AARSHIS INFRABUILD (PROP. : SANJAY GANESHBHAI PRAJAPATI)
BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	SCH NO	AMOUNT	ASSETS	SCH NO	AMOUNT
CAPITAL	1	51,31,194.94	**FIXED ASSETS**		
			CAR A/C- TATA ARIA		2,82,269.66
UNSECURED LOANS	2	1,10,43,447.78	COMPUTER		95.88
			CONSTRUCTION MACHINERY		21,51,701.35
CURRENT LIABILITIES	3	1,61,26,726.04	LAPTOP		23,280.00
			MOBILE		1,04,999.71
PROVISIONS	4	7,000.00			
			INVESTMENTS	5	89,07,056.15
			CURRENT ASSETS		
			INVENTORY		
			WORK IN PROGRESS		15,29,710.00
			SUNDRY DEBTORS		10,06,725.21
			CASH AND BANK	6	52,27,567.44
			LOANS AND ADVANCES (ASSETS)	7	1,30,74,963.36
TOTAL		3,23,08,368.76	TOTAL		3,23,08,368.76

Schedules 1 to 8 form an integral part of accounts

In terms of our attached report of even date

For AARSHIS INFRABUILD

SANJAY GANESHBHAI PRAJAPATI
(PROPRIETOR)

For PRADIP B GANDHI AND CO
CHARTERED ACCOUNTANTS

AMIT NATWARBHAI LAKHTARIYA
(PARTNER)
M. NO. : 117820
FRN : 0118674W

Place : AHMEDABAD
Date : 15/02/2022

PRADIP B. GANDHI & CO.
CA
AHMEDABAD
FRN-118674W
CHARTERED ACCOUNTANTS

AARSHIS INFRABUILD (PROP. : SANJAY GANESHBHAI PRAJAPATI)
TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
TO OPENING STOCK		BY SALES A/C	
WORK IN PROGRESS	25,63,200.00	CONSTRUCTION SERVICES	2,38,90,401.01
TO PURCHASE A/C	79,19,945.16	BY INVENTORY	
		WORK IN PROGRESS	15,29,710.00
TO DIRECT EXPENSES			
CARTING EXPENSE	5,100.00		
DELIVERY CHARGES	16,000.00		
FREIGHT EXP.	6,100.00		
LABOUR EXPENSE	75,01,833.00		
LOADING EXP.	18,670.00		
RENT FOR MATERIAL PURCHASE	5,05,219.35		
SCAFFOLDING RENT	24,98,099.00		
TRANSPORTATION EXP	3,64,240.00		
WAGES & SALARY	20,14,750.00		
TO GROSS PROFIT	**20,06,954.50**		
	2,54,20,111.01		**2,54,20,111.01**
TO INDIRECT EXPENSES		**BY GROSS PROFIT**	**20,06,954.50**
AUDIT FEES	7,000.00		
BANK CHARGES	33,205.66	BY INDIRECT INCOMES	
DEPRECIATION	4,45,108.00	BANK INTEREST	1,104.00
INSURANCE EXP	1,14,075.00	DIVIDEND INCOME	1,036.50
MACHINERY TOOLS EXP	9,899.00	INTEREST ON IT REFUND	3,402.00
PROFESSIONAL FEES	1,37,500.00	KASAR- VATAV	367.00
REPAIR & MAINTENANCE	44,210.00		
ROUND OFF	(0.64)		
TRAVELLING EXPENSE	40,000.00		
VEHICLE REPAIR & MAINTANANCE	28,800.00		
TO PROFIT & LOSS A/C	11,53,066.98		
TOTAL	**20,12,864.00**	**TOTAL**	**20,12,864.00**

Schedules 1 to 8 form an integral part of accounts

In terms of our attached report of even date

For AARSHIS INFRABUILD

SANJAY GANESHBHAI PRAJAPATI
(PROPRIETOR)

For PRADIP B GANDHI AND CO
CHARTERED ACCOUNTANTS

AMIT NATWARBHAI LAKHTARIYA
(PARTNER)
M. NO. : 117820
FRN : 0118674W

Place : AHMEDABAD
Date : 15/02/2022

PRADIP B. GANDHI & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-118674W

Notes on Accounts

Accounting Policies:

Basis for Preparation of Financial Statements

The Financial Statements are prepared and presented under the historical cost convention on accrual basis of accounting; in accordance with the accounting principle generally accepted in India and comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India except where otherwise stated. The Accounting principles are consistently applied.

Fixed Assets

Fixed assets are valued at cost less depreciation. The depreciation has been calculated at the rates provided under the Income tax Act, 1961

Investments

Investments are valued at cost and income from investments are recognized on accrual basis and for some investments recognized on receipt basis.

Events occurring after the Balance sheet date

No significant events which could affect the financial position as on March 31, 2021, to a material extent have been reported by the assese, after the balance sheet date till the signing the report.

Income and Expenditure

Generally expenses and income to the extent considered payable and receivable respectively are accounted for on accrual basis, on pro-rata basis, with keeping in view the "Materiality" concept.

On the basis of "Materiality" concept test check we had and explanations given to us, the significant accounting policies mentioned above

Goods and Service tax

GST Liabilities is subject to GST Reconciliation as form 9 & 9C not made available for checking.

Other notes on accounts

PRADIP B. GANDHI & CO.
CA
AHMEDABAD
FRN 118674W
CHARTERED ACCOUNTANTS

Balances of Debtors, Creditors, Loans and advances accepted and given in the Balance Sheet are subject to confirmation and reconciliation, if any.

Wherever external evidences were not available we have relied on the internal evidences prepared and authorized by the assesse.

The figures of the previous year rearranged or regrouped wherever considered necessary.

We have provided ITC availed in GST as return filed by the assesse and which shows in ITC Ledger provided by the assesse.

As informed by the assesse there is no contingent liability.

FOR, AARSHIS INFRABUILD

SANJAY GANESH PRAJAPTI
(PROPRIETOR)

Place : AHMEDABAD
Date : 15/02/2022

For PRADIP B GANDHI AND CO
Chartered Accountants

Amit Natwarbhai Lakhtariya
(Partner)
M. No. : 117820
FRN : 0118674W

PRADIP B. GANDHI & CO.
CA
AHMEDABAD
FRN-118674W
CHARTERED ACCOUNTANTS

AARSHIS INFRABUILD (PROP. : SANJAY GANESHBHAI PRAJAPATI)

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Schedule : 1

CAPITAL

PARTICULARS	AMOUNT
CAPITAL	
SANJAY G. PRAJAPATI	51,31,194.94
TOTAL	**51,31,194.94**

Schedule : 2

UNSECURED LOANS

PARTICULARS	AMOUNT
UNSECURED LOANS	
GANESH A. PRAJAPATI	10,38,849.00
GANESHBHAI PRAJAPATI- HUF	3,96,000.00
ILABEN B PRAJAPATI - LOAN	14,01,000.00
JASMINA V. PATEL	50,000.00
KAJAL PRAJAPATI	45,14,000.00
SHARDABEN PRAJAPATI	36,43,598.78
TOTAL	**1,10,43,447.78**

Schedule : 3

CURRENT LIABILITIES

PARTICULARS	AMOUNT
CURRENT LIABILITIES	
ADVANCE FROM CUSTOMER	13,60,748.00
DUTIES & TAXES	25,07,936.70
SUNDRY CREDITORS	1,07,24,856.34
TRADE DEPOSIT	15,33,185.00
TOTAL	**1,61,26,726.04**

Schedule : 4

PROVISIONS

PARTICULARS	AMOUNT
PROVISIONS	
UNPAID AUDIT FEES	7,000.00
TOTAL	**7,000.00**

Schedule : 5

INVESTMENTS

PARTICULARS	AMOUNT
INVESTMENTS	
AXIS MUTUAL FUNDS	62,827.15
JEWELLERY	5,32,800.00
LIC	3,61,017.92
MAX NEW YORK LIFE INS.	1,01,768.00
PIPAN - 101 GREEN HOMES	49,28,905.00
SAVANI ENGCON (PARTNERSHIP FIRM)	29,19,738.08
TOTAL	**89,07,056.15**

Schedule : 6

CASH AND BANK

PARTICULARS	AMOUNT
CASH AND BANK	
AXIS BANK- 911010001611021	14,437.53
AXIS BANK- 918020083831261(AARSHIS INFRABUILD)	20,21,311.00
AXIS BANK A/C - 032010100313926	147.26
AXIS BANK A/C - 916020001910333	11,554.40

PRADIP B. GANDHI & CO. AHMEDABAD FRN-118674W CHARTERED ACCOUNTANTS

CASH	31,51,802.36
INDIAN OVERSEAS BANK	6,509.54
INDUSLAND BANK-1986	11,168.75
PUNJAB NATIONAL BANK- AARSHIS	10,636.60
TOTAL	**52,27,567.44**

Schedule : 7

LOANS AND ADVANCES (ASSETS)

PARTICULARS	AMOUNT
LOANS AND ADVANCES (ASSETS)	
ADVANCE FOR OFFICE - RAJYASH INFRACON	10,22,250.00
ADVANCE FOR PROPERTY - SANAND BUNGLOW	5,00,000.00
ADVANCE FOR SHOP - ANIKEDHYA CAPITAL	6,50,000.00
ADVANCE TO SUPPLIER	50,06,792.62
CGST CREDIT RECEIVABLE	9,106.00
JAYSHREE GAJJAR	4,00,000.00
KAJAL GAJJAR	2,00,000.00
MILAN PRAJAPATI	34,08,157.70
PREPAID INSURANCE	97,945.00
RETENTION MONEY	10,01,410.04
SGST CREDIT RECEIVABLE	9,106.00
TDS RECEIVABLE 19-20	2,28,779.00
TDS RECEIVABLE 2018-19	21,852.00
TDS RECEIVABLE 20-21	1,59,565.00
VAISHALI PANKAJBHAI SOMA	3,60,000.00
TOTAL	**1,30,74,963.36**

PRADIP B. GANDHI & CO. * CHARTERED ACCOUNTANTS * AHMEDABAD FRN-118674W