE 23

Payment to person carrying on business or professional in which partners and relatives of partners having substantial interest could be ascertained only in the lists of the specified person provided by the assesses and hence information has been verified by accordingly

Place: Vadodara

Date: 06/10/2019