INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2020-21

PAN	AADCR8254K		
Name	RJD BUILDCON LIMITED		
Address	202, DARSHAK COMPLEX, OPP. SHREY HOSPITAL, NAVRANGPURA, AHMEDABAD, GUJARAT, 380009		
Status	Plc Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	979023041311220

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		9130280
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2297909
	Interest and Fee Payable	5	330438
	Total tax, interest and Fee payable	6	2628347
	Taxes Paid	7	2628352
	(+)Tax Payable /(-)Refundable (6-7)	8	-10
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-12-2020 17:43:01 from IP address 122.170.98.120 and verified by

RAMESHBHAI JIVRAJBHAI DESAI

having PAN AAWPD3249A on 31-12-2020 17:43:01 from IP address 122.170.98.120 using

Digital Signature Certificate (DSC).

DSC details: 2642868461587479145CN=SafeScrypt sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name of Assessee	RJD BUILDCON LIMITED		
Address	202,DARSHAK COMPLEX,OPP. SHREY HOSPITAL,NAVRANGPURA,AHMEDABAD,GUJARAT,380009		
E-Mail	rjdbuildcon@gmail.com		
Status	Company(Domestic)	Assessment Year	2020-2021
Ward	CENT CIR 2(1) AHMEDABAD ()	Year Ended	31.3.2020
PAN	AADCR8254K	Incorporation Date	27/12/2007
Residential Status	Resident		
Particular of Business	Service		
Nature of Business	WHOLESALE AND RETAIL TRADE-Wholesale of other products n.e.c(09027) , REAL ESTATE AND RENTING SERVICES-Developing and sub-dividing real estate into lots(07003)		
Method of Accounting	Mercantile		
Stock Valuation Method	Cost price And Market price whichever is less		
A.O. Code	DLC-CC-062-01		
GSTIN No.	24AADCR8254K1Z3		
Filing Status	Original		
Return Filed On	31/12/2020	Acknowledgement No.:	979023041311220
Last Year Return Filed On	26/10/2019	Serial No.:	222159911261019
Bank Name	STATE BANK OF INDIA, ZODIAC AVENUE, LAW GARDEN BRANCH, MID CORPORATE ,MICR:380002134, A/C NO:30378467245 ,Type: Current ,IFSC: SBIN0060438		
Tele:	(079)26441307 Mob:9099932198		

Computation of Total Income [As per Section 115BAA (Tax @22%)]

Income from House Property (Chapter IV C)			**459900**
S AHMEDABAD(GUJARAT)			
Annual Lettable Value 657000			
Rent Receivable 0			
Higher of above	657000		
Annual Rental Value u/s 23		657000	
Less:			
Deduction u/s 24(a)	197100		
		197100	
		459900	
Income from Business or Profession (Chapter IV D)			**6280326**
From Firm MILLENNIUM INFRASTRUCTURE (50.00% Share)			
Remuneration		0	
Interest		0	
(Profit Exempt u/s 10(2A) -71203/-)			
		0	
RJD Buildcon Limited			
Profit as per Profit and Loss a/c		6973952	
Add:			
Depreciation Debited in P&L A/c		2459307	
Interest on Late Payment of TDS		717897	

Provision for Gratuity		242214	
Share of loss in Partnership Firm - Millennium Infrastructure		71203	
GST Penalty		392683	
Loss on sale of Assets		167625	
Total		11024881	
Less:			
Interest on Fixed Deposits	799732		
Interest from Shakti Sarjan Pvt Ltd	1577969		
Interest on deposit with Torrent Power Lts	12357		
Depreciation as per Chart u/s 32	2354497		
		4744555	
		6280326	
Income from Other Sources (Chapter IV F)			**2390058**
Interest on F.D.R.(as per Annexure)		799732	
Interest from deposit with Torrent Power Ltd		12357	
Interest from Shakti Sarjan Pvt Ltd		1577969	
		2390058	
Gross Total Income			**9130284**
Total Income			**9130284**
Round off u/s 288 A			**9130280**
Income Exempt u/s 10			**-71203**
MAT Provisions not apply on company due to applicability of section 115BAA			
Tax Due @ 22% (Company applicable for Sec 115BAA)		2008662	
Surcharge @10%		200866	
		2209528	
Health & Education Cess (HEC) @ 4.00%		88381	
		2297909	
T.D.S./T.C.S		239012	
		2058897	
Interest u/s 234 A/B/C		330438	
		2389335	
Round off u/s 288B		2389330	
Deposit u/s 140A		2389340	
Refundable (Round off u/s 288B)		10	

Interest Charged	**(Rs.)**
u/s 234A (2 Month)	41176
u/s 234B (9 Month)	185292
u/s 234C	103970

T.D.S./ T.C.S. From	**(Rs.)**
Non-Salary(as per Annexure)	239012

(9264+27795+46323+20588)

Details of Exempt Income

S.No.	Particulars	Amount
1	Profit from Firm MILLENNIUM INFRASTRUCTURE	-71203
	Total	**-71203**

Interest calculated upto December,2020, Due Date for filing of Return October 31, 2020
Due date extended to 31/01/2021 88/2020/ F. No. 370142/35/2020-TPL DT. 29.10.2020
As per notification,In case tax payable exceeds Rs. 1.00 Lac, due date for the purpose of interest u/s 234A has not been extended.

Comparision of Income if Company does not Opts for Section 115BAA/115BAB (Tax @25%)

1.Total income as per Section 115BAA/115BAB		9130284
2. Adjustments according to section 115BAA/115BAB		
(i) Deduction under Ch VIA as per Provisions of Section 115BAA/115BAB		
	0	
Gross Total Income as per Section 115BAA/115BAB		**9130284**
(ii) Allowed Deductions (which were disallowed under secton 115BAA / 115BAB)		
No Deduction exists		
(iii) Allowed Brought Forward Loss (which were disallowed under secton 115BAA / 115BAB)		
NA	**0**	**0**
3. Gross Total Income (1-2)		**9130284**
Deduction under Chapter VIA		0
Total Income after Adjustments under section 115BAA/115BAB		**9130284**

Prepaid taxes (Advance tax and Self assessment tax)26 AS Import Date:28 Dec 2020

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	6910333	28/12/2020	52179	IDBI MUMBAI	2389340
	Total				**2389340**

Statement of Long term Gain losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2017-2018(31/10/2017)	823639	0	823639
Total	**823639**	**0**	**823639**

Details of Depreciation RJD Buildcon Limited

Particulars	Rate	Opening+ Adjusted for 115BAA	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Electronic Safe	15%	43314	0	0	43314	0	0	43314	6497	36817
Computer	40%	33005	0	124925	157930	0	0	157930	38187	119743
Printer	15%	71834	0	0	71834	0	0	71834	10775	61059
Mobile	15%	678054	0	0	678054	678054	0	0	0	0
Air Conditioner	15%	263567	185938	0	449505	0	0	449505	67426	382079
LED-TV	15%	28066	0	0	28066	0	0	28066	4210	23856
Car	15%	13758780	0	0	13758780	330000	0	13428780	2014317	11414463
Furnitures and Fixtures	10%	121979	0	0	121979	0	0	121979	12198	109781

NAME OF ASSESSEE : RJD BUILDCON LIMITED A.Y. 2020-2021 PAN : AADCR8254K Code :R-019

Vehicle - Two Wheeler	15%	1230133	44248	0	1274381	0	0	1274381	191157	1083224
Cash Counting Machine	15%	7788	0	0	7788	0	0	7788	1168	6620
CCTV Camera	15%	57077	0	0	57077	0	0	57077	8562	48515
Total		16293597	230186	124925	16648708	1008054	0	15640654	2354497	13286157

Details of Interest on F.D.R.

S.NO.	PARTICULARS	AMOUNT
1	Kankaria Maninagar Nagrik Sahakari Bank Ltd	0
2	Mehsana Urban Co-Op Bank Ltd	0
3	Sarvodaya Commercial Co-op Bank Ltd	699274
4	Mehsana Urban Co-Op Bank Ltd	100458
	TOTAL	799732

Details of T.D.S. on Non-Salary(26 AS Import Date:28 Dec 2020)

S.No	Head	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Date Of Payment/cr edited	Total Tax deducted	Amount out of (7) claimed for this year	section
1	OS	SARVODAYA COMMERCIAL CO OPERATIVE BANK LIMITED	AHMS10448E	179410	31/03/2020	17941	17941	194A
2	OS	SARVODAYA COMMERCIAL CO OPERATIVE BANK LIMITED	AHMS10448E	177600	31/12/2019	17760	17760	194A
3	OS	SARVODAYA COMMERCIAL CO OPERATIVE BANK LIMITED	AHMS10448E	173870	30/09/2019	17387	17387	194A
4	OS	SARVODAYA COMMERCIAL CO OPERATIVE BANK LIMITED	AHMS10448E	168400	30/06/2019	16840	16840	194A
		Sub Total		699280		69928	69928	
5	OS	THE MEHSANA URBAN CO-OP BANK LIMITED (HEAD OFFICE)	AHMT01655D	50890	31/03/2020	5089	5089	194A
6	OS	THE MEHSANA URBAN CO-OP BANK LIMITED (HEAD OFFICE)	AHMT01655D	90	31/12/2019	9	9	194A
7	OS	THE MEHSANA URBAN CO-OP BANK LIMITED (HEAD OFFICE)	AHMT01655D	33033	30/09/2019	4948	4948	194A
8	OS	THE MEHSANA URBAN CO-OP BANK LIMITED (HEAD OFFICE)	AHMT01655D	16445	30/06/2019	0	0	194A
		Sub Total		100458		10046	10046	
9	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
10	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
11	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
12	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
13	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
14	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
15	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
16	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A

17	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
18	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
19	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
20	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
21	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
22	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
23	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
24	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
25	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
26	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
27	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
28	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
29	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
30	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
31	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
32	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
33	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
34	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
35	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
36	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
37	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
38	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
39	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
40	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
41	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
42	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
43	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
44	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
45	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
46	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
47	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
48	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
49	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
50	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A

51	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
52	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
53	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
54	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
55	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
56	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
57	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
58	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
59	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
60	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
61	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
62	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
63	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
64	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
65	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
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73	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
74	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
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76	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
77	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
78	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
79	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
80	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
81	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
82	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
83	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
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89	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
90	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
91	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
92	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
93	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
94	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
95	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
96	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
97	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
98	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
99	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
100	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
101	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
102	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
103	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
104	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
105	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
106	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
107	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
108	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
109	OS	TORRENT POWER LIMITED	AHMT04543A	39	31/03/2020	4	4	194A
110	OS	TORRENT POWER LIMITED	AHMT04543A	5850	31/03/2020	585	585	194A
111	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
112	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
113	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
114	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
115	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
116	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
117	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
118	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A

119	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
120	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
121	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
122	OS	TORRENT POWER LIMITED	AHMT04543A	214	31/03/2020	21	21	194A
		Sub Total		12357		1241	1241	
123	OS	SHAKTI SARJAN PRIVATE LIMITED	SRTS10569G	1577969	31/03/2020	157797	157797	194A
		Sub Total		1577969		157797	157797	
		Total		2390064		239012	239012	

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Other Sources	194A	2390064	2390058	Interest Income:2390058	239012
Total		**2390064**	**2390058**		**239012**

GST Turnover Detail

S.NO.	GSTIN	Turnover
1	24AADCR8254K1Z3	73364664
	TOTAL	73364664

Details of Turnover as per GSTR-3B (Imported From Form 26AS)

S.NO.	GSTIN	ARN	Date	Period	Taxable Turnover	Total Turnover
1	24AADCR8254K1Z3	AB240419138807U	02-Dec-2019	April,2019	537664	10861921
2	24AADCR8254K1Z3	AB240519140450F	05-Dec-2019	May,2019	1495438	1495438
3	24AADCR8254K1Z3	AB240719165834O	17-Jan-2020	July,2019	1280994	12869350
4	24AADCR8254K1Z3	AB240619789634G	16-Jan-2020	June,2019	10000	6802193
5	24AADCR8254K1Z3	AB240120152792M	17-Mar-2020	January,2020	1358000	1358000
6	24AADCR8254K1Z3	AB240919794232P	11-Feb-2020	September,2019	20000	4443666
7	24AADCR8254K1Z3	AB2408191622424	06-Feb-2020	August,2019	126975	9183917
8	24AADCR8254K1Z3	AB2410191643392	12-Feb-2020	October,2019	0	11741169
9	24AADCR8254K1Z3	AB241219759637N	14-Feb-2020	December,2019	0	5436051
10	24AADCR8254K1Z3	AB241119170380F	13-Feb-2020	November,2019	0	3654859
11	24AADCR8254K1Z3	AB240220174863D	15-Jul-2020	February,2020	76276	5518100
	Total				4905347.00	73364664.00

Details of SFT Transaction (Imported From Form 26AS)

S.NO.	Type of Transaction	Name of SFT Filer	Transaction Date	Amount(Rs.)
1	SFT-004 Cash deposit (Other than Current Account)	SARVODAYA COMMERCIAL COOP BANK LTD , HEAD OFFICE STWORKSHOP ROAD T B HOSPITAL ROAD NR BHAMARIYA NALA, MEHSANA, GUJARAT, INDIA, 384002	-	300000
2	SFT-004 Cash deposit (Other than Current Account)	SARVODAYA COMMERCIAL COOP BANK LTD , HEAD OFFICE STWORKSHOP ROAD T B HOSPITAL ROAD NR BHAMARIYA NALA, MEHSANA, GUJARAT, INDIA, 384002	-	1000000
	Total			1300000.00

Interest Calculation u/s 234C

S. No.	Installment Period	Total Tax Due	To Be Deposited (In %)	To Be Deposited (In Amount)	Deposit Amount	Remaining Tax Due(Round off in 100 Rs.)	Int Rate (In %)	Interest
1.	First (Up to June)	2058897	15.00	308835	0	308800	3	9264
2.	Second (Up to Sep)	2058897	45.00	926504	0	926500	3	27795

3.	Third (Up to Dec)	2058897	75.00	1544173	0	1544100	3	46323
4.	Fourth (Up to March)	2058897	100.00	2058897	0	2058800	1	20588
	Total							103970

Interest Calculation u/s 234B

Interest u/s 234C : 103970

S. No.	Month	Principal	Rate	Int. 234B	Int. 234A/F	Deposit	Int Adjusted	Int Remain	Principal Adj
1	April-2020	2058897	1.00	20588	0	0	0	124558	0
2	May-2020	2058897	1.00	20588	0	0	0	145146	0
3	June-2020	2058897	1.00	20588	0	0	0	165734	0
4	July-2020	2058897	1.00	20588	0	0	0	186322	0
5	August-2020	2058897	1.00	20588	0	0	0	206910	0
6	September-2020	2058897	1.00	20588	0	0	0	227498	0
7	October-2020	2058897	1.00	20588	0	0	0	248086	0
8	November-2020	2058897	1.00	20588	20588	0	0	289262	0
9	December-2020	2058897	1.00	20588	20588	2389340	330438	0	2058902
	Total			185292	41176				

Note : According to sub section (2) of section 234A Interest of other sections like 234B adjusted towards Self-Assessment Tax u/s 140A not consider in calculation of Interest u/s 234A.

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	STATE BANK OF INDIA	ZODIAC AVENUE, LAW GARDEN BRANCH, MID CORPORATE	30378467245	380002134	SBIN0060438	Current(Primary)
2	The Mehsana Urban Cooperative Bank Ltd	B-37 NARAYAN KRUPA SOCIETY, NEW C.G. ROAD, CHANDKHEDA	00361101000020	380313008	MSNU0000036	Current
3	THE MEHSANA URBAN COOPERATIVE BANK	THE MEHSANA URBAN COOPERATIVE BANK,VARTALI COMPLEX SMRUTI KRUNJ SOCIETY C G ROAD SAWASTIK CHAR RASTA NAVRANGPURA AHMEDABAD 380009	00051101002490	380313002	MSNU0000005	Current
4	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002754	380313002	MSNU0000005	Current
5	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002755	380313002	MSNU0000005	Current
6	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002756	380313002	MSNU0000005	Current
7	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002757	380313002	MSNU0000005	Current
8	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002758	380313002	MSNU0000005	Current
9	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002759	380313002	MSNU0000005	Current
10	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002760	380313002	MSNU0000005	Current

11	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	000511010002761	380313002	MSNU0000005	Current
12	The Mehsana Urban Cooperative Bank Ltd	Vartali Complex, Smruti Kung Society, Swastik Cross Road, Navarang Pura, Ahmedabad - 380009, Gujarat	00051101000725	380313002	MSNU0000005	Current
13	IDBI Ltd	Ashram Road	805007101000773	380851002	IBKL0443SCC	Current
14	State Bank of India	Pal	7966	395002039	SBIN0011013	Current
15	The Mehsana Urban Cooperative Bank Ltd	GROUND FLOOR, CITY CENTRE, NR SOSYO CIRCLE, UDHANA MAGDALLA ROAD, SURAT - 395002, GUJARAT	00211101003831	395313002	MSNU0000021	Current
16	The Mehsana Urban Cooperative Bank Ltd	GROUND FLOOR, CITY CENTRE, NR SOSYO CIRCLE, UDHANA MAGDALLA ROAD, SURAT - 395002, GUJARAT	00211101000264	395313002	MSNU0000021	Current
17	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001103	380303005	HDFC0CKMNS B	Current
18	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001105	380303005	HDFC0CKMNS B	Current
19	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001106	380303005	HDFC0CKMNS B	Current
20	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001107	380303005	HDFC0CKMNS B	Current
21	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001108	380303005	HDFC0CKMNS B	Current
22	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABD	5111101001109	380303005	HDFC0CKMNS B	Current
23	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001110	380303005	HDFC0CKMNS B	Current
24	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5111101001111	380303005	HDFC0CKMNS B	Current
25	KANKARIA MANINAGARNAGRIK SAHAKARI BANK LTD.	AHMEDABAD	5135301001093	380303005	HDFC0CKMNS B	Current

Signature
(RAMESHBHAI JIVRAJBHAI DESAI)
For RJD BUILDCON LIMITED

Independent Auditors' Report

To,

The members of
RJD Buildcon Limited

Report on Financial Statements

Opinion

We have audited the accompanying financial statements of **RJD Buildcon Limited (the Company)** which comprise the Balance Sheet as at **March 31, 2020**, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended and a summary of significant accounting polices and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2020**, its profits, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.

Nirav D. Shah & Co.
M. No. 160327
FRN 141...W
Ahmedabad
Chartered Accountants

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls - that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of 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.

Responsibilities for Audit of Financial Statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also :

a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b. Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Nirav D. Shah & Co. Chartered Accountants

Independent Auditors' Report

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, We give in the **Annexure – A**, a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by section 143(3) of the Act, we report that :

   a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;

   b) In our opinion, proper books of account, as required by the law, have been kept by the company, so far as appears from our examination of those books ;

   c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account ;

   d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014 ;

   e) On the basis of written representations received from the directors as on **March 31, 2020**, and taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2020**, from being appointed as a director in terms of Section 164(2) of the Act ;

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **Annexure - B** ; and

   g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigations which would impact its financial position.

Nirav D. Shah & Co. M. No. 1[illegible]27 FRN: 1[illegible]132W Ahmedabad Chartered Accountants

ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah
Proprietor

Membership No. 106627

Ahmedabad
December 14, 2020

Annexure - A to the Independent Auditors' Report

Annexure referred to in paragraph 1 of Section "Report on other Legal and Regulatory Requirements of our report of even date :

Re : RJD Buildcon Limited

1. in respect of Fixed Assets :

   (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

   (b) As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification.

   (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, we report that the Company does not own immovable properties and hence clause 3 (i) (c) of the Order is not applicable to the company.

2. The Company is accounting various construction projects being built by it, as inventory. There is a continuous monitoring of the construction projects. Hence, the question of physical verification of the project does not arise. In case of Inventory of Raw materials, it has been physically verified during the year by the management. The inventory shown in the accounts is in the nature of various construction projects. Hence, normal inventory records associated with manufacturing companies are not being kept. However, the Company is maintaining the necessary records to our satisfaction. No discrepancies were noticed on verification between the physical stocks and book records.

3. The company has not granted any loans, secured or unsecured to companies, Firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (c) of the Order are not applicable to the Company.

4. The Company has not granted any loans or provided any guarantee or security to the parties covered under section 185 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.

5. In our opinion, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

6. The Company is not required to maintain cost records as per the Companies (Cost Records and Audit) Rules, 2014 prescribed by Central Government under subsection (1) of section 148 of the Companies Act; hence this clause is not applicable to the company.

7. (i) As per information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, wealth tax, service tax, goods and services tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities *except TDS under the Income-tax Act, 1961, Service Tax, Value Added Tax and Goods and Services Tax (GST) were paid late in few instances.*

Shah & Co. M. No. 106827 FRN: 119132W Ahmedabad Chartered Accountants

Annexure - A to the Independent Auditors' Report

(ii) There are no outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable, *other than the following* :

Sr. No.	Particulars of outstanding dues	Amounts in ₹
1	TDS u/s. 194C	5,978
2	TDS u/s. 194J	20,550
3	TDS u/s. 194H	6,250
4	Goods & Services Tax	80,550

(iii) According to the information and explanation given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, service tax, goods and services tax, excise duty and cess which have not been deposited on account of any dispute.

8. Based on our audit procedures and as per the information and explanations given by the management, the company has not defaulted in repayment of loans or borrowings from banks, financial institution. Further, the Company has not issued debentures; hence the question of reporting for default in repayment of debentures does not arise.

9. The Company has not raised moneys by way of initial public offer, further public offer (including debt instruments) or term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.

10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the company and no material fraud on the company by its officers or employees has been noticed or reported during the year under review.

11. In our opinion and according to the information and explanation given to us, managerial remuneration has been paid/provided in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

12. The Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company.

13. The Company has entered in to transactions with related parties in compliance with Sections 177 and 188 of Act. The details of such related party transactions have been disclosed in the financial statements as required under Accounting Standard (AS-18), Related Party Disclosures specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.

14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the period under review. Accordingly, the provisions of clause 3(xiv) of the Order are not applicable to the company.

15. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the Order are not applicable to the company.

Nirav D. Shah & Co.
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Annexure - A to the Independent Auditors' Report

16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah & Co. M. No. 106627 FRN: 119132W Ahmedabad Chartered Accountants

Nirav D. Shah
Proprietor
Membership No. 106627

Ahmedabad
December 14, 2020

Annexure – B to the Independent Auditor's Report

Referred to in paragraph 2 (f) under 'Report on Other Legal & Regulatory Requirement' section of our report to the Members of RJD Buildcon Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **RJD Buildcon Limited** ("the Company") as of **March 31, 2020** in conjunction with our audit of the Financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the Auditors' judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Nirav D. Shah & Co.
FRN: [illegible]
Ahmedabad
Chartered Accountants

Annexure – B to the Independent Auditor's Report

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2020,** based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India."

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah & Co. M. No. 106627 FRN: 119132W Ahmedabad Chartered Accountants

Nirav D. Shah
Proprietor
Membership No. 106627

Ahmedabad
December 14, 2020

RJD Buildcon Limited

2019 - 2020

Balance Sheet as at March 31, 2020

In ₹

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
Equity and Liabilities			
Shareholders' funds			
Share capital	1	20,000,000	20,000,000
Reserves and surplus	2	91,953,850	96,317,388
Non-current liabilities			
Long-term borrowings	3	2,363,994	13,152,023
Other Long Term Liabilities	4	-	71,963,902
Long Term provision	5	530,247	288,033
Current liabilities			
Short-Term Borrowings	6	524,152,313	581,175,679
Trade payables	7	50,963,198	52,443,837
Other current liabilities	8	395,779,158	395,804,317
Short Term Provision	9	2,389,335	1,200,000
Total :		1,088,132,095	1,232,345,179
Assets			
Non-current assets			
Fixed assets	10		
Tangible Assets		5,262,983	8,202,123
Non-Current Investments	11	45,000,000	2,500,000
Deferred Tax Assets (Net)	12	2,153,202	2,178,672
Current assets			
Inventories	13	637,685,874	755,297,633
Receivables	14	19,532,575	27,009,206
Cash and cash equivalents	15	13,199,743	15,817,949
Short-term loans and advances	16	365,297,718	421,326,900
Other current assets	17	-	12,696
Total :		1,088,132,095	1,232,345,179
Significant Accounting Policies			
Notes on Financial Statements	1-40		

The accompanying significant accounting policies and notes (note no. - 1 to note no. - 40) are forming integral part of the Financial Statements

As per our report of even date

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

M. No. 106627
FRN: 119132W
Ahmedabad
Nirav D. Shah & Co.
Chartered Accountants

Nirav D. Shah
Proprietor

Membership No. 106627

Ahmedabad
December 14, 2020

For and on behalf of the board of
RJD Buildcon Limited

Rameshbhai Jivrajbhai Desai
Director
(DIN : 01081261)

R. D. DESAI

Rajeshbhai Jivrajbhai Desai
Director
(DIN : 01081278)

Ahmedabad
December 14, 2020

Rajanibhai Jivrajbhai Desai
Director
(DIN : 01081219)

RJD Buildcon Limited

2019 - 2020

Statement of Profit and Loss for the year ended on March 31, 2020

In ₹

Particulars	Note No.	2019 - 2020	2018 - 2019
Revenue from Operations	18	137,212,567	176,680,955
Other Income	19	73,853,033	12,396,171
Total Revenue :		211,065,600	189,077,126
Expenses			
Cost of Land, land development and construction	20	45,086,519	29,857,557
Changes in inventories	21	117,611,759	94,527,328
Employee Benefit Expenses	22	19,192,822	19,942,274
Finance Cost	23	9,601,116	28,227,852
Depreciation and amortization expense	24	2,459,307	2,653,719
Other expenses	25	10,140,125	11,962,138
Total Expenses :		204,091,648	187,170,868
Profit Before Tax		6,973,952	1,906,258
Tax Expense			
Current Tax		2,628,347	1,200,000
Deferred Tax		25,470	(21,762)
Earlier year		(151,327)	-
Profit After Tax		4,471,462	728,020
Earnings per share	26		
Basic		2.24	0.36
Diluted		2.24	0.36
Significant Accounting Policies			
Notes on Financial Statements	1-40		

The accompanying significant accounting policies and notes (note no. - 1 to note no. - 40) are forming integral part of the Financial Statements

As per our report of even date

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah & Co. Chartered Accountants M. No. 106627 FRN: 119132W Ahmedabad

Nirav D. Shah
Proprietor

Membership No. 106627

Ahmedabad
December 14, 2020

For and on behalf of the board of
RJD Buildcon Limited

Rameshbhai Jivrajbhai Desai
Director
(DIN : 01081261)

R. J. DESAI

Rajeshbhai Jivrajbhai Desai
Director
(DIN : 01081278)

Ahmedabad
December 14, 2020

Rajanibhai Jivrajbhai Desai
Director
(DIN : 01081219)

RJD Buildcon Limited

2019 - 2020

Cash Flow Statement for the year ended on March 31, 2020

In ₹

	Particulars	2019 - 2020	2018 - 2019
A.	**Cash Flow From Operating Activities**		
	Profit After Tax		
	Add/(Less) Adjustments for –	4,471,462	728,020
	Depreciation	2,459,307	2,653,719
	Depreciation Fund Adjustment	(3,072,795)	-
	Adjustment in Reserve & surplus	(8,835,000)	
	Deferred Tax	25,470	(21,762)
	Finance Cost	9,601,116	28,227,852
	Operating Profit Before Working Capital Changes :	4,649,560	31,587,829
	Add/(Less) Adjustments for –		
	Increase/(Decrease) in Inventories	117,611,759	94,527,328
	Increase/(Decrease) in Receivables	7,476,631	1,531,395
	Increase/Decrease in Short Term Loans & Advar	56,029,182	13,626,196
	Increase/(Decrease) in Other Current Assets	12,696	479,961
	(Increase)/Decrease in Long Term Provisions	242,214	104,788
	(Increase)/Decrease in Trade Payables	(1,480,639)	(19,579,293)
	(Increase)/Decrease in Other Current Liabilities	(25,159)	(29,150,565)
	(Increase)/Decrease in Short Term Provision	1,189,335	1,200,000
	Cash Generated from Operations (A) :	185,705,579	94,327,639
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant and Equipments	3,552,626	(4,944,287)
	Increase/(Decrease) in Investments	(42,500,000)	-
	Net Cash Used in Investing Activities (B) :	(38,947,374)	(4,944,287)
C.	**Cash Flow from Financing Activities**		
	Increase/(Decrease) in Long Term Borrowings	(10,788,029)	(3,023,592)
	Increase/(Decrease) Other Long Term Liabilities	(71,963,902)	1,763,902
	Increase/(Decrease) Short Term Borrowings	(57,023,366)	(56,191,822)
	Finance Cost	(9,601,116)	(28,227,852)
	Net Cash Used in Investing Activities (C) :	(149,376,413)	(85,679,364)
	Net Increase/(Decrease) in Cash & Cash Equivalents :	(2,618,206)	3,703,987
	Cash and Cash Equivalents at the beginning of the year	15,817,949	12,113,962
	Cash and Cash Equivalents at the close of the year	13,199,743	15,817,949

As per our report of even date

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah
Proprietor

Membership No. 106627

Nirav D. Shah & Co.
M. No. 106627
FRN: 119132W
Ahmedabad
Chartered Accountants

Ahmedabad
December 14, 2020

For and on behalf of the board of
RJD Buildcon Limited

Rameshbhai Jivrajbhai Desai
Director
(DIN : 01081261)

Rajeshbhai Jivrajbhai Desai
Director

Rajanibhai Jivrajbhai Desai
Director
(DIN : 01081219)

Ahmedabad
December 14, 2020

Significant Accounting Policies

About the Company

RJD Buildcon Limited was incorporated under the Companies Act, 1956 on December 27, 2007. The Company is engaged in the business of land trading, real estate and infrastructure development.

I. AS - 1 Basis of Preparation of Financial Statements

(i) These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to the nearest rupees.

(ii) **Use of Estimates**

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

II. AS - 2 Inventories

(a) **Vacant Lands and Plots not utilized for development**

Inventory comprises of vacant plots (lands) as finished goods. Vacant plots (lands) are valued at lower of cost or net realizable value. Cost of inventory includes all costs to directly or indirectly related to purchase of lands and to effect ownership over the vacant plots (lands) in favour of the Company.

(b) **Work-in-Progress of Real Estate Projects (including land inventory)**

Real estate project under development represents cost incurred in respect of unsold area or cost incurred on projects where the revenue is yet to be recognised. Real estate work-in progress is valued at lower of cost or net realisable value. Cost comprises cost of land (including development rights), materials, services and overheads related to projects under construction.

(c) **Finished Goods**

Flats, shops, offices and vacate plots are valued at lower of cost and net realisable value.

III. AS - 3 Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the Company are segregated. Cash and cash equivalents in the cash flow comprise cash at bank, cash/cheques in hand and short-term investments with an original maturity of three months or less.

Nirav D. Shah & Co. Chartered Accountants M. No. [illegible] FRN: [illegible] Ahmedabad

IV. AS - 9 Revenue Recognition

(a) The Company records revenue on all its Real Estate Development Projects based on Accounting Standard – 9. i.e. Revenue Recognition and also based on revised guidance note issued w.e.f. 01/04/2012 by the Institute of Chartered Accountants of India "Revenue Recognition for Real Estate Developers".

(b) Revenue from land dealings is recognized on accrual basis. Revenue from sale of land is recognised upon transfer of all significant risks and rewards of ownership as per the terms of the contracts entered in to with buyers, which generally coincides with the firming of the sales contracts/agreements.

(c) However, when the Company is obliged to perform any substantial acts after transfer of all significant risks & rewards of ownership on sale of property, the revenue is recognized on proportionate basis as the acts are performed i.e. by applying the percentage completion method.

V. AS - 10 Property, Plant and Equipments

(I) Property, Plant and Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use. Any capital grant or subsidy received/receivable is reduced from the cost of eligible assets.

Subsequent expenditures related to an item of Property, Plant and Equipments are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

(II) Depreciation

Depreciation on Property, Plant & Equipments is provided on Straight Line Method on the value of the Fixed assets cost as on date capitalised. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

In respect of additions or extensions forming an integral part of existing assets, depreciation is provided as aforesaid over the residual life of the respective assets.

VI. AS - 15 Employee Benefits

(I) Short term employee benefits

Short term employee benefits are charged off at the undiscounted amount in the year in which the related service is rendered. The Company does not permit accumulation of privilege leaves.

Nirav D. Shah & Co. M. No. [illegible] FRN: [illegible] Ahmedabad Chartered Accountants

Significant Accounting Policies

(ii) Post-employment benefits

Post employment and other long term employee benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The Expenses is recognized at the present value of the amount payable determined using the Projected Unit Credit Method. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

VII. AS - 16 Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

VIII. AS - 20 Earnings per Share

Basic EPS is computed using the weighted average number of equity shares outstanding during the year. Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the year except where the results would be anti dilutive. The number of equity shares is adjusted for any share splits and bonus shares issued effected prior to the approval of the financial statements by the Board of Directors.

IX. AS - 22 Taxes on Income

Income tax expense comprises current tax expense and deferred tax expense/credit. Current tax provision is determined on the basis of taxable income computed as per the provision of the Income-tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods by applying tax rates that have been substantially enacted by the balance sheet date.

Deferred tax Assets are recognised to the extent there is virtual certainty that sufficient future taxable income will be available against which such deferred tax liability can be adjusted.

X. AS - 28 Impairment of Assets

An asset is treated as impaired when the carrying cost of the same exceeds its recoverable amount. The impairment is charged to the Profit & Loss Account in the year in which an asset is identified as impaired. The impairment loss is recognized in prior accounting period is reversed if there has been a change in the estimates of the recoverable amount.

XI. AS - 29 Contingencies & Provisions

Provisions involving substantial degree of estimates in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

Nilay D. Shah & Co. Chartered Accountants

Significant Accounting Policies

XII. Purchase of lands

Purchase of lands is accounted on conveyance of land in favour of the Company by registered sale deed and/or conveyance deed. Purchase of vacate lands also accounted on execution of agreement to sell if such agreement hand over possession of land to the Company. The purchase costs includes costs related to stamp duty, registration and any other costs directly attributable to effect purchase of lands and conveyance of lands in favour of the Company.

The accompanying significant accounting policies and notes (note no. - 1 to note no. - 40) are forming integral part of the Financial Statements

As per report of even date

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah
Proprietor

Membership No. 106627

Nirav D. Shah & Co. Chartered Accountants M. No. 106627 FRN: 119132W Ahmedabad

Ahmedabad
December 14, 2020

For and on behalf of the board of RJD Buildcon Limited

Rameshbhai Jivrajbhai Desai
Director
(DIN : 01081261)

Rajeshbhai Jivrajbhai Desai
Director
(DIN : 01081278)

Rajanibhai Jivrajbhai Desai
Director
(DIN : 01081219)

Ahmedabad
December 14, 2020

RJD Buildcon Limited

2019 - 2020

Notes on Financial Statements

Note - 1

Equity Share Capital

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number	In ₹	Number	In ₹
Authorised				
Equity shares of ₹ 10/-	2,000,000	20,000,000	2,000,000	20,000,000
Issued				
Equity shares of ₹ 10/-	2,000,000	20,000,000	2,000,000	20,000,000
Subscribed & Paid-up				
Equity shares of ₹ 10/-	2,000,000	20,000,000	2,000,000	20,000,000
Total :	2,000,000	20,000,000	2,000,000	20,000,000

The company has only one class of Equity having a par value ₹ 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, if any, in proportion to their shareholding.

The reconciliation of the number of shares outstanding is set out below :

Particulars	As at March 31, 2020		As at March 31, 2019	
	Number	In ₹	Number	In ₹
Shares outstanding at the beginning of the year	2,000,000	20,000,000	2,000,000	20,000,000
Add : Shares issued	-	-	-	-
Less : Shares bought back	-	-	-	-
Shares outstanding at the end of the year :	2,000,000	20,000,000	2,000,000	20,000,000

The details of shareholders holding more than 5% of paid up equity shares

Name of Shareholder	As at March 31, 2020		As at March 31, 2019	
	Number	In ₹	Number	In ₹
Jivrajbhai Vastabhai Desai	200,000	2,000,000	200,000	2,000,000
Rameshbhai Jivrajbhai Desai	400,000	4,000,000	400,000	4,000,000
Rajeshbhai Jivrajbhai Desai	400,000	4,000,000	400,000	4,000,000
Rajnibhai Jivrajbhai Desai	400,000	4,000,000	400,000	4,000,000
Ashaben Rajeshbhai Desai	200,000	2,000,000	200,000	2,000,000
Alkaben Rameshbhai Desai	200,000	2,000,000	200,000	2,000,000
Dolly Rajnibhai Desai	200,000	2,000,000	200,000	2,000,000
Total :	2,000,000	20,000,000	2,000,000	20,000,000

Nirav D. Shah & Co. FRN: 119132W Ahmedabad

Notes on Financial Statements

Note - 2

Reserve and Surplus

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
General Reserve		
As per last Balance Sheet	1,000,000	1,000,000
Add : Addition during the year	-	-
Total (A) :	1,000,000	1,000,000
Surplus		
As per last Balance Sheet	95,317,388	94,589,368
Add : Net Profit for the Current Year	4,471,462	728,020
Less : Prior Period Expenses	8,835,000	-
Total (B) :	90,953,850	95,317,388
Total (A+B) :	91,953,850	96,317,388

Note - 3

Long Term Borrowings

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Secured Long Term Borrowings from Banks		
Term Loan from HDFC Bank Limited - Two Wheeler	759,785	915,494
Less : Current maturities	171,674	155,710
	588,111	759,784
Term Loan from ICICI Bank Limited - Ford Endeavour	2,384,728	2,942,742
Less : Current maturities	608,845	558,014
	1,775,883	2,384,728
Term Loan from ICICI Bank Limited (Fortuner)	-	172,592
Less : Current maturities	-	172,592
	-	-
Total (A) :	2,363,994	3,144,512
Secured Long Term Borrowings from Financial Institutions		
Term Loan from Religare Finvest Limited A/c - 20612	-	9,384,268
Less : Current Maturities	-	7,973,243
	-	1,411,025

Niray D. Shah & Co. M. No. 19827 FRN 134132W Ahmedabad Chartered Accountants

Notes on Financial Statements

Note - 3 (contd....)

Long Term Borrowings

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Secured Long Term Borrowings from Financial Institutions		
Term Loan from Religare Finvest Limited (top-up) A/c - 41003	-	12,807,717
Less : Current Maturities	-	7,153,505
	-	5,654,212
Term Loan from Religare Finvest Limited (New) A/c - 63761	-	5,960,201
Less : Current Maturities	-	3,017,927
	-	2,942,274
Total (B) :	-	10,007,511
Total (A+B) :	2,363,994	13,152,023

Term Loan from HDFC Bank Limited, outstanding ₹ 7,59,785/- (P.Y. ₹ 9,15,494/-), carrying interest rate of 9.80% is payable in 60 monthly equal instalments of ₹ 19,880/- and is secured by hypothecation of vehicle (two-wheeler). Repayment period of 60 months is from February 04, 2019 thru January 04, 2024.

Term Loan from ICICI Bank Limited, outstanding ₹ 23,84,728/- (P.Y. ₹ 29,42,742/-), carrying interest rate of 8.75% is payable in 60 monthly equal instalments of ₹ 66,123/- and is secured by hypothecation of vehicle (Ford Endeavour). Repayment period of 60 months is from October 05, 2018 thru September 05, 2023.

Note - 4

Other Long - Term Liabilities

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Security Deposit - DBS Affordable Home Strategy Limited	-	71,963,902
Total :	-	71,963,902

Note - 5

Long term Provision

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Provision for Gratuity	530,247	288,033
Total :	530,247	288,033

Nirav D. Shah & Co.
M. No. 108827
FRN: 115932W
Ahmedabad
Chartered Accountants

Notes on Financial Statements

Note - 6

Short-Term Borrowings

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Secured Short term Borrowings From State Bank of India	45,362,679	124,902,301
Secured Short term Borrowings From Sarvoday Comm.	7,040,147	5,735,183
Secured Short term Borrowings From The Mehsana Urban	-	722,076
Unsecured Short Term Borrowings from Directors	444,050,473	367,074,079
Unsecured Short Term Borrowings - Inter-corporate	27,699,014	82,742,040
Total :	524,152,313	581,175,679

Secured Short Term Borrowing from Bank comprises Drop Down Overdraft Facility from State Bank of India. Drop down facility of ₹ 20 Crores is available for a period 61 months with annual review. Drop down overdraft facility will be reduced (repaid) by ₹ 3.34 Crore by March, 2018, further will be by ₹ 5.72 Crores in 2018-2019 and 2019-2020 and ₹ 5.42 Crores in 2020-21. Effective rate of interest is 11.10% p.a. linked to bank's MCLR.

Secured Short Term Borrowing from Sarvodaya Co-operative Bank Limited, comprises overdraft against bank deposit. Payable on demand. Interest is payable 1% above rate of fixed deposit held with the bank.

Unsecured Short term borrowings from directors are repayable on demand. Unsecured Short term borrowings (inter-corporate) is interest bearing and repayable on demand. No guarantee have been provided for the same.

Note - 7

Trade Payables

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Other than to Micro and small enterprises	50,963,198	52,443,837
Total :	50,963,198	52,443,837

Note - 8

Other Current Liabilities

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Current maturities of long term debt	780,519	19,030,991
Advance received for bookings and project	379,841,388	369,394,398
Other payables	15,157,251	7,378,928
Total :	395,779,158	395,804,317

Nirav D. Shah & Co. Chartered Accountants Ahmedabad

Notes on Financial Statements

Note - 9

Short Term Provision

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Provision for Income Tax	2,389,335	1,200,000
Total :	2,389,335	1,200,000

Nirav D. Shah & Co. Chartered Accountants M. No. [illegible] FRN: [illegible]W Ahmedabad

Note - 10

Property, Plant and Equipments

In ₹

Fixed Assets	Gross Block			Accumulated Depreciation				Net Block	
	Balance as at April 1, 2019	Additions/ (Disposals)	Balance as at March 31, 2020	Balance as at April 1, 2019	Depreciation charge for the year	Adjustment	Balance as at March 31, 2020	Balance as at March 31, 2020	Balance as at March 31, 2019
Tangible Assets									
Computer System	422,250	105,325	527,575	383,564	39,261	(18,274)	404,551	123,024	38,686
Office Equipments	956,859	185,938	1,142,797	820,358	113,736	-	934,094	208,703	136,501
Vehicles	35,201,506	(3,383,943)	31,817,563	27,562,686	2,292,521	(2,930,566)	26,924,641	4,892,922	7,638,820
Furniture Fixtures	210,801	-	210,801	158,676	13,789	-	172,465	38,336	52,125
Mobile Handsets	459,946	(459,946)	-	123,955	-	(123,955)	-	-	335,991
Total :	37,251,362	(3,552,626)	33,698,736	29,049,239	2,459,307	(3,072,795)	28,435,751	5,262,985	8,202,123
P.Y. :	32,235,573	71,502	37,251,362	23,906,485	2,773,745	(284,710)	29,049,239	8,202,123	8,329,088

Note - 11

Non-Current Investments

Name of the Body Corporate/Partnership Firm	Type of Entity	No. of Equity Shares		Quoted/ Unquoted	Partly Paid/ Fully Paid	Amounts in ₹		Valuation
		As at March 31, 2020	As at March 31, 2019			Balance as at March 31, 2020	Balance as at March 31, 2019	
Investment with Partnership								
Millennium Infrastructure	Associate	-	-	N.A.	N.A.	-	-	At cost
Investment with Co-op Bank								
The Mehsana Urban Co-operative Bank Ltd.	Others	-	250,000	Unquoted	Fully paid	-	2,500,000	At cost
Investment in Property								
S. No. 594/2 Khoraj Land	-	-	-	-	-	45,000,000	-	At cost
Total :		-	250,000			45,000,000	2,500,000	

Notes on Financial Statements

Note - 12

Deferred Tax Assets

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Related to Fixed Assets	2,019,749	2,103,783
Related to Long-Term employee benefits	133,453	74,889
Total :	2,153,202	2,178,672

Note - 13

Inventories

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Land	427,954,240	450,812,905
Finished Units	209,731,634	304,484,728
Total :	637,685,874	755,297,633

Note - 14

Receivables

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
More than six months	7,322,050	6,675,150
others	12,210,525	20,334,056
Total :	19,532,575	27,009,206

Note - 15

Cash and Cash Equivalents

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Cash on hand	2,285,035	2,838,302
Balance in current account with Bank	946,284	3,730,981
Balance in Deposit account with Bank	9,968,424	9,248,666
Total :	13,199,743	15,817,949

Nirav D. Shah & Co. Chartered Accountants Ahmedabad

Notes on Financial Statements

Note - 16

Short Term Loans and Advances (Unsecured, considered good)

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Balances with Revenue Authority	863,523	4,971,570
Advance for purchase of lands to related parties	84,288,019	134,029,897
Advance for purchase of lands to others	231,216,471	239,254,729
Advance to be received in cash or in kind	30,839,721	29,956,892
Other Advances	18,089,984	13,113,812
Total :	365,297,718	421,326,900

Note - 17

Other Current Assets

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Prepaid Insurance	-	12,696
Total :	-	12,696

Note - 18

Revenue From Operations

In ₹

Particulars	2019 - 2020	2018 - 2019
Sale of Developed and Constructed Units (Net of returns)	70,936,950	175,976,675
Sale of Land	20,000,000	-
Construction Income	1,133,642	-
Rental Income	45,000	-
Booking Concel Income	96,975	704,280
Land (Stock-in-trade) converted into Capital Asset	45,000,000	-
Total :	137,212,567	176,680,955

Hiray D. Shah & Co.
M. No. 109827
FRN: 118192W
Ahmedabad
Chartered Accountants

Notes on Financial Statements

Note - 19

Other Income

In ₹

Particulars	2019 - 2020	2018 - 2019
Profit/(Loss) from Partnership - Millennium Infrastructure	(71,203)	(121,586)
Balances written off	73,514,190	9,023,741
Other Income	35,039	3,119,016
Dividend from Co-operative Bank	375,007	375,000
Total :	73,853,033	12,396,171

Note - 20

Cost of Lands, Land Development and Construction

In ₹

Particulars	2019 - 2020	2018 - 2019
Purchase of Land	40,089,397	682,467
Land Development and other Construction Exp	3,895,396	24,739,368
Plan Approval Expenditure	-	447,430
Power Connection Expenditure	-	52,213
Civil Project Consultancy	30,000	1,400,000
Site Offfice Expenses	-	188,811
Electricity Expense	20,420	301,220
Other Consultancy	-	276,500
Transportation Expenses	-	25,850
VAT Expenses	-	7,670
Loss on Land Deal	934,224	1,736,028
GST Expenses	117,082	-
Total :	45,086,519	29,857,557

Nirav D. Shah & Co.
Chartered Accountants
Ahmedabad

Notes on Financial Statements

Note - 21

Changes in Inventories

In ₹

Particulars	2019 - 2020	2018 - 2019
Opening Stock of Land	450,812,905	450,130,438
Less : Closing Stock of Land	427,954,240	450,812,905
Total (A) :	22,858,665	(682,467)
Opening Stock of Work-in-progress	-	42,902,443
Less : Closing Stock of Work-in-progress	-	-
Total (B) :	-	42,902,443
Opening Stock of Finished Units	304,484,728	356,792,080
Less : Closing Stock of Finished Units	209,731,634	304,484,728
Total (C) :	94,753,094	52,307,352
Total (A+B+C) :	117,611,759	94,527,328

Note - 22

Employee Benefit Expenses

In ₹

Particulars	2019 - 2020	2018 - 2019
Remuneration to Directors	16,500,000	18,000,000
Administrative Salary	2,450,608	1,837,486
Gratuity	242,214	104,788
Total :	19,192,822	19,942,274

Nirav D. Shah & Co.
M. No. 106827
FRN: 118102W
Ahmedabad
Chartered Accountants

Notes on Financial Statements

Note - 23

Finance Cost

In ₹

Particulars	2019 - 2020	2018 - 2019
Interest Paid		
Interest on Bank on Drop Down Od	10,050,217	16,081,817
Interest on Term Finance	1,620,742	5,095,615
Interest to Others	-	9,253,762
Vehicle Finance Charges	320,215	201,509
Total (A) :	11,991,174	30,632,703
Less : Interest Received		
Interest income on Deposit with bank	799,732	896,227
Interest income from others	1,577,969	1,499,077
Interest Income on Torrent Deposit	12,357	9,547
Total (B) :	2,390,058	2,404,851
Total (A-B) :	9,601,116	28,227,852

Note - 24

Depreciation & Amortizations

In ₹

Particulars	2019 - 2020	2018 - 2019
Depreciation	2,459,307	2,653,719
Total :	2,459,307	2,653,719

Note - 25

Other Expenses

In ₹

Particulars	2019 - 2020	2018 - 2019
Advertisement Expenses	45,720	149,040
Auditors' Remuneration	-	125,000
Bank Charges	22,995	33,196
Computer Expenses	7,839	34,421
Electric Expenses	138,107	337,375
GST Expenses	537,263	4,598,428

Nirav D. Shah & Co. Chartered Accountants Ahmedabad

Notes on Financial Statements

Note - 25 (contd....)

Other Expenses

In ₹

Particulars	2019 - 2020	2018 - 2019
Insurance Expenses	250,758	583,319
Interest on Late Payment of GST	68,700	37,940
Interest on Late Payment of TDS	717,897	102,200
Internet	13,389	13,956
Legal and Professional Fees	1,426,000	105,888
Loan Processing Charges	-	7,581
Mobile Phone Expenses	113,099	124,171
Municipal Tax	375,382	241,034
Office Expenses	278,774	73,941
Professional Fees	-	1,272,500
RERA Expenses	-	53,055
ROC Charges	6,600	2,400
Service Tax	2,264,179	1,210,823
Stationery and Printing	190,866	176,138
Travelling Expenses	952	423
Vehicle Expenses	1,273,019	1,388,196
Vehicle Repairing	209,354	352,513
Commission and Brokerage	446,000	886,500
Rera Penalty	-	52,100
GST Penalty	392,683	-
Assets Impaired	337,317	-
DEMAT Expenses	16,717	-
Loss on Sale of Assets	167,625	-
Interest on Late Payment of Service Tax	838,890	-
Total :	**10,140,125**	**11,962,138**

Note - 26

Earnings Per Share

Particulars	2019 - 2020	2018 - 2019
Profit after tax & exceptional/non-recuring item as per as per the Statement of Profit & Loss **(In ₹)**	4,471,462	728,020
Profit after tax available for Equity Shareholders **(In ₹)**	4,471,462	728,020
Weighted Average No. of Equity Shares **(In Nos.)**	2,000,000	2,000,000
Basic & Diluted Earnings Per Share **(In ₹)**	**2.24**	**0.36**

Nirav D. Shah & Co.
M. No. 10?627
FRN 11?13?W
Ahmedabad
Chartered Accountants

Notes on Financial Statements

Note - 27

Figures have been rounded off to the nearest rupee. Corresponding figures of the previous year have been regrouped to confirm with this year's classification wherever necessary.

Note - 28

Balances of long term & short term borrowings, Trade payables, Trade receivables, and loans and advances are subject to confirmation. In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the

Note - 29

The Company has given business advances to various persons. No interest is chargeable on such advances. As the said advances are in the nature of business advance, the Company is of the view that there is no violation of the provision of Section 186 of the Companies Act, 2013. In our opinion business advances given to related parties are not within the scope of Section 185.

Note - 30

The Company has considered business segment as the primary segment for disclosure. Therefore, in the opinion of the company, there are no different primary segments. All the projects of the company are being implemented in the state of Gujarat only. Therefore, in the opinion of the company, there are no different geographical segments. As the Company's business activity fall within a single business segment which constitutes real estate and infrastructure development, there are no additional disclosures to be provided under Accounting Standard – 17 'Segment Reporting'.

Note - 31

There are no Micro and Small Enterprises to whom the Company owes dues, which are outstanding for more than forty five days as at March 31, 2019. Information pertaining to dues to Micro and Small Enterprises and/or interest payable on overdue payments to Micro and Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006, are furnished in the financial statements to the extent information is available with the Company.

Note - 32

Auditors' Remuneration

In ₹

Particulars	2019 - 2020	2018 - 2019
For Statutory Audit	-	125,000
Total :	-	125,000

Note - 33

Capital Commitment and Contingent Liability

Sr. No.	Particulars	As at March 31, 2020	As at March 31, 2019
A.	Capital Commitment	Nil	Nil
B.	Contingent Liability		
	Income - Tax	Nil	Nil

Nirav D. Shah & Co.
Chartered Accountants
Ahmedabad

Notes on Financial Statements

Note - 34

Related Party Disclosure (AS - 18)

List of related parties

Key Managerial Personnel (KMP)	Rameshbhai Jivrajbhai Desai Rajeshbhai Jivrajbhai Desai Rajanibhai Jivrajbhai Desai
Relatives of KMP	Dollyben Jivrajbhai Desai Priya R. Desai Riya Desai
Associated Enterprise	Millennium Infrastructure

Particulars of Transactions with related parties

₹ in lacs

Sr. No.	Particulars of Transactions	Key Managerial Personnel		Relative of Key Managerial Personnel		Associated Enterprise	
		2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
1.	Unsecured Loans - Opening Balance	3,670.74	3,942.59	-	-	-	-
	Unsecured Loans Received	4,392.97	2,571.24	-	-	-	-
	Unsecured Loans Repaid	3,623.20	2,843.09	-	-	-	-
	Unsecured Loans Closing Balance	4,440.50	3,670.74	-	-	-	-
2.	Advance for Land Purchase - Op. Bal.	908.51	1,244.51	-	-	-	-
	Advance for Land Purchase - Rec/Adj	65.62	336.00	-	-	-	-
	Advance for Land Purchase - Adust.	-	-	-	-	-	-
	Advance for Land Purchase - Clo. Bal	842.89	908.51	-	-	-	-
3.	Remuneration	165.00	180.00	-	-	-	-
4.	Land Development Expense	88.35	-	-	-	-	-
5.	Profit / (Loss) From Firm	-	-	-	-	(0.71)	1.22
6.	Interest From Firm	-	-	-	-	1.15	-
7.	Salary Paid	-	-	9.60	7.20	-	-

Note - 35

The information required as per para 5 (viii) (a) of part II of schedule III of the Companies Act, 2013 regarding information about the value of imports calculated on CIF basis, in respect of imported construction materials, components & spare parts and capital goods is ₹ Nil.

Note - 36

The information required as per para 5 (viii) (b), (d) & (e) of part II of Schedule III of the Companies Act, 2013 regarding expenditure in foreign currency, the dividend remitted in foreign currency and earning in foreign exchange is ₹ Nil.

Hiray D. Shah & Co. M. No. 119327 FRN: 141135W Ahmedabad Chartered Accountants

Notes on Financial Statements

Note - 37

Maturity Pattern of Long Term Liabilities (please refer to Note No. 3)

In ₹

Long Term Liabilities	Financial Years		Balance as on March 31, 2020
	2020 - 2021	2021 - 2022	
Term Loan from Religare Finvest Limited (New) A/c - 63761	-	-	-
Term Loan from Religare Finvest Limited (top-up) A/c - 41003	-	-	-
Term Loan from Religare Finvest Limited A/c - 20612	-	-	-
Term Loan from ICICI Bank Limited (Fortuner)	-	-	-
Term Loan from HDFC Bank Limited - Two Wheeler	171,674	588,111	759,785
Term Loan from ICICI Bank Limited - Ford Endeavour	608,845	1,775,883	2,384,728
Total :	780,519	2,363,994	3,144,513

Note - 38

Provision for Long Term Employee Benefit

The Accounting Standard – 15 "Employee Benefits" is issued under the Companies (Accounting Standards) Rules, 2006. In accordance with the above standard, the obligations of the Company, on account of employee benefits, based on independent actuarial valuation, is accounted in the books of account.

Gratuity

The Company has provided for gratuity based on actuarial valuation report as under :

In ₹

Particulars	2019 - 2020	2018 - 2019
Gratuity provided up to the beginning of the year	288,033	183,245
Gratuity Provided for the year	242,214	104,788
Provision for gratuity at the end of the year	530,247	288,033

Actuarial Assumptions for Provision of Gratuity

(a)	Retirement Age	58 years	58 years
(b)	Attrition Rate	2%	2%
(c)	Future salary rise (The estimates of future salary increases is 8% considered in the actuarial valuation, taken on account of inflation, security, promotion and other relevant factors such as supply and demand in the employment market.)	8%	8%
(d)	Rate of Discounting	6.84%	7.78%
(e)	Mortality Table	India Assured Lives Mortality (2006-2008)	India Assured Lives Mortality (2006-2008)

Notes on Financial Statements

Note - 39

Impact of covid-19 outbreak

The outbreak of COVID-19 in many countries has brought about disruptions to businesses around the world and uncertainity to the global economy, which had some impact on the Company's supply chain during March, 2020. The Company is closely monitoring the impact of the pandemic on all aspects of its businesses, including how it will impact its customers, employees, vendors and business partners. The Company based on the information available to date, both internal and external, considered the uncertainity related to the COVID-19 pandemic in assessing the impact. Based on the current estimates, the Company expects to fully recover the carrying amount of assets and do not foresee any impact on its operations. As the out break continues to evolve, the Company will continue to closely monitor any material changes to future economic conditions.

Note - 40

The Company has exercised option permitted under section 115BAA of the Income-tax Act, 1961, as introduced by the Taxation Law (Amendment) Ordinance, 2019. Accordingly, the Company has recognised provision for income-tax for the year ended March 31, 2020 and remeasured its deferred tax assets and liabilites on the basis of reduced tax rate prescribed under section 115BAA of the Income-tax Act, 1961.

The accompanying significant accounting policies and notes (note no. - 1 to note no. - 40) are forming integral part of the Financial Statements

As per our report of even date

For Nirav D. Shah & Co.
Chartered Accountants
Firm Registration No. 119132W

Nirav D. Shah & Co. M. No. 106627 FRN: 119132W Ahmedabad Chartered Accountants

Nirav D. Shah
Proprietor

Membership No. 106627

Ahmedabad
December 14, 2020

For and on behalf of the board of
RJD Buildcon Limited

Rameshbhai Jivrajbhai Desai
Director
(DIN : 01081261)

R. D. DESAI

Rajeshbhai Jivrajbhai Desai
Director
(DIN : 01081278)

Rajanibhai Jivrajbhai Desai
Director
(DIN : 01081219)

Ahmedabad
December 14, 2020

Annexures to the Financial Statements

Annexure - 1

Unsecured Short Term Borrowing from Directors

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Rameshbhai Jivrajbhai Desai	340,230,540	234,086,996
Rajeshbhai Jivrajbhai Desai	103,819,933	107,227,152
Rajnibhai Jivrajbhai Desai	-	25,759,931
Total :	444,050,473	367,074,079

Annexure - 2

Unsecured Short Term Borrowing - Inter Corporate

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Nila Spaces Limited	27,699,014	34,199,014
Starline Cars Private Limited	-	48,543,026
Total :	27,699,014	82,742,040

Annexure - 3

Trade Payables (other than micro and small enterprises)

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Trade Payables for Goods and Materials		
Aarambh Procon Private Limited	1,770,392	1,770,392
Adiya Polycare Private Limited	85,252	234,260
Akash Ganga Paint and Hardware	-	121,800
Ambica Marble	-	36,043
Anjani Enterprise	874	3,528
Anmol Traders	584,381	584,381
Aum Ceramic	-	72,813
Bansal Trading Co.	-	49,891
Casa Bella	-	1,267
Diya Marketing	1,103	72,632
Designo Tiles	24,501	-
Devkrupa Travels	35,806	-
Gujarat Enterprise	-	33,180
H. Kumar & Co.	-	1,829
Home Décor	3,140	3,140
Kesar Laminates	-	63,778
Ketan Electric	-	3,235

Nirav D. Shah & Co. M. No. 156617 FRN: 117113W Ahmedabad Chartered Accountants

Annexures to the Financial Statements

Annexure - 3 (contd....)

Trade Payables (other than micro and small enterprises)

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Trade Payables for Goods and Materials		
K. P. Ceramics	-	44,511
Mehta Design	7,200	7,200
Muniraj and Co.	-	1,298
Pramukh Corporation	2,082,912	2,082,912
Prince Electricals	86,205	171,205
R.K. Enterprise	95,102	170,102
Sarovar Marketing	-	2,133
Satyam Trade Industries Private Limited	-	6,153
Sayaansh Interior House	335,467	-
Saurabh Traders	-	52,800
Shree Yamunaji Ply	128,922	412,977
Shreeji Traders	-	40,000
Shreenathji Enterprise	4,970	4,970
Supreme Enterprise	7,010,261	7,010,261
Umiya Trading Company	7,292,750	7,292,750
United Servies	-	382,840
V. V Prajapati & Co.	-	163,573
Vaishali Enterprise	539,399	539,399
Varsha Engineering	992,207	1,012,182
Vasu Enterprise	9,343,022	9,343,022
Yuva Tex Packaging	-	178,679
Total (A) :	30,423,866	31,971,136
Trade Payables for Labour		
Balram Suthar	-	41,242
Bhagwanlal Kataro	-	55,440
Bhavik Chotaliya	-	5,720
Dhansukh Rathod	-	10,000
Ghewarram Suthar	-	87,959
Gunjan Prajapati	-	5,772
Hetvi Construction	-	777,000
Jagdishbhai Chavda	-	27,343
Jagdishprasad Sonkar	-	1,178
Kalpesh Prajapti	83,638	83,638
Manojbhai A Prajapati	328,630	328,630
Mantra Construction	-	100,000
Motilal Ghevarram	73,371	273,371
Munirbhai Manlar	-	338,160
Nareshbhai B. Jarewala	-	20,677
Nirmal B Chavda	-	372,339
Nitaben Rathod	740,149	740,149
Prahladbhai B Jarewal	-	447,374
Prayas Engineering	-	116,875

Niray D. Shah & Co.
M. No. 100627
FRN 125452W
Ahmedabad
Chartered Accountants

RJD Buildcon Limited

Annexures to the Financial Statements

Annexure - 3 (Contd....)

Trade Payables (other than micro and small enterprises)

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Trade Payables for Labour		
Rahul Prajapti		
Shivshakti Corporation	625,793	625,793
Sureshbhai Kumbhar	47,442	-
	395,543	395,543
Total (B) :	2,294,566	4,854,203
Trade Payables for Services		
Adishwar Advertising		
Adishwar Communication	113,779	400,483
Agam Printers	7,882	7,882
Ahmedabad Wheel Alignment	94,845	90,125
Ajay N Shah	7,500	9,000
Artech Engineering	-	510,000
Best Voyage	-	25,500
Darshak Office Co-Owners Association	-	5,500
Gujarat Composite Limited (Kaligam Advance)	-	70,146
Khushali Enterprise	14,220,860	14,220,860
Navkar Trading Co.	700	1,800
Navrang STD/ISD	767	708
Nirav D. Shah & Co.	-	6,383
Pritesh D. Shah & Co.	-	13,500
Parikh Dave & Associates	75,950	-
Shree Siddhi Vinayak Petroleum	11,000	11,000
S. S. Corporation	-	211,111
Penguin Cooling System	6,500	34,500
Riya Autolink	19,200	-
Parikh Dave Consultants Private Limited	5,783	-
Rameshbhai Desai	45,000	-
Rajnibhai Desai	1,817,500	-
	1,817,500	-
Total (C) :	18,244,766	15,618,498
Total (A+B+C) :	50,963,198	52,443,837

Nirav Shah & Co. Chartered Accountants M. No. 105327 FRN: 113662W Ahmedabad

Annexures to the Financial Statements

Annexure - 4

Other Current Liabilities

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Current maturities of long term debt		
ICICI Bank Limited - Fortuner	-	558,014
Religare Finvest Limited - A/c - 20612	-	7,973,243
Religare Finvest Limited - A/c - 41003	-	7,153,505
Religare Finvest Limited - A/c - 63761	-	3,017,927
HDFC Bank Limited - Two Wheeler	171,674	155,710
ICICI Bank Limited - Ford	608,845	172,592
Total (A) :	**780,519**	**19,030,991**
Advance received against booking, projects & For Land		
Booking amount received for Kansad Project	51,000	172,000
Booking amount received for LG	4,375,000	4,775,000
Booking amount received for Narol	30,415,388	19,447,398
Nila Space Limited - Advance against land sale	345,000,000	345,000,000
Total (B) :	**379,841,388**	**369,394,398**
Other Payables		
Unpaid Salary	8,936,067	1,499,391
TDS Payable (194C)	5,978	14,700
TDS Payable (194H)	6,250	7,500
TDS Payable (194J)	20,550	39,150
TDS Payable (194A)	-	933,417
TDS Payable (192B-Salary)	4,080,000	340,000
Unpaid Auditors' Remuneration	115,000	215,000
Unpaid Mobile Expenses	-	4,519
Unpaid Electric	-	16,290
Jashna Party Plot - Rent Deposit	100,000	100,000
Umang Narol Society Maintenance Deposit payable	-	3,171,108
Millennium Infrastrucutre	1,029,680	958,477
Retention Money Payable	79,376	79,376
Interest Payable on TDS	703,800	-
GST Payable	80,550	-
Total (C) :	**15,157,251**	**7,378,928**
Total (A+B+C) :	**395,779,158**	**395,804,317**

Shah & Co. Chartered Accountants FRN 1...82W Ahmedabad

Annexures to the Financial Statements

Annexure - 5

Trade Receivables

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
More than six months		
Receivable From Customers		
Vijaykumar Baldevbhai Desai - T-08	1,798,100	1,845,150
Sureshbhai Mahadevbhai Desai - T-10	1,050,000	1,680,000
Vijaykumar Baldevbhai Desai - T-11	1,050,000	1,050,000
Bipinchandra Sankadabhai Khatana-T-12	630,000	-
Bipinchandra Sankadabhai Khatana-T-13	1,050,000	2,100,000
Ramkumar Sharma - V-213	1,050,000	-
Jashiben Parmar - S-504	250,000	-
Harilal Varma - S-609	181,200	-
Tulsibhai Vaghela - V-607	102,000	-
Prakashkumar Khatik-X-205	48,250	-
Ajaykumar Verma- Z-110	78,750	-
	33,750	-
Total (A) :	7,322,050	6,675,150
Others		
Receivable From Customers		
R J Wellness	-	19,644,056
Ashaben Desai	690,000	690,000
Ramvir Parmar - S-213	10,853,050	-
Ananu Kesari - X1-204	59,000	-
Sushila Yadav - X1-213	570,075	-
Vikas Valajibhai Chauhan - X1-215	28,400	-
	10,000	-
Total (B) :	12,210,525	20,334,056
Total (A+B) :	19,532,575	27,009,206

Annexure - 6

Cash and Bank Balances

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Cash on Hand		
Cash	2,285,035	2,838,302
Total (A) :	2,285,035	2,838,302

Niray ... Shah & Co. Chartered Accountants Ahmedabad

Annexures to the Financial Statements

Annexure - 6 (contd....)

Cash and Bank Balances

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Balance with Bank in Current Account		
The Mehsana Urban Co. Op. Bank Limited (3831)	13,911	13,911
State Bank of India	16,047	225,753
State Bank of India - 7245	14,766	24,767
Sarvoday Commercial Co-operative Bank Limited	13,695	10,005
The Mehsana Urban Co. Op. Bank Limited (Narol 4)	5,534	5,534
The Mehsana Urban Co. Op. Bank Limited (Narol 5)	5,755	3,756
The Mehsana Urban Co. Op. Bank Limited (Narol 6)	5,568	3,568
The Mehsana Urban Co. Op. Bank Limited (Narol 3)	5,556	3,556
The Mehsana Urban Co. Op. Bank Limited (Narol 7)	5,224	4,724
The Mehsana Urban Co. Op. Bank Limited (Narol 8)	5,033	11,533
The Mehsana Urban Co. Op. Bank Limited (Narol 9)	5,730	5,730
The Mehsana Urban Co. Op. Bank Limited (Narol 10)	5,730	5,730
The Mehsana Urban Co. Op. Bank Limited (0020)	8,292	8,292
Kanakaria Maninagar Sahakari Bank Limited-3	3,110	3,347
Kanakaria Maninagar Sahakari Bank Limited-4	2,598	2,835
Kanakaria Maninagar Sahakari Bank Limited-5	6,837	6,455
Kanakaria Maninagar Sahakari Bank Limited-6	6,837	6,455
Kanakaria Maninagar Sahakari Bank Limited-7	6,787	6,405
Kanakaria Maninagar Sahakari Bank Limited-8	8,403	8,021
State Bank of India - 35915813872 (Umang Narol - 5)	12,306	12,955
State Bank of India - 35915813855 (Umang Narol - 6)	12,935	13,584
State Bank of India - 35915814468 (Umang Narol - 7)	55,877	469,354
State Bank of India - 35915814526 (Umang Narol - 8)	10,609	10,444
Kanakaria Maninagar Sahakari Bank Limited	20,613	28,257
The Mehsana Urban Co. Op. Bank Limited (Arcade) 2912	17,882	945,525
The Mehsana Urban Co. Op. Bank Limited - 2490	668,140	1,890,485
The Mehsana Urban Co. Op. Bank Limited - HP/CC - 264	2,509	-
Total (B) :	**946,284**	**3,730,981**
Balance with Bank in Deposit Account		
In Deposit Account with The Mehsana Urban	1,324,107	1,250,154
In Deposit Account with The Mehsana Urban	70,529	54,070
In Deposit Account with Sarvodaya Comm.	8,573,788	7,944,442
Total (C) :	**9,968,424**	**9,248,666**
Total (A+B+C) :	**13,199,743**	**15,817,949**

Nirav R. Shah & Co. Chartered Accountants F.R. No. 40637 FRN 3W Ahmedabad

Annexures to the Financial Statements

Annexure - 7

Short Term Loans and Advances

Particulars	As at March 31, 2020	As at March 31, 2019
		In ₹
Balance with Revenue Authorities		
Goods and Services Tax	829,723	4,335,260
TDS Receivable	-	989
Income-tax Refund (A. Y. 2017-2018)	-	51,990
Income-tax Refund (A. Y. 2018-2019)	33,580	33,580
Income-tax Refund (A. Y. 2019-2020)	220	549,751
Total (A) :	863,523	4,971,570
Advances for purchase of land to related parties		
Rajnibhai J Desai - Land Dev. Agreement - Narol	-	2,600,000
Rameshbhai J Desai - Land Dev. Agreement - Narol		2,600,000
Rajanibhai Desai - Vastrapur, Thaltej, Taragad & Muthia	17,072,519	23,635,000
Rajanibhai Desai - (Kudasan)	40,854,500	40,854,500
Rajanibhai Desai - (S. No. 63 - Shahpur)	16,362,000	16,362,000
Rajanibhai Desai - (S. No. 86 - Shahpur)	9,999,000	9,999,000
Advance for Khoraj - S . No. 594/2	-	37,979,397
Total (B) :	84,288,019	134,029,897
Advances for purchase of land to others		
Advance for Land at Tragad (S. No. 14)	8,431,360	8,431,360
Advance for Land at Vesma, Surat (BL 129)	98,000	98,000
Advance for Land at Vesma, Surat (BL 404)	336,000	336,000
Advance for Land at Tragad (S. No. 38)	-	14,440,608
Advance for Land at Tragad (S. No. 6)	4,000,000	13,993,616
Advance for Land at Bhestan - TP-22	5,149,909	6,038,797
Advance for Land at Ranip (S. No. 224)	192,360,502	175,075,648
Land Development Agreement Stamping	45,200	45,200
Advance for Land at Kaligam - S. No. 54,55 and 56	20,795,500	20,795,500
Total (C) :	231,216,471	239,254,729
Adances to be received in cash or in kind		
Plus Marketing	73,986	73,986
Amit R. Vyas	24,400	-
Balaram	58,758	
Rakeshbhai Suthar	-	26,000
Municipal Commissioner, Ahmedabad	29,254,010	29,002,629
Sainath Trading Co.	365,960	365,960
Vodafone	-	11,279
TDS Receivable from India Infoline	-	390,715
TDS Receivable from Religare	236,501	18,564
Members Collection	638,420	-
Concept Motorbike Company Private Limited	23,511	67,759

Nirav D. Shah & Co. Chartered Accountants M. No. [illegible] FRN [illegible] Ahmedabad

Annexures to the Financial Statements

Annexure - 7 (contd....)

Short Term Loans and Advances

In ₹

Particulars	As at March 31, 2020	As at March 31, 2019
Adances to be received in cash or in kind (Contd...)		
NSDL Demat Deposit	29,175	-
Nirav D Shah & Co.	135,000	1
Total (D) :	30,839,721	29,956,892
Other Advances		
Shakti Sarjan Private Limited	14,533,984	13,113,812
RJD Arcade Society	860,000	-
Shodhan Soni	196,000	-
HMS Contruction Private Limited	2,500,000	-
Total (E) :	18,089,984	13,113,812
Total (A+B+C+D+E) :	365,297,718	421,326,900

Nirav D. Shah & Co. M.No. 10[illegible]22 FRN: 1[illegible]W Ahmedabad Chartered Accountants