ROYAL CONSTRUCTION

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

ANNUAL AUDITED FINANCIAL STATEMENT

FINANCIAL YEAR 2017-18

AUDITOR :

S. C. MAKHECHA & ASSOCIATES

CHARTERED ACCOUNTANTS
402-403, INDRPRASHTHA COMPLEX,
PANCHESHWAR TOWER ROAD,
JAMNAGAR

S. C. Makhecha & Associates
Chartered Accountants

FORM NO. 3CB

[See Rule 6G (1) (b)]

AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961 IN THE CASE OF A PERSON REFERRED TO IN CLAUSE (B) OF SUB-RULE (1) OF RULE 6G

1 We have examined the balance sheet as on **31st March, 2018** and the Profit and Loss account for the period beginning from 01-04-2017 to ending on 31-03-2018., attached herewith, of **MANIKANDAN K NAIR, PROPRIETOR OF ROYAL CONSTRUCTION, MALABAR HOUSE, 12 PATEL COLONY, GANDHINAGAR MAIN ROAD, JAMNAGAR [PAN NO. ABOPN 3769 Q]**

2 We certify that the **balance sheet** and the **profit and loss** are in agreement with the **books of account** maintained at the head office at **Malabar House, 12 Patel Colony, Gandhinagar Main Road, Jamnagar** and **Nil** branches.

3 (a) We report the following observations/comments/discrepancies/inconsistencies ; if any:
As per Notes on Accounts - Schedule 17 of the Accounts

(b) Subject **to above** and subject to **notes** mentioned at appropriate places--

(A) We have obtained all the information and explanations which, to the **best of our knowledge and belief**, were necessary for the purposes of the audit.

(B) In **Our opinion**, proper books of account have been kept by the head office and branches of the assessee so far as appears from Our examination of books.

(C) In **Our opinion** and to the **best of Our information** and according to the **explanations given to us**, the said accounts, read with notes thereon, if any, give a **true and fair view**:-

(i) In the case of the balance sheet, of the state of the affairs of the assessee as at **31st March, 2018** and

(ii) In the case of the profit and loss account, of the **profit or surplus** of the assessee for the year ended on that date.

4 The statement of particulars required to be furnished under section **44AB** is annexed herewith in **Form No. 3CD**

5 In **Our opinion** and to the **best of Our information** and according to **explanations** given to us, the particulars given in the said **Form No. 3CD** are **true and correct** subject to following observations / disqualifications, if any:
a. NIL

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FORM NO. 3CD

[See rule 6G (2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART-A

1	Name of the assessee	Manikandan K Nair
2	Address	1, Malabar House, 12 Patel Colony, Gandhinagar Main Road, JAMNAGAR, GUJARAT-361008
3	Permanent Account Number (PAN)	ABOPN3769Q
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes

S.No.	Nature of Registration	State	Registration Number
1	Sales Tax/VAT	GUJARAT	24100500159
2	Service Tax		ABOPN3769QST001
3	Goods and Service Tax	GUJARAT	24ABOPN3769Q1ZP

5	Status	Individual
6	Previous year from	01 April 2017 to 31 March 2018
7	Assessment Year	2018-2019
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a)

PART-B

9a If firm or association of persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

S.No.	Name	Profit Sharing Ratio(%)

9b If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.

Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks

10a Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)

S.No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Construction and maintenance of roads, rails, bridges, tunnels, ports, harbour, runways etc.	6005

10b If there is any change in the nature of business or profession, the particulars of such change.

S.No	Business	Sector	Sub Sector	Code

11a Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. **No**

Books Prescribed

11b List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Books Maintained	Address Line 1	Address Line 2	City/Town/District	State	PinCode
CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER	1,Malabar House,12 Patel Colony	Gandhinagar Main Road	JAMNAGAR	GUJARAT	361008

11c List of books of account and nature of relevant documents examined.

Books Examined

CASH BOOK, BANK BOOK, SALES REGISTER, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No

S.No	Section	Amount

13a	Method of accounting employed in the previous year.	**Mercantile system**
13b	Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	**No**

13c If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

13d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	**No**

13e If answer to (d) above is in the Affirmative give details of such adjustments:

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)

13f Disclosure as per ICDS

S.No	ICDS	Disclosure
1	**ICDS I - Accounting Policies**	**All Significant Accounting Policy are diclosed in Schedule 17 (Notes to Accounts)**
2	**ICDS I - Accounting Policies**	**Depreciation is calculated as per WDV method.**
3	**ICDS II - Valuation of Inventories**	**Closing stock of work in progress is valued at cost plus estimated profit**
4	**ICDS III - Construction Contracts**	**Income from construction contract is recognised to the extent they will result in revenue any they are capable of being reliably measured.**
5	**ICDS V - Tangible Fixed Assets**	**As per Clause 18 of Tax Audit Report**

14a	Method of valuation of closing stock employed in the previous year.	**Closing stock of work in progress is valued at cost plus estimated profit ESTIMATED PROFIT**
14b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	**Yes**

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)
1	**VAT receivable at the beginning of the year as at 01-04-2017**	**0**	**1427710**
2	**GST Collected During the year**	**26852091**	**0**
3	**GST on Purchase and input**	**0**	**23859178**
4	**GST paid during the year**	**0**	**3242910**
5	**Increase in Purchase on inclusion of VAT on which VAT credit is available/availed**	**0**	**1557257**
6	**WCT Collected by principal on RA Bill**	**0**	**2306325**
7	**WCT 2016-17 transfer**	**0**	**3807257**
8	**VAT Expense and WCT Expenses**	**4636672**	**. 0**
9	**GST Payable at the year end**	**2760748**	**2510751**
10	**Closing Balance of VAT payable at the end of the year as at 31-03-2018**	**4561398**	**99521**

15 Give the following particulars of the capital assets converted into stock in trade:-

S.No	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in-trade

16 Amounts not credited to the profit and loss account, being:-

16a The items falling within the scope section 28

S.No	Description	Amount

16b The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

S.No	Description	Amount

16c Escalation claims accepted during the previous year

S.No	Description	Amount

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16d	Any other item of income	
S.No	Description	Amount

16e	Capital receipt, if any.	
S.No	Description	Amount

17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	PinCode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Additions: Purchase Value	Additions: MOD_VAT	Additions: Change in Rate of Exchange	Additions: Subsidy/ Grant	Additions: Total of Purchases	Deductions	Depreciation Allowable	Written Down Value at the end of the year
Machinery and plant 40%	**40**	**62470.6**	**90252**	0	0	0	**90252**	**0**	**47868.64**	**104853.96**
Machinery and plant 15%	**15**	**53344707.5**	**43709961**	0	0	0	**43709961**	**3586156**	**12335640.15**	**81132872.35**
Furniture and fittings 10%	**10**	**93273.3**	**73803**	0	0	0	**73803**	**0**	**16707.63**	**150368.67**

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19	Amounts admissible under sections:		
S.No	Section	Amount Debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines

20a Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]

S.No	Description	Amount

20b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

21a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

Capital Expenditure

S.No	Particulars	Amount in Rs.

Personal Expenditure

S.No	Particulars	Amount in Rs.

Advertisement Expenditure in any sovenir,brochure,tract,pamphlet or the like published by a political party

S.No	Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

S.No	Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used

S.No	Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being in force

S.No	Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above

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S.No	Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

S.No	Particulars	Amount in Rs.

21b Amounts inadmissible under section 40(a):-

(i) As payment to non-resident referred to in sub-clause(i)

(A) Details of payment on which tax is not deducted

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited

(ii) As payment referred to in sub-clause(ia)

(A) Details of payment on which tax is not deducted

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section(1) of section 139.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited

(iii) Fringe benefit tax under sub-clause (ic)	0
(iv) Wealth tax under sub-clause (iia)	0
(v) Royalty, license fee, service fee etc. under sub-clause (iib)	0
(vi) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)	

S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(vii) Payment to PF/Other fund etc. under sub-clause (iv)	0
(viii) Tax paid by employer for perquisites under sub-clause (v)	0

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d Disallowance/ deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/ evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

(B) On the basis of the examination of books of account and other relevant documents/ evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) Yes

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

21e Provision for payment of gratuity not allowable under section 40A(7)

21f Any sum paid by the assessee as an employer not allowable under section 40A(9)

21g Particulars of any liability of a contingent nature

S.No	Nature of Liability	Amount in Rs.

21h Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income.

S.No	Nature of Liability	Amount in Rs.

21i	Amounts inadmissible under the proviso to section 36(1)(iii).	
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	
23	Particulars of payments made to persons specified under section 40A(2)(b)	

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made

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

S.No	Section	Description	Amount

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-

26(i)A Pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was:

26(i)(A)(a) Paid during the previous year

S.No	Section	Nature of Liability	Amount

26(i)(A)(b) No Paid during the previous year

S.No	Section	Nature of Liability	Amount

26(i)B was incurred in the previous year and was

26(i)(B)(a) Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)

S.No	Section	Nature of Liability	Amount
1	**Sec 43B(a)-tax , duty,cess,fee etc**	**VAT**	**99521**
2	**Sec 43B(a)-tax , duty,cess,fee etc**	**TDS**	**1026155**
3	**Sec 43B(a)-tax , duty,cess,fee etc**	**GST**	**2510751**

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

S.No	Section	Nature of Liability	Amount

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	**Yes**	**TO THE EXTENT CREDIT NOT AVAILABLE**

27a Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts — **No**

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENAVT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27b Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-

S.No	Type	Particulars	Amount	Prior period to which it Relates

28 Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same — **No**

S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares

29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. — No

S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares

29A (a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 — No

S.No	Nature of Income	Amount

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29B	(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56		No
	S.No	Nature of Income	Amount

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]											No
	S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

30A	(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92CE, has been made during the previous year						No
	S.No	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	If yes, whether the excess money has been Nrepatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money in DD/MM/YYYY format

30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B								No
	SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B		Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
					Assessment Year		Amount	Assessment Year	Amount

30c	Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year (This clause is applicable from 1st April, 2019.)		NIL
	Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to thearrangement

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime during the previous	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

						year		
1	ANKUR BADAMIYA	NEAR BAKUL SARI CENTRE, GOPALJI KAMESH WAR STREET	AGXPB3164D	2956	No	374631	Cheque	Account Payee Cheque
2	ASHOK NATVARL AL ZALA HUF	BLOCK NO 10, ANAND SOCIETY, B/H G.G.HOSP ITAL, NAVAGAM GHED	AANHA8000R	5144	No	892866	Cheque	Account Payee Cheque
3	KAUSHAL KUMBHAR ANA HUF	B/H SUBHASH MARKET, BHOI WADO, JAMNAGA R	AAKHK3088E	62938	No	581130	Cheque	Account Payee Cheque
4	KAUSHIK BAKULBH AI VASOYA	BLOCK NO. 93/7, B/H PUMP HOUSE, JAMNAGA R	AGKPV0101D	33342	No	795660	Cheque	Account Payee Cheque
5	MONIL R. BADAMIYA	NEAR BAKUL SARI CENTRE, JAMNAGA R	AFAPB1195C	62748	No	579372	Cheque	Account Payee Cheque
6	SHANTILA L SATA	BERAJA, BALSAN	EGZPS2223E	146789	No	1355355	Cheque	Account Payee Cheque
7	CHAWDA HARSHA CHANDRA KANT	JAMNAGA R	ATRPC9742P	150000	Yes	550000	Cheque	Account Payee Cheque
8	TUSHAR CHAUHAN	KAMBAI PRASAD, B/H KRISHNA SCHOOL, JAMNAGA R	AHIPC7213N	64803	Yes	1063211	Cheque	Account Payee Cheque
9	NIKHIL SERAJI	JAMNAGA R	DBBPS2130C	400000	No	500000	Cheque	Account Payee Cheque
10	POONAM JAIBIR SINGH	G-7, Police Station , Chankya Puri, New Delhi 110021	AYSPP8663Q	270000	Yes	520000	Cheque	Account Payee Cheque
11	BANSI M KARIYA	Near Panchavati College, Jamangar	CXWPK7648M	1120000	No	1120000	Cheque	Account Payee Cheque
12	DADA ENTERPRI SE	At & Post Village : Gagva, Dist	ADNPG0978P	500000	No	500000	Cheque	Account Payee Cheque

		Jamnagar						
13	HEMATLA L A SOLANKI	JAMNAGAR	EXGPS7961M	224000	No	224000	Cheque	Account Payee Cheque
14	MANISH M KARIA (HUF)	Near Panchavai College, Jamangar	AANHM1941F	2240000	No	2240000	Cheque	Account Payee Cheque
15	SUDHABEN GUSAI	At & Post Village : Gagva, Dist Jamnagar	BQDPG8934K	200000	Yes	200000	Cheque	Account Payee Cheque
16	TANYA ENTERPISE	Block No 28/8, Vrundavan Park-1, Street No. 2 Ranjitsagar Road Jamnagar	AIEPA8235D	300000	No	300000	Cheque	Account Payee Cheque
17	CHAWDA PUNIT CHANDRAKANT	JAMNAGAR	BHKPC2894Q	50000	Yes	50000	Cheque	Account Payee Cheque
18	PRAJAPATI SERVICES	Plot No. 105A, Vayunagar, Dhichada Road, Jamnagar 361006	AGQPN9839A	870000	No	870000	Cheque	Account Payee Cheque
19	PRASAD NAIR	CITY : PALAKKAD, KERALA	ABTPN9626R	4000000	No	4000000	Cheque	Account Payee Cheque
20	RITA MANISH KARIA	Near Panchavai College, Jamangar	ADWPK6847N	1008000	No	1008000	Cheque	Account Payee Cheque

31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year						
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST				
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with	Amount of receipt (in Rs.)

					the assessee) of the Payer	

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST					
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST				
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

	Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the cse of persons referred to inNotification No. S.O. 2065(E) dated 3rd July, 2017							
31c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -							
	S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
	1	ANKUR BADAMIYA	NEAR BAKUL SARI CENTRE, GOPALJI KAMESHWAR STREET	AGXPB3164D	350296	374631	Cheque	Account Payee Cheque
	2	ASHOK NATVARLAL ZALA HUF	BLOCK NO 10, ANAND SOCIETY, B/H G.G.HOSPITAL, NAVAGAM GHED	AANHA8000R	850514	892866	Cheque	Account Payee Cheque
	3	KAUSHAL KUMBHARAN A HUF	B/H SUBHASH MARKET, BHOI WADO, JAMNAGAR	AAKHK3088E	6294	581130	Cheque	Account Payee Cheque
	4	KAUSHIK BAKULBHAI VASOYA	BLOCK NO. 93/7, B/H PUMP HOUSE, JAMNAGAR	AGKPV0101D	534834	795660	Cheque	Account Payee Cheque
	5	MONIL R. BADAMIYA	NEAR BAKUL SARI CENTRE, JAMNAGAR	AFAPB1195C	6275	579372	Cheque	Account Payee Cheque
	6	N P TRADERS	Baharpara, Cinema Road, JAMNAGAR	ABBPT5390A	4671929	4671929	Cheque	Account Payee Cheque
	7	SHANTILAL SATA	BERAJA, BALSAN	EGZPS2223E	14679	1355355	Cheque	Account Payee Cheque
	8	CHAWDA	JAMNAGAR	ATRPC9742P	550000	550000	Cheque	Account Payee

	HARSHA CHANDRAKANT						Cheque
9	TUSHAR CHAUHAN	KAMBAI PRASAD, B/H KRISHNA SCHOOL, JAMNAGAR	AHIPC7213N	1006480	1063211	Cheque	Account Payee Cheque
10	CHAWDA NIRAV CHANDRAKANT	JAMNAGAR	AQEPC1694E	100000	100000	Cheque	Account Payee Cheque
11	TRIPATHI SECURITIES PVT LTD	JAMNAGAR	AACCT0744R	310000	630000	Cheque	Account Payee Cheque
12	DEEPAK TRIPATHI	JAMNAGAR	AEXPT1504M	250000	250000	Cheque	Account Payee Cheque
13	GULABGAR R GOSWAMI - 1	JAMNAGAR	ADNPG0978P	300000	300000	Cheque	Account Payee Cheque
14	KAMLABEN SERAJI	Kharva Chaklo, Jamnadas Advocate Street, Setavad, Jamnagar	CPGPS9205C	100000	100000	Cheque	Account Payee Cheque
15	NIKHIL SERAJI	JAMNAGAR	DBBPS2130C	100000	500000	Cheque	Account Payee Cheque
16	NITU TRIPATHI	JAMNAGAR	AQHPT8403D	400000	400000	Cheque	Account Payee Cheque
17	POONAM JAIBIR SINGH	G-7, Police Station , Chankya Puri, New Delhi 110021	AYSPP8663Q	520000	520000	Cheque	Account Payee Cheque
18	RADHIKA SERAJI	Kharva Chaklo, Jamnadas Advocate Street, Setavad, Jamnagar	AHIPC7213N	100000	100000	Cheque	Account Payee Cheque
19	BANSI M KARIYA	Near Panchavai College, Jamangar	CXWPK7648 M	12000	1120000	Cheque	Account Payee Cheque
20	HEMATLAL A SOLANKI	JAMNAGAR	EXGPS7961M	2400	224000	Cheque	Account Payee Cheque
21	MANISH M KARIA (HUF)	Near Panchavai College, Jamangar	AANHM1941 F	24000	2240000	Cheque	Account Payee Cheque
22	SUDHABEN GUSAI	At & Post Village : Gagva, Dist Jamnagar	BQDPG8934 K	200000	200000	Cheque	Account Payee Cheque
23	TANYA ENTERPISE	Block No 28/8, Vrundavan Park-1, Street No. 2 Ranjitsagar Road Jamnagar	AIEPA8235D	200000	300000	Cheque	Account Payee Cheque
24	CHAWDA PUNIT CHANDRAKANT	JAMNAGAR	BHKPC2894 Q	50000	50000	Cheque	Account Payee Cheque
25	RITA MANISH	Near	ADWPK6847	10800	1008000	Cheque	Account Payee

	KARIA	Panchavai College, Jamangar	N					Cheque

31d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year				
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
31e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year				
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft
	Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company of a corporation established by a Central, State of Provincial Act)				

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.							
	S.No	Assessment Year	Nature of loss/allowance	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks

32b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	NA
32c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
	If Yes, Please furnish the details of the same	
32d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same	No
	If Yes, Please furnish the details of the same	
32e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	NA
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	Yes

	S.No	Section	Amount
	1	80C	150000
	2	80G	42735
	3	80TTA	10000

34a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:									Yes
	S.No	TAN	Section	Nature of Payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of(6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on(8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of

										(6) and (8)
1	RKTM02388B	192	Salary	15923082	4946000	4946000	180591	0	0	0
2	RKTM02388B	194A	Interest other than interest on securities	10029206	3887295	3887295	388732	0	0	0
3	RKTM02388B	194C	Payments to contractor and sub-contractors	143852977	140314525	140314525	1643823	0	0	0
4	RKTM02388B	194H	Commission or brokerage	200000	200000	200000	10000	0	0	0
5	RKTM02388B	194I	Rent	2371837	321000	321000	32100	0	0	0
6	RKTM02388B	194J	Fees for professional or technical services	969900	916000	916000	91600	0	0	0
7	RKTM02388B	194IA	TDS on Purchase of Immovable Property	6000000	6000000	6000000	60000	0	0	0

34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details	Yes

S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.
1	RKTM02388B	Form 26Q	31/07/2017	05/01/2018	No
2	RKTM02388B	Form 24Q	31/07/2017	01/01/2018	Yes
3	RKTM02388B	Form 26Q	31/10/2017	14/03/2018	Yes
4	RKTM02388B	Form 24Q	31/10/2017	12/03/2018	Yes
5	RKTM02388B	Form 26Q	31/01/2018	13/07/2018	Yes
6	RKTM02388B	Form 24Q	31/01/2018	05/04/2018	Yes
7	RKTM02388B	Form 26Q	31/05/2018	13/07/2018	No
8	RKTM02388B	Form 24Q	31/05/2018	14/05/2018	Yes

34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish	Yes

S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of Payment
1	RKTM02388B	77335	77335	29/12/2017
2	RKTM02388B	16810	16810	09/10/2018
3	RKTM02388B	1931	1931	09/10/2018
4	RKTM02388B	22046	22046	09/03/2018
5	RKTM02388B	37401	37401	10/07/2018

C. G. MAHESHWARA & ASSOCIATES Chartered Accountants

6	RKTM02388B	17394	17394	11/07/2018
7	RKTM02388B	1593	1593	08/05/2018

35a In the case of a trading concern, give quantitative details of principal items of goods traded

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA Raw Materials:

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/excess, if any

35bB Finished Products:

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35bC By Products:

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-

S.No	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	Amount	Dates of Payment

36A	(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2		No
	S.No	Amount Received	Date of Receipt

37	Whether any cost audit was carried out	NA
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the cost auditor	
38	Whether any audit was conducted under the Central Excise Act, 1944	NA
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	
39	Whether any audit was conducted under section 72A of the Finance 336Act, 1994 in relation to valuation of taxable services.	NA
	if yes, give the details, if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/ identified by the auditor	

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

No	Particulars	Previous Year			Preceding Previous Year		
a	Total turnover of the assessee	345691263			429159238		
b	Gross Profit/Turnover	33942304	345691263	9.82	41314330	429159238	9.63
c	Net Profit/Turnover	8239374	345691263	2.38	19800214	429159238	4.61
d	Stock In Trade/Turnover	0	345691263	0	0	429159238	0
e	Material Consumed/Finished	0	0	0	0	0	0

		Goods Produced					
	(The details required to be furnished for principal items of goods traded of manufactured or services rendered)						
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings						
	S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received	Date of demand raised/refund received	Amount	Remark

42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
	S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are requrested to be reported.	If not please furnish list of the details/transactions which are not reported

43	(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286				No
	S.No	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is applicable from 1st April, 2019.)	
	NIL	

Date : 12/10/2018
Place : JAMNAGAR

S. C. MAKHECHA & ASSOCIATES Chartered Accountants

For S C MAKHECHA & ASSOCIATES
(Chartered Accountants)
Reg No. :120184W
V. D. Dattani
VIPUL DATTANI
(Partner)
Membership No : 115544
Firm PAN :ABHFS0730M

Addition Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of MODVAT	Exchange Rate Change	Subsidy/ Grant	Total Amount
1	Computer	21/06/2017	21/06/2017	24150.00	0	0	0	24150
2	Computer	24/01/2018	24/01/2018	66102.00	0	0	0	66102
	Total (Machinery and plant 40%)			90252	0	0	0	90252
1	Appolo Wet Mix Plant	21/08/2017	21/08/2017	3305085.00	0	0	0	3305085
2	Appolo Hot Mix Plant	09/12/2017	09/12/2017	20100000.00	0	0	0	20100000
3	DG Set 125 KVA	10/10/2017	10/10/2017	465000.00	0	0	0	465000
4	DG Set 320 KVA	28/10/2017	28/10/2017	800000.00	0	0	0	800000
5	DG Set 200 KVA	16/03/2018	16/03/2018	568000.00	0	0	0	568000
6	Epson Printer	24/01/2018	24/01/2018	7373.00	0	0	0	7373
7	Fully Electric	15/12/2017	15/12/2017	295000.00	0	0	0	295000

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS		AS AT 31.03.2018	
		AMOUNT RS.	AMOUNT RS.
	Amount B/F.	**40,444,697**	
97	Shivam Construction	5,226,001	
98	Shivani Construction Material	52,426	
99	Shiv Shakti Battery Service	43,550	
100	Shree Ambey Erectors	724,064	
101	Shree Ambey Erectors (Sikka Site)	106,822	
102	Shree Ashapura Construction	14,309	
103	Shree Chamunda Enterprise	194,700	
104	Shree Momai Rectrifires	24,000	
105	Shree Om Erectors	492,130	
106	Shyam Gases	43,456	
107	Siddhi Enterprise	12,972	
108	Siddhrajsinh K Jadeja	420,609	
109	Sikendar Ram	29,390	
110	S S Varu & Co.	138,961	
111	Subham Engineering	117,816	
112	Suresh Kumar Ramashankar	36,550	
113	Suresh Lal Singh	37,300	
114	Suresh Tadavi	745,696	
115	Swastik Marble & Sanitary Wears	100,460	
116	T K Enterprise	494,647	
117	Umesh Ram	21,000	
118	Uttam Manshibhai Varmal	54,600	
119	Vidhi Enterprise	2,796	
120	Vinod Kumar Thakur	37,350	
121	Vivek Construction	988,102	
122	Vrundavan Construction	71,633	
123	Yadav Construction	146,598	
124	Yograjsinh K Parmar	96,917	
125	Yunesco Trading Co	167,373	
126	Zakir A Khatri	208,135	
127	Zee Electricals	7,000	
	Maharashtra Site		
128	A B Tyres	31,500	
129	Achut Narayanrao Joshi	3,000	
130	Akash U Pawar	84,000	
131	Ammann Apollo India Pvt. Ltd.	100,000	
132	Anirudhsinh S.Jadeja	1,283,250	
133	Ashok Sakaram Rathod	(19,600)	
134	Balaji RCC Spun Pipe Industries	585,516	
135	Bhatia Motor Stores	151,633	
136	Gajraj Enterprise	230,435	
137	Gauri Construction	346,218	
138	Jitendra Prakash Kalyankar	14,630	
139	J K Sokhi Crane	104,150	
140	Jogdand Construction	93,893	
141	Kentee Oils Pvt.Ltd.	(259,574)	
142	Laxman Maroti Pawar	91,271	
143	Laxmi Enterprises	(10,650)	
144	Laxmikant Ramkrishna Deshpande	10,800	
145	Maroti Construction	468,487	
146	Medhavi Cement Products (Unit-I)	230,724	
147	Medhavi Cement Products (Unit II)	191,142	
148	M M Singh Construction	43,188	
149	Nikhil Nizar Lalani	27,000	
150	Pansons Electro Mech Engineering Co.	(400,000)	
151	Riyon Construction	1,615,525	
152	Shri Sai Krupa Trading Co.	283,886	
153	Shubham Construction	78,001	
154	Trimbak Automobiles	19,800	
155	Tuteja Petroleum	577,774	
	Amount C/F.	**57,278,059**	

S. C. MAKHECHA & ASSOCIATES • Chartered Accountants •

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

	PARTICULARS	AS AT 31.03.2018	
		AMOUNT RS.	AMOUNT RS.
	Amount B/F.	57,278,059	
	Madhyapradesh Site		
151	Anirudhsinh S Jadeja	9,054	
152	Arya Corporation	1,935,045	
153	Bhusan Kumar Pandit Contractor	99,041	
154	Brindal Developers	432,719	
155	Darpan Construction	120,762	
156	Divyesh B Ajudia	1,209,123	
157	D K Khatri Construction Co.	261,052	
158	Gulshan India Infrastructure Pvt Ltd.	2,184,260	
159	Harsh Vijayvargiya	2,593,940	
160	Himmatsingh Antarsingh	2,423,951	
161	Index Lab and Consultants	41,040	
162	Indore Roadlines	54,600	
163	Jitendrasingh Panwar	66,210	
164	JR Infrastructures & Developers	115,034	
165	Lucky Building Materials Suppliers	106,982	
166	Madhav Stone Crusher	1,665,815	
167	Mahakal Construction Co.	12,171	
168	Mahendra Construction	100,486	
169	Mycorp Technologies	324,456	
170	Neeraj Kumar Prasad	1,465,120	
171	Om Power Point	10,280	
172	Pansons Electro Mech Engineering Co.	670,240	
173	Pappu Kumar Ray	1,174,512	
174	Parmanand Gordhan	75,780	
175	Prabhakar Earth Movers	1,112,931	
176	Pragati Construction	359,531	
177	Prathvi Infrastructure Pvt. Ltd.	81,313	
178	Radha Stone Crusher-1	29,874	
179	Radheshyam Thakor S/o Bhagwanlal	47,000	
180	R S Electricals & Company	2,836,784	
181	Sai Amrut Fuels	213,880	
182	Sandip M Nakhava	990,184	
183	Sanjeev Khandelwal	291,542	
184	Santosh T K	1,183,292	
185	Saraf Pipe Industries	(19,600)	
186	Sarbaz Enterprise	1,101,565	
187	Shri Krishna Cement Pipes	5,900	
188	Siddhi Enterprise	1,153,263	
189	Suresh Tadavi	618,533	
190	Tirupati Cement Pole Sales	15,000	
191	Tulsi Stone Crusher	209,864	
192	Usha Fuel Station	110,524	
193	Vidhi Enterprise	955,109	
194	Yaduveer Construction	170,094	
	Total		85,896,314

S. C. MAKHECHA & ASSOCIATES
Chartered Accountants

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS		AS AT 31.03.2018	
		AMOUNT RS.	AMOUNT RS.
SCHEDULE- 11			
RETENTION MONEY AND RENT DEPOSIT PAYABLE			
1	Aditya Engineering (GDC RIL)	310,119	
2	Aditya Engineering (Dahej - Anku Tiwari)	674,277	
3	Angel Energy Creation (Sikka)	582,948	
4	Ben Line Agencies India Pvt. Ltd. (Rent deposit)	12,000	
5	Fleet Card (Sundaram Finance Ltd)	2,226,926	
6	Gauri Construction	58,254	
7	Shri Sai Krupa Trading Co.	142,078	
8	GDCL (Hotel Malabar Rent Depsoit)	58,000	
9	GDCL (Khodiyar Colony Security Depsoit)	32,000	
10	Maa Construction	17,295	
11	Prakash Engineering	174,975	
12	Parekh Marine Agency Pvt. Ltd. (Rent Deposit)	50,000	
13	Rajiv Chandramohan Raturi	11,000	
14	Shivkumar V / geetashivkumar	300,000	
15	Sea Wood Shipping & Logistic Pvt. Ltd.	42,900	
16	Techsun Fab & Ere Pvt Ltd.	374,758	
17	Upendra Prashad Gupta	117,151	
18	Vijaybhai L Khetiya	36,411	
	TOTAL		5,221,092
SCHEDULE- 12			
SALES AND DIRECT INCOME			
1	Sales of Flat	15,382,000	
2	Sales of Shop	400,000	
3	Vegitables and Potato Sales	464,895	
4	Man Power Supply Income	1,959,025	
5	Road Work Income	159,306,634	
6	All other Contract Work Income	168,178,709	
	TOTAL		345,691,263
SCHEDULE- 13			
PURCHASE			
1	Purchase @ 5%	17,011,963	
2	Purchase Tax Invoice @12.5% (Const.Mat.)	771,356	
3	Purchase Tax Invoice @15% (Const.Mat.)	1,820	
4	Purchase Tax Invoice @4% (Const.Mat.)	1,527,476	
5	PURCHASE IGST 18%	135,104	
6	PURCHASE IGST 28%	61,000	
7	Purchase Tax Free (Nil)	418,406	
8	PURCHASE GST 12%	370,170	
9	PURCHASE GST 18%	8,528,612	
10	PURCHASE GST 28%	2,045,331	
11	PURCHASE GST 5%	15,241,407	
12	PURCHASE GST FREE	314,930	
	TOTAL		46,427,575
SCHEDULE- 14			
DIRECT EXPENSE			
1	Direct Expenses (Sub Schedule -1)	259,246,834	
			259,246,834
	TOTAL		

J S NAGECHA & ASSOCIATES Chartered Accountants

ROYAL CONSTRUCTION

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

PARTICULARS	AS AT 31.03.2018	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE- 15		
ADMINISTRATIVE EXPENSES		
1 Account Fees	47,000	
2 Bank Charges	483,296	
3 Documentation Charges	192,025	
4 Electricity Exp.	332,967	
5 Freight Exp.	17,246	
6 Interest Exp. on Loan	3,887,295	
7 Interest on GST (CGST and SGST)	17,430	
8 Interest on SOD	6,076,002	
9 Intrest Exp. of (Service Tax)	48,479	
10 Insurance Exp.	163,777	
11 JMC House Tax Exp.	130,314	
12 Kasar and Round Off	122	
13 Legal Fees	140,000	
14 Labour Charges	371	
15 Misc Exp.	164,384	
16 Medical Expenses	45,909	
17 Office Expenses	219,491	
18 Professional Tax Exp.	105,534	
19 Rent Exp	2,371,837	
20 Royalty Expense	10,693	
21 Repair & Maintanance Exp.	1,200	
22 Stationary & Printing Exp.	231,356	
23 Telephone Expenses	324,500	
24 Travelling & Hotel Stay Exp.	993,723	
25 Welfare Fund	3,132	
Total		16,008,082
SCHEDULE- 16		
INDIRECT INCOME		
1 Bank Interest Income	47,487	
2 Commercial Property Rent Income	611,700	
3 Residential Property Rent Income	1,421,600	
4 Interest on Fixed Deposit	488,798	
5 Interest on Income Tax Refund	107,363	
6 Interest on Recurring Deposit	18,909	
TOTAL		2,695,858

SIGNATURE TO SCHEDULE 1 TO 17

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
DATE :- 12.10.2018
PLACE :- JAMNAGAR

ROYAL CONSTRUCTION

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

Sub Schedule forming part of profit and loss account for the year ended 31/03/2018

Sr. No.	Sub Schedue - 1 Direct Expenses		
1	Building Construction Exps	7,645,567	
2	Construction Material	4,957,593	
3	Contract Work Expense (All Site)	121,664,040	
4	Debit Note (Taxable)	26,196,488	
5	Diesel & Oil Exp.	28,214,195	
6	Fooding Exp.	11,384	
7	GST Exp.	2,009,980	
8	Insurance Exp.	1,339,322	
9	KRISHI Kalyan Cess	85,931	
10	Laboratory Machineries	462,665	
11	Labour Cess Exp.	1,436,575	
12	LPG Gas Exp.	39,552	
13	Medical Expense	93,368	
14	Oil Exp.	551,504	
15	Professional Fees & Technical Service	829,900	
16	Provident Fund Exp.(Taxable)	1,217,812	
17	Repair & Maintanance Exp.	21,200	
18	Royalty Expense	4,282,000	
19	Swachh Bharat Cess	85,931	
20	Site Expense	5,486,257	
21	Salary Exp.	15,923,082	
22	Service Tax Exp.	1,390,016	
23	TRANSPORTATION WORK	22,188,937	
24	Vehicle Maintanance Exp.	7,634,284	
25	Vehicle Fuel Expenses	356,808	
26	VEHICLE RTO TAX	384,100	
27	VAT EXPENSE	4,738,343	
	Total		259,246,834

B. C. MAKHECHA & ASSOCIATES
Chartered Accountants

ROYAL CONSTRUCTION

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

SCHEDULE - 17 : NOTES TO ACCOUNTS

1 SIGNIFICANT ACCOUNTING POLICIES :

a) **ACCOUNTING CONVENTION AND CONCEPTS**
Accounts are prepared on the basis of Historical Cost Convention using Mercantile System of accounting.

b) **RECOGNITION OF REVENUE**
Income from construction contract is recognised to the extent they will result in revenue.
Income from contract work is recognised at the time of raising the bill.

c) **RECOGNITION OF EXPENDITURE**
All expenditure are recognised on accrual basis except the following which are accounted as and when actualy paid :

d) **FIXED ASSETS**
Fixed assets are recorded at cost and are stated at their written down value i.e. after deducting the amount depreciation. The firm capitalises all cost relating to acquisition and installation of fixed assets which includes borrowing cost till the date of commissioning.

e) **DEPRECIATION**
Depreciation is provided on the basis of Written Down Value method at the rates specified in the Income Tax Rules, 1962.

f) **INVENTORIES**
Closing stock of building is valued at cost plus estimated profit
Closing stock of consumable items is valued at cost.

g) **CONTINGENT LIABILITIES**
As per the information and explanations given to us, there is no contingent liability on account of any claim or other obligation of whatsoever nature.

2 In the opinion of the propreitor, value of all the current assets, loans, advances and other receivables is not less than their net realisable value in the ordinary course of business.

3 Balances due to and receivable from various parties and banks are subject to confirmation and reconciliation thereon.

4 Where external evidences in the form of Cash Memo, bills, receipts were not available, reliance is placed on the internal vouchers, informations and explanations given by the propreitor.

5 This audit report covers transaction of the business run under the name and style "**Royal Construction**" only and does not cover any other transactions of the Proprietor.

SIGNATURE TO SCHEDULE 1 TO 17

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
DATE :- 12.10.2018
PLACE :- JAMNAGAR

	Weigh Bridge							
8	Level Machine	07/04/2017	07/04/2017	20406.00	0	0	0	20406
9	Other Machinary and Equipment	13/11/2017	13/11/2017	28000.00	0	0	0	28000
10	Lab Testing Equipment	27/09/2017	27/09/2017	7700.00	0	0	0	7700
11	Lab Testing Equipment	13/11/2017	13/11/2017	9200.00	0	0	0	9200
12	Lab Testing Equipment	02/08/2017	02/08/2017	21375.00	0	0	0	21375
13	Container	13/09/2017	13/09/2017	210000.00	0	0	0	210000
14	Lab Testing Equipment	01/01/2018	01/01/2018	20050.00	0	0	0	20050
15	Luminous Solar Plant	10/01/2018	10/01/2018	28000.00	0	0	0	28000
16	Luminous Solar Plant	07/02/2018	07/02/2018	106700.00	0	0	0	106700
17	Submersible Pump	28/12/2017	28/12/2017	9000.00	0	0	0	9000
18	Total Station CX - 105	16/06/2017	16/06/2017	410000.00	0	0	0	410000
19	Sokkia Total Station	21/02/2018	21/02/2018	21500.00	0	0	0	21500
20	Sokkia Total Station	21/02/2018	21/02/2018	4000.00	0	0	0	4000
21	AP Sensor Paver	08/08/2017	08/08/2017	126787.00	0	0	0	126787
22	JS 200 (Excavator)	15/06/2017	15/06/2017	203985.00	0	0	0	203985
23	JS 200 (Excavator)	15/06/2017	15/06/2017	111425.00	0	0	0	111425
24	Laboratory Instument	12/07/2017	12/07/2017	9500.00	0	0	0	9500
25	Laboratory Instument	12/07/2017	12/07/2017	49400.00	0	0	0	49400
26	Magnetic Drill Machine	25/04/2017	25/04/2017	44550.00	0	0	0	44550
27	Mobile Instrument	30/06/2017	30/06/2017	11000.00	0	0	0	11000
28	Mobile Crushing and Screening Plant	28/08/2017	28/08/2017	1450000.00	0	0	0	1450000
29	Mobile Crushing and Screening Plant	01/09/2017	01/09/2017	15050000.00	0	0	0	15050000
30	Mobile Crushing and Screening Plant	25/09/2017	25/09/2017	13955.00	0	0	0	13955
31	Mobile Crushing and Screening Plant	25/09/2017	25/09/2017	102720.00	0	0	0	102720
32	Welding Machine	08/04/2017	08/04/2017	100250.00	0	0	0	100250
	Total (Machinery and plant 15%)			43709961	0	0	0	43709961
1	Furniture	29/09/2017	29/09/2017	5192.00	0	0	0	5192
2	Furniture	28/06/2017	28/06/2017	59304.00	0	0	0	59304
3	Furniture	28/06/2017	28/06/2017	9307.00	0	0	0	9307
	Total (Furniture and fittings 10%)			73803	0	0	0	73803
	Total of Addition			43874016	0	0	0	43874016

Deduction Details (From Point No. 18)

S.No	Description of Block of Assets	Date of Sale	Amount
1	Bolero	01/04/2017	17666.00
2	Scorpio	01/04/2017	103335.00
3	Tata Hitachi	30/06/2017	12020.00
4	Mechanical Machinary	30/06/2017	343350.00
5	AP Sensor Paver	30/06/2017	309375.00
6	Komatsu PC 300	15/06/2017	1694985.00
7	Rock Breaker Indus Saga	15/06/2017	1105425.00
	Total of Machinery and plant 15%		3586156
	Total of Deduction		3586156

S. C. MAKHECHA & ASSOCIATES * Chartered Accountants

ROYAL CONSTRUCTION

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

BALANCE SHEET AS AT 31st MARCH, 2018

PARTICULARS	SCH NO.	AS AT 31.03.2018 AMOUNT RS.	AMOUNT RS.
SOURCES OF FUNDS			
Capital Funds :			
Proprietors' Capital Account	1		77,930,131
Loan Funds :			
Secured Loans	2		128,928,671
Unsecured Loan	3		15,880,776
TOTAL SOURCES OF FUNDS			222,739,578
APPLICATION OF FUNDS :			
Fixed Assets (WDV) :	4		132,803,941
Investments	5		11,449,771
Current Assets Loans & Advances			
Closing Stock		12,226,450	
Deposit	6	381,393	
Sundry Debtors	7	130,318,133	
Loans & Advances	8	22,128,517	
Cash & Bank Balances	9	7,569,247	
		172,623,740	
Less :			
Current Liabilities & Provisions :			
Sundry Creditors	10	85,896,314	
Retention Money Payable	11	5,221,092	
Advance for sales of land		1,500,000	
Salary Payable		2,244,390	
VAT Payable		99,521	
TDS Payable (All Sections)		1,026,155	
GST (Net)		(1,901,251)	
Branch/Division		51,653	
		94,137,874	
Net Current Assets			78,485,866
TOTAL APPLICATION OF FUNDS			222,739,578
Notes to Account	17		

AS PER OUR REPORT OF EVEN DATE
FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
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ROYAL CONSTRUCTION

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

TRADING AND PROFIT & LOSS A/C FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	SCH NO.	AS AT 31.03.2018 AMOUNT RS.	AMOUNT RS.
DIRECT INCOME	12		345,691,263
Closing Stock			
Building WIP			11,305,000
Road Work in progress			921,450
DIRECT EXPENSES			
Opening Stock of WIP			18,301,000
Purchase	13		46,427,575
Direct Expense	14		259,246,834
GROSS PROFIT			**33,942,304**
INDIRECT EXPENSE			
Administrative Expenses	15	16,008,082	
Depreciation	4	12,390,706	28,398,788
INDIRECT INCOMES	16		2,695,858
Net Profit Transferred to Capital A/c			**8,239,374**
Notes to Account	17		

AS PER OUR REPORT OF EVEN DATE

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
DATE :- 12.10.2018
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ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS	AS AT 31.03.2018	
	AMOUNT RS.	AMOUNT RS.
SCHEDULE - 1		
PROPRIETORS CAPITAL		
1 Opening Capital	86,079,861	
2 Add : Profit During The Year	8,239,374	
3 Add: Addition during the year	27,123	
4 Less : Withdrawals during the Year	(16,416,226)	
CLOSING CAPITAL		77,930,131
SCHEDULE - 2		
SECURED LOANS		
1 Sundaram Finance Ltd. (10 Hywa Insurance)	442,000	
2 Sundaram Finance Ltd. (Batching Plant)	388,285	
3 Sundaram Finance Ltd. (Crusher Plant)	15,496,678	
4 Sundaram Finance Ltd (Hot Mix Plant)	20,001,686	
5 Sundaram Finance Ltd (Maruti Swift)	21,057	
6 Sundaram Finance Ltd. (Sensor Paver)	3,127,754	
7 Sundaram Finance Ltd. (Staff Bus - 3016900526)	15,469	
8 Sundaram Finance Ltd. (WMM Plant)	2,841,929	
9 Sundaram Finance Ltd. (20440, 20495, 20518 & PC300)	6,419,052	
10 Sundaram Finance (Tyre Purchase)	265,000	
11 Syndicate Bank Over Draft	79,909,761	
TOTAL		128,928,671
SCHEDULE - 3		
UNSECURED LOANS		
1 Ankur Badamiya	27,291	
2 Ashok Natvarlal Zala (HUF)	47,496	
3 Bansi Manish Karia	1,108,000	
4 Dada Enterprise	500,000	
5 Hematlal Amrutlal Solanki	221,600	
6 Kaushal B Kumbharana (HUF)	581,129	
7 Kaushik Bakulbhai Vasoya	294,168	
8 Manish Mansukhlal Karia (HUF)	2,216,000	
9 Monil R Badamiya	579,371	
10 Nikhil N Seraji	400,000	
11 Prajapati Services	870,000	
12 Prasad Nair	4,000,000	
13 Rita Manishkumar Karia	997,200	
14 Shantilal Sata	1,355,356	
15 Sonal N Mistry	650,000	
16 T K Enterprise	528,396	
17 Tanya Enterprise	100,000	
18 Tripathi Securities Private Limited	320,000	
19 Tusharbhai R Chauhan	134,770	
20 Vijayam TK-1	950,000	
TOTAL		15,880,776

S. Manvecha & Associates Chartered Accountants

ROYAL CONSTRUCTION

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

SCHEDULE ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 2017-2018

SCHEDULE : - 4 : FIXED ASSETS AS ON 31st MARCH, 2018

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2017	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
1	Computer Laptop	40%	46,666			-	46,666	18,666	28,000
2	Computer PC	40%	121	-	-	-	121	48	73
3	Computer	40%	15,684	-		-	15,684	6,274	9,410
4	HP Printer	15%	25,998	-		-	25,998	3,900	22,098
5	Printer Laser 4200	15%	6,287	-	-	-	6,287	943	5,344
6	125KVA DG Set	15%	468,563				468,563	70,284	398,279
7	AP 600 Sensor Paver	15%	5,020,484		126,787	309,375	4,837,896	716,175	4,121,721
8	Bolero Camper GJ 10 Y 3073	15%	112,736	-	-	17,666	95,070	14,261	80,810
9	Bolero GJ 10 AC 1436	15%	123,287	-	-	-	123,287	18,493	104,794
10	Bolero GJ 10 AC 1863	15%	115,664	-	-	-	115,664	17,350	98,314
11	Cycle	15%	780	-	-	-	780	117	663
12	Dumper GJ 10 X 5408	15%	223,142	-	-	-	223,142	33,471	189,671
13	Dumper GJ 10 X 5410	15%	223,142	-	-	-	223,142	33,471	189,671
14	Dumper GJ 10 X 5412	15%	223,142	-	-	-	223,142	33,471	189,671
15	Dumper GJ 10 X 5750	15%	137,292	-	-		137,292	20,594	116,698
16	Dumper GJ 10 X 6650	15%	375,999	-	-	-	375,999	56,400	319,599
17	Dumper GJ 16 X 9149	15%	656,309	-	-	-	656,309	98,446	557,863
18	Dumper GJ 16 X 9150	15%	656,309	-	-	-	656,309	98,446	557,863
19	Dumper GJ 16 X 9151	15%	656,310	-	-	-	656,310	98,447	557,864
20	Dumper GJ 16 X 9152	15%	655,857	-	-	-	655,857	98,379	557,478
21	Dumper GJ 16 X 9153	15%	655,857	-	-	-	655,857	98,379	557,478
	AMOUNT C/F.		10,399,629	-	126,787	327,041	10,199,375	1,536,015	8,663,360

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2017	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 31/03/2018
	AMOUNT B/F.		10,399,629	-	126,787	327,041	10,199,375	1,536,015	8,663,360
22	Dumper GJ 16 X 9154	15%	655,857				655,857	98,379	557,478
23	Dumper GJ 16 X 9155	15%	655,857				655,857	98,379	557,478
24	Dumper GJ 16 X 9156	15%	655,857				655,857	98,379	557,478
25	Dumper GJ 16 X 9157	15%	656,310				656,310	98,447	557,864
26	Dumper GJ 16 X 9158	15%	656,310				656,310	98,447	557,864
27	Eicher Staff Bus	15%	1,256,427				1,256,427	188,464	1,067,963
28	Hero Honda Hunk	15%	13,390				13,390	2,009	11,382
29	Hero Honda Passion	15%	6,786				6,786	1,018	5,768
30	Hero Honda Splender	15%	35,603				35,603	5,340	30,263
31	Hydra GJ 10 AM 8337	15%	423,963				423,963	63,594	360,369
32	Hydra GJ 10 AM 8343	15%	461,371				461,371	69,206	392,165
33	JD GJ 10 X 6701	15%	369,140				369,140	55,371	313,769
34	JD GJ 10 X 6704	15%	369,140				369,140	55,371	313,769
35	JD GJ 10 X 7643	15%	401,711				401,711	60,257	341,454
36	JD GJ 10 X 7664	15%	401,711				401,711	60,257	341,454
37	JS-200 (Excavator)	15%	812,276	315,410			1,127,686	169,153	958,533
38	Komatsu PC-300-7 SR - 31183	15%	1,694,984			1,694,985	(1)	(0)	(1)
39	Macons MA-15 Concrete Batch Plant	15%	1,646,662				1,646,662	246,999	1,399,663
40	Maruti Swift VDI	15%	544,886			-	544,886	81,733	463,153
41	Rock Bracker	15%	129,705				129,705	19,456	110,249
42	Rock Breaker Alicon B210	15%	3,775,748				3,775,748	566,362	3,209,386
43	Rock Breaker Indus Saga 300AG	15%	1,105,424			1,105,425	(1)	(0)	(1)
44	Royal Enfield Classic 350 Lagoon	15%	115,600				115,600	17,340	98,260
45	Scorpio GJ 10 F 7701	15%	103,335			103,335	-	-	-
46	Skoda Superb KL 49 A 3445	15%	428,491				428,491	64,274	364,217
47	Tata Ace Chota Hathi	15%	63,000				63,000	9,450	53,550
48	Tata Hitachi Bracker-1	15%	207,171				207,171	31,076	176,095
49	Tata Hitachi Bracker-2	15%	290,864				290,864	43,630	247,234
50	Tata Hitachi EX-200 (5 Nos.)	15%	15,146,164			12,020	15,134,144	2,270,122	12,864,023
51	Tata Hitachi Excavator No : 2	15%	696,905				696,905	104,536	592,369
52	Tata Hitachi Excavator No : 3	15%	700,803				700,803	105,120	595,683
53	Tata Hitachi Excavator No : 4	15%	791,067				791,067	118,660	672,407
54	Tata Hitachi Excavator No : 5	15%	830,363				830,363	124,554	705,809
55	Tata Hitachi Rock Bracker	15%	471,437				471,437	70,716	400,721
56	Tata Mobile GJ 10 A 6349	15%	4,724				4,724	709	4,015
	AMOUNT C.F.		46,978,671	315,410	126,787	3,242,806	44,178,062	6,632,818	37,545,244

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2017	ADDITION BEFORE 180 DAYS	ADDITION AFTER 180 DAYS	DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2018
	AMOUNT B.F.		46,978,671	315,410	126,787	3,242,806	44,178,062	6,632,818	37,545,244
57	Tata Sumo GJ 10 U 952	15%	10,475				10,475	1,571	8,904
58	Tata ZX 210 No : 1	15%	1,885,747				1,885,747	282,862	1,602,885
59	Tata ZX 210 No : 2	15%	1,885,746				1,885,746	282,862	1,602,884
60	TVS Victor No : 3	15%	10,660				10,660	1,599	9,061
61	Yamaha Alpha Disc	15%	54,182				54,182	8,127	46,055
62	Yamaha R15 Euro 3	15%	118,218				118,218	17,733	100,485
63	5 HP Openvel Submersibal Pump	15%	13,250				13,250	1,988	11,263
64	Air Compressor	15%	2,197				2,197	330	1,867
65	Air Conditionar	15%	76,690				76,690	11,504	65,187
66	CCTV Camera	15%	13,035				13,035	1,955	11,080
67	CP 10 Sump Pump	15%	34,959				34,959	5,244	29,715
68	Edicon Breaker M/c	15%	112,508				112,508	16,876	95,632
69	EPBAX (Matrix)	15%	3,514				3,514	527	2,987
70	EPBAX (System)	15%	342				342	51	291
71	Fax Machine	15%	960				960	144	816
72	HP Slate 7 Voice Tab	15%	9,826				9,826	1,474	8,352
73	IFB Washing Machine	15%	5,447				5,447	817	4,630
74	Jack Hammar Machine	15%	32,957				32,957	4,944	28,013
75	Laboratory Instrument	15%		9,500			9,500	1,425	8,075
76	Laboratoru Instrument	15%		49,400			49,400	7,410	41,990
77	Laboratory Machineries	15%	94,114	-		-	94,114	14,117	79,997
78	Level Machine	15%	40,197			-	40,197	6,030	34,167
79	Machinery	15%	67,164			-	67,164	10,075	57,089
80	Magnetic Drill Machine	15%		44,550			44,550	6,683	37,868
81	Mechanical Machines	15%	797,493			343,350	454,143	68,121	386,022
82	Mobile Instrument	15%	484,838	11,000			495,838	74,376	421,462
83	Office Cabinet	15%	336,216				336,216	50,432	285,784
84	Refrigerator	15%	25,084				25,084	3,763	21,321
85	Sony LCD TV	15%	21,255				21,255	3,188	18,067
86	Sony System SA-D10/C	15%	5,111	-			5,111	767	4,344
87	Stok Cross Cut Paper Shredder	15%	2,240	-		-	2,240	336	1,904
88	Tea Coffee Vending M/c	15%	8,688	-		-	8,688	1,303	7,385
89	TV	15%	368				368	55	313
90	Vaccum Cleaner	15%	938	-		-	938	141	797
91	Vibrator	15%	559	-		-	559	84	475
92	Washing Machine	15%	13,050	-	-	-	13,050	1,958	11,093
93	Welding Machine	15%	260,470	100,250			360,720	54,108	306,612
	AMOUNT C/F.		53,407,169	530,110	126,787	3,586,156	50,477,910	7,577,795	42,900,115

S. MAKHECHA & ASSOCIATES * Chartered Accountants *

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2017	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE	BALANCE AS ON 31/03/2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
	AMOUNT B/F.		53,407,169	530,110	126,787	3,586,156	50,477,910	7,577,795	42,900,115
94	Furniture Fixing	10%	4,355				4,355	436	3,920
95	Office Furniture	10%	88,918				88,918	8,892	80,026
96	Apollo Wet Mix Plant	15%	-				-	-	-
97	Appolo Hot Mix Plant	15%			20,100,000		20,100,000	1,507,500	18,592,500
98	Mobile Crushing and Screening Plant	15%					-		-
	Maharashtra						-	-	-
99	Computer	40%		24,150			24,150	9,660	14,490
100	Computer - II	40%			66,102		66,102	13,220	52,881
101	EPSON Printer	15%			7,373		7,373	553	6,820
102	Appolo Wet Mix Plant	15%		3,305,085			3,305,085	495,763	2,809,322
103	DG Set 11 KVA	15%			465,000		465,000	34,875	430,125
104	DG Set 320 KVA	15%			800,000		800,000	60,000	740,000
105	Fully Electronic Weighbridge	15%			295,000		295,000	22,125	272,875
106	Mobile Crushing and Screening Plant	15%		16,602,720			16,602,720	2,490,408	14,112,312
107	Mobile Crushing and Screening Plant	15%		13,955			13,955	2,093	11,862
108	Furniture	10%		73,803			73,803	7,380	66,423
109	Sokia Make Automatic Machine	15%			28,000		28,000	2,100	25,900
110	Container	15%		210,000			210,000	31,500	178,500
111	Laboratory Machineries	15%		21,375			21,375	3,206	18,169
112	Laboratory Machineries	15%		7,700	29,250		36,950	3,349	33,601
113	Luminious Solar Pinat	15%			134,700		134,700	10,103	124,598
114	Submersible Pump	15%			9,000		9,000	675	8,325
115	Total Station	15%		410,000			410,000	61,500	348,500
	Madhyapradesh								
116	200 KVA DG Set	15%			568,000		568,000	42,600	525,400
117	Level Machine	15%		20,406			20,406	3,061	17,345
118	Sokia Total Station	15%			25,500		25,500	1,913	23,588
119	Aratt Requiza Flat No 1201 - A	0%	8,905,279	95,878			9,001,157	-	9,001,157
120	Bedeshwar Tenement	0%	637,500				637,500	-	637,500
121	Birava Soc. Raw House No : 8	0%	837,000				837,000	-	837,000
122	Gold (Jwellery)	0%	95,044	183,674	165,061		443,779	-	443,779
123	Grace Villa Tenament (PC)	0%	642,230				642,230	-	642,230
124	Hapa Plot (Plot No 20/21)	0%	2,223,744	1,050			2,224,794	-	2,224,794
125	House Property	0%	56,400	-	-	-	56,400	-	56,400
126	Land	0%	50,000	-	-		50,000	-	50,000
127	Mayurnagar Appartment	0%	852,824			-	852,824	-	852,824
128	Meghpar - Padana Plot No. 58	0%	470,320			470,320	-		-
129	Nair Apartment Flat No. 301	0%	559,580				559,580		559,580

SR NO.	PARTICULARS	RATE OF DEPN	BALANCE AS ON 01/04/2017	ADDITION		DEDUCTION OR ADJUSTMENT	TOTAL	DEPRECIATION FOR THE YEAR	BALANCE AS ON 31/03/2018
				BEFORE 180 DAYS	AFTER 180 DAYS				
130	Nandanvan Park Plots	0%	48,545				48,545		48,545
131	Plot No.12 (Moti Khavadi)	0%	124,000				124,000		124,000
132	Plot No.3 Vilas Udhyog	0%	2,731,450				2,731,450		2,731,450
133	Property SGS Building	0%		6,359,220	150,206		6,509,426		6,509,426
134	Property Adv 4th Floor 403	0%	1,301,000				1,301,000		1,301,000
135	Radheshyam-2	0%	7,419,242	-	-	-	7,419,242		7,419,242
136	Shri Hari Vallabh Tower-3 - Flat	0%	1,165,160	-	-	-	1,165,160		1,165,160
137	Survey No.108/2 Plot No.9/2(KC)	0%	5,784,314				5,784,314		5,784,314
138	Sweet Home Residency	0%	11,010,944	7,000		-	11,017,944		11,017,944
	Total		98,415,018	27,866,126	22,969,979	4,056,476	145,194,647	12,390,706	132,803,941

SIGNATURE TO SCHEDULE 1 TO 14

FOR S. C. MAKHECHA & ASSOCIATES
CHARTERED ACCOUNTANTS

VIPUL DATTANI
PARTNER
M. NO. 115544
FIRM REGN. NO. 120184W
DATE :- 12.10.2018
PLACE :- JAMNAGAR

FOR ROYAL CONSTRUCTION

MANIKANDAN K NAIR
PROPRIETOR
DATE :- 12.10.2018
PLACE :- JAMNAGAR

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS		AS AT 31.03.2018	
		AMOUNT RS.	AMOUNT RS.
SCHEDULE - 5			
INVESTMENTS			
1	Bajaj Allianze Life Insurance Co.	137,290	
2	Bharti Axa Life Insurance	118,981	
3	GTL Shares	519,901	
4	ICICI Prudencial Life Insurance	732,086	
5	ICICI Prudencial Saving Suraksha LP	307,626	
6	Om Kotak Mahindra	91,781	
7	Recurring Deposite	413,921	
8	FDR No 70914050006572/71	21,396	
9	FDR No 70914050007560/14	15,428	
10	FDR No 70914050007669/12	1,489,877	
11	FDR Interest (Syndicate Bank)	115,031	
12	FDR No 70914050006572/72	3,190,717	
13	FDR No 70914050006572/69	2,583,317	
14	FDR No.70914050006572/64	11,098	
15	FDR No.70914050006572/65	27,746	
16	Lic P.No.816910152	48,117	
17	Lic P.No.815845945	261,840	
18	Lic P.No.815845946	261,840	
19	Lic Policy	230,490	
20	LIC Policy - 815830832	220,979	
21	LIC Policy - 815830833	203,579	
22	LIC Policy - 815830834	205,409	
23	Sovereign Gold Bond (SGB041561-22.01.16)	104,000	
24	Syndicate Bank Deposite	96,783	
25	Reliance LIC	40,539	
	TOTAL		**11,449,771**
SCHEDULE - 6			
DEPOSIT			
1	Federation of Architect	55,000	
2	Rent Security Deposit	115,000	
3	Security Deposit - GDC RPL	48,941	
4	Security Deposit - REAL	16,742	
5	Security Deposit - RIFL	145,710	
	TOTAL		**381,393**
SCHEDULE - 7			
SUNDRY DEBTORS			
1	Aban Constuction	3,033,766	
2	Afcon Infrastructure Limited	9,941	
3	Ben Line Agencies India Pvt. Ltd.	28,320	
4	Dipeshbhai A Bharad	121,000	
5	Dipak Tripathi	750,000	
6	Essar Bulk Terminal (Salaya) Ltd.	1,451,498	
7	Essar Construction Ltd	59,495	
8	Essar Projects Ltd	44,310	
9	Gannon Dunkereley & Co. Ltd	28,733	
10	GDCL and PSP Joint Venture	643,622	
11	Gdcl (Baroda IOCL)	212,183	
12	Gdcl (Bhatinda)	50,869	
13	GDCL (DTA ARC)	123,670	
14	GDCL (GHCL - Sutrapada Site)	2,038,435	
15	GDCL - J3 (Retention Money)	35,732,021	
16	GDCL - J3 SEZ	3,380,159	
	Amount C/F.	**47,708,024**	

S. C. MAKHECHA & ASSOCIATES * Chartered Accountants *

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS		AS AT 31.03.2018 AMOUNT RS.	AMOUNT RS.
	Amount B/F.	**47,708,024**	
17	GDCL J3 - SEZ (Hotel Malabar)	919	
18	Gdcl Malabar Ent (Ril Dahej)	117,923	
19	GDCL RIL DAHEJ CCPP	1,299,466	
20	GDCL RIL Dahej (CCPP - MED)	700,883	
21	GDCL (RIL Dahej DMD)	458,114	
22	GDCL RIL Dahej (Med)	540,116	
23	GDCL (Ril - Motikhavadi - J3 GST)	5,088,709	
24	GDCL (RSPL) MECH	814,764	
25	GDCL Sikka (Civil ISG)	3,987,703	
26	Gdcl Sikka Civil & Mechanical	11,444,047	
27	GDCL SIKKA PTP	1,556,562	
28	GDCL Sikka (PTP Civil)	568,228	
29	GDCL (Barasgaoun Site)	12,767,056	
30	GDCL (MP Dewas - Newari)	33,804,176	
31	GDCL (MP Rangwasa Agra Girota)	360,000	
32	Larsen & Toubro Ltd. (RIL Site)	22,681	
33	Larsen & Toubro Ltd (WDFC - Rajasthan)	466,636	
34	Larson & Tubro Ltd	527,644	
35	Multidesign Infrawork Pvt Ltd (Chq Rtn)	185,590	
36	P R Jadeja	1,185,000	
37	Reliance Industries Ltd.	4,146,709	
38	Reliance Industries Ltd (Retention)	1,780,119	
39	Reliance Petolium Ltd (RIL)	185,492	
40	Retention Money (L&T - RIL Site)	15,982	
41	Retention Money (L&T WDFC - Rajasthan)	578,634	
42	Vihan Corporation (Ril - Site)	6,957	
			130,318,133
	SCHEDULE - 8		
	LOANS & ADVANCES		
1	Amandeep Stone Crusher (Adv)	109,682	
2	Arvindakshan V	100,000	
3	Bhusan Kumar Pandit (Adv)	600,000	
4	Dayaram Narwaniya	36,000	
5	Mithilaben Maheshkumar Shah-1	100,000	
6	Prasanna Nair	200,000	
7	Radhika M Nair (Loan Advance)	4,222,984	
8	Sunersingh Anopsingh (Rent Advance)	150,000	
9	TDS 2008-09	5,089	
10	TDS 2011-12	87,061	
11	TDS (F.Y. 2014-2015)	1,659,540	
12	TDS (F.Y. 2015-2016)	780,753	
13	VAT RECEIVABLE	4,561,398	
14	Cad Services	66,000	
15	Citycorp Finance	2,535	
16	G Subramania Pillai	50,000	
17	Maheshkumar H Shah	150,000	
18	Manikandan K Nair(HUF)	72,298	
19	Naveenkumar Salian	2,650,430	
20	Prabhatji Chanaji Thakor	550,000	
21	Rajendra Bairagi-1	5,050	
22	Rajesh Kanaiyalal Jayswal	1,000,000	
	Amount C/F.	**17,158,820**	

S. C. MAKHECHA & ASSOCIATES * Chartered Accountants *

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

	PARTICULARS	AS AT 31.03.2018 AMOUNT RS.	AMOUNT RS.
	Amount B/F.	17,158,820	
23	Ranjith K M	250,000	
24	Sundaram Finanace Ltd. (I016900061,63 to 68)	5,068	
25	Sundaram Finance Ltd. (10 Hywa Refinance)	50,992	
26	Sundaram Finance Ltd. (Breaker - GZ392164)	6,505	
27	Sundaram Finance Ltd(H016900361 to 64)	10,174	
28	Sundaram Finance Ltd(Hydra Refinance)	3,137	
29	Sundaram Finance Ltd. (PC-300 & Breaker)	112	
30	Sundaram Finance Ltd. (ZX-210 - GZ392251/52)	7,844	
31	Sundaram Finance (ZX-210 Re-Fin. - K016900047/48)	8,704	
32	TDS (F.Y. 2017-2018)	4,627,161	
	TOTAL		22,128,517
	SCHEDULE - 9		
	CASH AND BANK BALANCES		
1	Cash (All site)	126,093	
2	Fedral Bank Ltd.	9,890	
3	HDFC Bank 01771000056433	10,337	
5	Syndicate Bank - 7090/101/2060	2,198,664	
6	Syndicate Bank - 7090/201/9510	155,910	
7	Syndicate Bank - 7091/307/13	5,015,619	
8	Syndicate Bank - 7831/101/1006	6,705	
9	Syndicate Bank - 7090/307/3499 (Hotal Malbar)	37,017	
10	Syndicate Bank - 7090/101/1170 (Malabar Enterprise)	9,013	
	TOTAL		7,569,247
	SCHEDULE - 10		
	SUNDRY CREDITORS		
1	Aakash M Mantri	625,284	
2	Aarti Enterprise	115,392	
3	Advance Energy Solutions	161,139	
4	A L Ruparel & Co.	10,000	
5	Angel Energy Creation	319,816	
6	Angel Enery Creation (GDCL - RIL Site)	423,630	
7	Anirudhsinh S Jadeja	949,425	
8	Anirudhsinh S Jadeja (DTA - Ril Site)	179,223	
9	Arjan D Pingalsur	122,946	
10	Arwinder Singh	29,465	
11	Ashapura Construction	171,438	
12	Aslam Ansari	67,045	
13	Bablu Construction	221,540	
14	Bhagyalaxmi Enterprise	24,502	
15	Bhagyaraj Enterprise	15,784	
16	Bhargav Enterprise	725,270	
17	Bharti Airtel Limited	715	
18	Bhavya Enterprise	90,480	
19	B H Kanchava	343,165	
20	Comet Automobiles	5,346	
21	Computer Care	1,650	
22	Deep Corporation - Dahej Site	184,080	
23	Deep Corporation - GHCL Site	289,000	
24	Deep Corporation - Metro Site	357,541	
25	Deep Corporation - RIL Site	14,219	
26	Dhanlaxmi Trading Co.	3,104	
27	Divyansh Jagmohan Saxena	974,410	
28	Divyesh B Ajudia	16,500	
29	Dream Developers	28,489	
30	Gandhar Rocktech	1,663,082	
31	Gatral Computers	9,573	
32	Guddu Chouhan	39,182	
33	Gujarat Earth Moving Spares (Spare Parts)	516,281	
34	Gujarat Hardware	111,423	
	Amount C/F.	8,810,139	

S. C. MAKHECHA & ASSOCIATES Chartered Accountants

ROYAL CONSTRUCTION

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

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2018

PARTICULARS		AS AT 31.03.2018	
		AMOUNT RS.	AMOUNT RS.
	Amount B/F.	**8,810,139**	
35	Hardasbhai Khimanandbhai Ambalia	500,000	
36	Hargani S Shamlabhai	730,400	
37	Harsh Enterprise	215,959	
38	Hemant Kumar Upadhyay	1,099,652	
39	Hind Engineering Fabricator	1,329,540	
40	H M Engineers	53,808	
41	Jagubha Balubha Chudasama	96,374	
42	Jai Maa Kalyani Contractor	2,055,520	
43	Jayendrasinh B Jadeja	30,602	
44	J D Enterprise	40,537	
45	Jivanbhai G Rathod	449,815	
46	J J Construction (Labour Contractor)	299,222	
47	Kadarbhai Hasanbhai Gandhi	518,713	
48	Kalpana Construction (GDCL - RIL Site)	677,061	
49	Kalpana Construction (Sikka Site)	8,209	
50	Kishan Madhavji Morjaria	1,895,943	
51	Krishna Infrastructure	47,909	
52	Kundalia Petroleum	104,295	
53	Levant Servcon Private Limited	69,641	
54	Maniben Jivabhai Mashura	65,600	
55	Manish A Mehra	132,295	
56	Manish Hydraulics (Parts)	227,267	
57	Manoj J Rathod	466,930	
58	Marubhai P Chopda	61,957	
59	Mishra Construction Co.	472,085	
60	M&T Engineering Co.	76,576	
61	Nakoda Pvt Ltd.	134,576	
62	Neeraj Kumar Prasad	24,037	
63	Neeraj Kumar Sen	29,236	
64	Nihal Projects	352,641	
65	Nikhil Khatua	1,207,100	
66	N N Jadeja	8,918	
67	Om Construction (Smarjit Mridha)	84,398	
68	Pappu Kumar Ray	76,957	
69	Patel Offset	24,992	
70	Power Fab Engineers & Contractors	565,410	
71	Prajapati Services	1,437,883	
72	Radha Krishna Agency	658,867	
73	Raj Consultancy	21,600	
74	Rajendrasinh B Zala	542,431	
75	Raj Hardware & Tools Centre	26,185	
76	Raj Stone Crusher	42,566	
77	Rama Construction	3,124,228	
78	Rama Construction (Ghadi)	1,612,675	
79	Rameshchandra D R	217,360	
80	Ramesh Maneejar	27,900	
81	Ranjit Kumar	37,750	
82	Raviraj Infra Developers	1,376,153	
83	Ravishankar Nair	1,457,900	
84	R B Enterprise	742,021	
85	Royal Travel	9,000	
86	Samatbhai N Bhadarka	1,548,948	
87	Samendra G Pratihar	580,946	
88	Sandip M Nakhava	428,021	
89	Sangam Trading Co.	519,981	
90	Santhosh Ninan Varghese	16,756	
91	Santosh T K	5,000	
92	Santosh Tyres Pvt. Ltd.	436,550	
93	Sarbaz Enterprise	8,709	
94	Satheeshkumar TK	1,158,497	
95	SATYAM TOURS & TRAVELS	41,761	
96	Shailesh Mohanbhai Sanchaniya	1,320,695	
	Amount C/F.	**40,444,697**	

S. C. MAKHECHA & ASSOCIATES
Chartered Accountants