GURUJI DEVELOPERS

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31/03/2019

	PARTICULAR	AMOUNT		PARTICULAR	AMOUNT
To	Opening Stock	8,121,290	By	Sales Account	61,412,392
To	Material Purchase	43,650,608	By	Closing Stock	6,862,560
To	Loanding & Unloading Charges	10,198			
To	Kharajat Exps.	1,306,200			
To	Labour Exps. A/C.	7,996,105			
To	Gross Profit C/f	7,190,552			
	Total	**68,274,952**		**Total**	**68,274,952**
To	Salary Exp	310,820	By	Gross Profit B/f	7,190,552
To	Admin Charges	100	By	Vatav and Kasar	26,902
To	Architectural Consultancy	540,000	By	FD Interest Income	4,770
To	Architecture Model Making	150,000	By	Rounding Off	450
To	Audit Fees A/C	15,000			
To	Bank Charges A/C	28,923			
To	Misc Exps	424			
To	Consultancy Fees	200,000			
To	Deprication Exps. A/C.	825,856			
To	Deseil Exps. A/C.	600,001			
To	Freight & Forarding	2,365			
To	Hotel Expenses	36,800			
To	Insurance Exp.	1,148			
To	Interest Exps. A/C.	1,940,360			
To	Interest On Vehicle Loan	266,278			
To	Late Fee & Interest Exps. A/C.	40,689			
To	Office Expenses	14,571			
To	Packing Charges	1,029			
To	Partner Interest A/C.	306,716			
To	Sale Promation	104,800			
To	Signage & Banner Exp.	5,000			
To	Software Renewal Exp	6,520			
To	Stamp Duty	290,000			
To	Telephone Exp	6,114			
To	Website Desinging	20,000			
To	Welfare Expenses	128,120			
To	**Net Profit and Loss A/c.**	1,381,039			
	TOTAL	**7,222,673**		**TOTAL**	**7,222,673**

In terms of our attached report even date.

For, M K MALANI AND CO.
CHARTRED ACCOUNTANT
FRN No : 143849W

Malani

M K MALANI AND CO. ★ FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS ★

Mayur K Malani
Proprietor
M.N: 176090

Place: Ahmedabad
Date: 25/10/2019

For,GURUJI DEVELOPERS

GURUJI DEVELOPERS

L.M.Rathi

Partner

Lalitbhai M Rathi
Partner

GURUJI DEVELOPERS

BALANCE SHEET AS ON -31/03/2019

LIABILITIES	AMOUNT		ASSETS	AMOUNT
CAPITAL ACCOUNT			**FIXED ASSETS**	
(As Per Annexure-I)	3,210,347		(As per annexure- V)	4,662,687
SECURED LOANS			**CURRENT ASSETS**	74,283,238
(As Per Annexure-II)	3,397,276		(As per annexure- VI)	
UNSECURED LOANS			**CASH AND BANK BALANCE**	2,196,442
(As Per Annexure-III)	63,686,501		(As per annexure- VII)	
CURRENT LIABILITY				
(As Per Annexure-IV)	10,848,244			
Total	**81,142,367**		**Total**	**81,142,367**

In terms of our attached report even date.

For, M K MALANI AND CO.

CHARTRED ACCOUNTANT

FRN No : 143849W

M K MALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

Mayur K Malani
Proprietor
M.N: 176090

Place: Ahmedabad
Date: 25/10/2019

For, GURUJI DEVELOPERS

GURUJI DEVELOPERS

Partner

Lalitbhai M Rathi
Partner

GURUJI DEVELOPERS

ANNEXURE-II

SECURED LOANS

Particular	Amount
Daimler Finance Services India Pvt Ltd	3,063,679
Kotak Mahindra Bank Loan A/c.	333,597
Total	**3,397,276**

ANNEXURE-III

UNSECURED LOANS

Particular	Amount
Bhupendrabhai Ishwarbhai Modi	600,000
Jyostanben Ashokbhai Thakor	450,000
Khatri Trade Mark	800,000
Param Enterprise	200,000
Suprimkumar M Ukeshbhai Bumb	2,400,000
Vijaykumar Ashokbhai Thakor	550,000
Anitaben Rajeshkumar Shah	1,006,500
Arun Digital Corporation A/C.	1,900,000
Arunkumar K. Joshi A/C.	1,287,000
Ashokkumar Uttambhai Shah	285,830
Bhaveshbhai Shivrambhai Karnavat A/C. Loan	1,984,564
Bhaveshbhai Shivrambhai Karnavat Tax Ac	89,041
Chinmay Maitrey Bhatt	800,000
Devendrabhai Radhunathbhai Gadhavi	900,000
Gautambhai TolarambhaiKachoriya	600,000
Hirenpuri Ashokpuri Gauswami	1,235,000
Jashvantlal Chandulal Patel	752,250
Jayntilal D Raval	400,000
Jay Rajasthan Chemist	3,872,881
Jayshreeben Bharatkumar Kela	1,000,000
Kalpesh C Barot	150,000
Kamlaben GautambhaiKachoria	1,000,000
Kela Hospital A/C.	800,000
Krishnaben G. Patel A/C.	500,000
Maheshwari Bajaj	13,242,403
Manishkumar Ratilal Prajapati Rto 91	500,000
Megma Fincorp Limited	16,692
Mehul Gautambhai Kachoria	2,500,000
Mitulkumar Rajeshbhai Shah	503,000
Mohmmad Iliyas Yusufbhai	30,000
Narayan Enterprise	2,100,000
Nimisha K Barot	1,500,000
Niravbhai Lalitbhai Rathi	1,447,110
Paras GautambhaiKachoria	1,900,000
Rajeshbhai Uttamchand Shah	1,006,000
Rajeshkumar Bhikhalal Joshi	822,000
Ramjibhai Idrishbhai Kureshi	700,000
Ramnik Parsotam Monpara	1,500,000
Sanjay D Mehta	500,000
Saurin Mehta	200,000
Tushar Prahladrai Bhatt	3,000,000
Vaidehi Mehulkumar Kachoria	1,500,000
Vasant Art Studio	2,800,000
Vasantiben Bhaveshbhai Karnavat	1,306,230

GURUJI DEVELOPERS

M K MALANI AND CO
FRN : 143849W
M.No:176090
CHARTERED ACCOUNTANTS

Veer Cashew Industries A/C.	1,200,000
Vidyutben Raval	650,000
Vijyagauri Laxmanbharathi Gosai	700,000
Vinodbhai Chatrabhai Paramar	500,000
Total	**63,686,501**

ANNEXURE-IV

CURRENT LIABILITY

Particular	Amount
DUTIES AND TAXES	
GST Payable	2,193,229
TDS Payable	381,429
	2,574,658
SUNDRY CREDITORS	
Aashirwad Trading Co	268,670
Hiteshbhai Ramajibhai Patel Labour A/C.	109,392
Parbat Velaji Parmar	700,000
Amarnath Quarry Works	9,668
Avee Energy	254,100
Bhoomidhan Granite Industries	162,832
Bhraman Somabhai Maganbhai	787,000
Bhurawala & Sons	34,566
Check Point	44,000
Eternity Power Solutions Pvt Ltd.	558,000
Famous Stone Works	105,467
Ganesh Cement Products	22,656
Giriraj Granites	166,800
Kailash Granite	653,104
Kamaleshbhai Kiritbhai Mattiwala Labour A/C.	108,820
K D K Softwares India Private Limited	7,694
Keshav Chips House	131,816
Krishna Enterprise	12,396
Kumbhar Kanabhai Javanbhai	787,000
Mahakaleshwar Stone Industries	40,950
Ma Krupa Transport	43,412
Maruti Quarry Works A/C.	368,047
New Kamlesh Engineering Works	45,252
Om Enterprise	90,395
P & B Engineering	233,676
Poojara Telecom Pvt. Ltd. A/C.	96,400
Prajeesh Enterprise A/C.	91,760
Prakash Quarry A/C.	33,691
Prarthana Aluminium	267,340
Radhakrishna Bricks Ind.	133,450
Rohitbhai Ishwarbhai Patel Lobur A/C.	258,298
Roshni Electricals	36,858
Sarvoday Steel	47,124
Shah & Sons	88,404
Shaileshbhai N. Nathbava Labour A/C.	395,527
Shantaben Hasmukhbhai Patel A/C.	477,800
Shree Chamunda Febrication	133,880
Shree Laxmi Sales Agency	47,765
Siddhi Enterprise	176,410
Siddhi Glass & Plywood Center	476,657

GURUJI DEVELOPERS

M K MALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

Partner

GURUJI DEVELOPERS

S.S.Bricks A/C.	219,700
The Creative Design	55,000
Ultra Tech Cement	367,500
Vidhata Traders	33,650
	9,182,926
Less: Advance to Creditors	
K B ENTERPRISE	12,000
Prajapati Jyotsanaben Bha	50,000
Rachana Creation	17,500
Vinitkumar Manishkumar Trivedi	200,000
Adhya Electricals	199,640
Macazine Studio	9,600
Next Step Architects	54,000
Nilesh B Gajjar	12,000
Parth Shah Consulting Engineers	5,900
Shreeji Multi Traders (Provi)	400,000
Studio 603	17,700
	978,340
Other Current Liability	
Customer Advance	**69,000**
Total	**10,848,244**

ANNEXURE-VI

CURRENT ASSETS

Particular	Amount
Closing Stock	6,862,560
Loans and Advances	
Abdul Rajak Yusufbhai	180,000
Shayona Land Corporation	8,050,000
Advance Income Tax A/C. 2018-19	250,000
Ajay Kumar Bhupendrabhai Joshi	1,725,000
Apurvakumar Nalinkumar Soni	149,000
Bhaveshbhai M Rathi Huf	3,070
Desai Khodabhai	500,000
Devendra Patel	20,000
Dineshbhai Ambalal Barot A/C. Bipl	120,000
Girishbhai M. Rathi A/C.	3,438,320
Girishbhai M Rathi Huf	2,070
Gokul Developers	400,000
Javanji Harchandji Vedanchiya	928,000
Bhaveshbhai M. Rathi A/C.	27,770
Kaushik S Jain	9,100,000
Ketan Vadhear	100,000
Kulin Bhatt	170,000
Lalitbhai Madanlal Rathi	30,000,000
Lalitbhai M Rathi Huf	1,950
Macchaliya Anishbhai Iliyasbhai	3,000,000
Malvik Bhatt	1,089,428
Manchabhai Vaghabhai	127,500
Miteshbhai Joshi	4,749,170
Mukeshbhai V Gajera	100,000

GURUJI DEVELOPERS

M K MALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

Partner

GURUJI DEVELOPERS

Nanajibhai Hansrajbhai Patel A/C.	800,000
Nikhil Trivedi	52,000
Rafikbhai Yusufbhai Machhaliya	145,000
Rameshkumar N	277,130
Safibhai Husainbhai	500,000
Saharbhai Desai	55,000
Shilpaben Patel	1,330,000
Tds Receivable From Daimler Finance Services India Pvt Ltd	20,270
VAT Deposit	10,000
Total	**74,283,238**

ANNEXURE-VII

CASH AND BANK BALANCE

Particular	Amount
Cash Balance	1,705,331
Axis Bank Ltd	306,103
Hdfc Bank Palanpur	134,901
Hdfs Bank Kapadvanj	50,107
Total	**2,196,442**

GURUJI DEVELOPERS

Partner

M K MALANI AND CO.
FRN : 143849W
M.No:176090
CHARTERED ACCOUNTANTS

GURUJI DEVELOPERS

PARTNER'S CAPITAL ACCOUNT

Annexure-I

o.	Particulars	Share of Profit (%)	Balance As on 01-04-2018	Addition	Withdrawals	Interest	Remuneration	Profit/Loss	Balance As on 31/03/2019
1	DIPALIBEN BHAVESHBHAI RATHI	30.00%	835,168	-	780,852	46,853		414,312	515,481
2	ISHVARIBEN GIRISHBHAI RATHI	30.00%	1,135,168		797,566	99,394		414,312	851,308
3	LALITBHAI MADANLAL RATHI	40.00%	1,854,022		723,348	160,469		552,415	1,843,558
		100.00%	**3,824,358**	**-**	**2,301,766**	**306,716**	**-**	**1,381,039**	**3,210,347**

M K MALANI AND CO. * CHARTERED ACCOUNTANTS * FRN : 143849W M.No:176090

GURUJI DEVELOPERS

Partner

GURUJI DEVELOPERS

ANNEXURE-III

Schedule of Fixed Assets as on 31/03/2019

Sr No	Particular	Oppening Balance As on 01/04/2018	Addition During the year		Delition	Closing Balance	Rate	depriciation	Closing Balance As on 31/03/2019
			Befor 180 Days	After 180 Days					
1	COMPUTER	-	-	51,500	-	51,500	40%	10,300	41,200
2	MACHINERY PURCHASE A/C	195,980	-	-	-	195,980	15%	29,397	166,583
3	MERCEDES BENZ GLC220D 4 MATIC	-	4,400,106			4,400,106	15%	660,016	3,740,090
						-			-
4	MOBILE PURCHASE A/C	-	86,071			86,071	15%	12,911	73,160
									-
5	TRACTAR TOIL PURCHASE A/C.	80,758	-	-	-	80,758	15%	12,114	68,644
6	TRACTOR PURCHASE EICHER A/C.	345,571	-	-	-	345,571	15%	51,836	293,735
7	TRACTOR PURCHASE MAHINDRA A/C.	328,557	-	-	-	328,557	15%	49,284	279,273
		950,866	4,486,177	51,500	-	5,488,543		825,856	4,662,687

M K MALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

GURUJI DEVELOPERS

Partner

GURUJI DEVELOPERS

NOTES TO THE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

1. The Books of Accounts are prepared on historical cost convention Method using the accrual method of accounting and on the accounting principle of going concern.

2. The Accounting policies are consistent and are in consonance with generally accepted accounting principles.

3. All Expenses and Income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on accrual basis.

4. The Work Contract receipts are recorded when work is completed in accordance with the terms of contract and on receipt of the contract payments.

5. The major items of the expenses are accounted for on time pro-rata basis and necessary provisions for the same are made.

6. Fixed assets are stated at cost of acquisition and subsequent improvements thereto including taxes, duties, freight and other incidental expenses related to acquisition and installation.

7. The Depreciation is provided on Fixed Assets on Written down Value based.

8. The Investments, if any, are shown at cost and is inclusive of all related expenses.

9. Stock, if any, is taken, valued & certified by the proprietor at cost or market price whichever is less.

10. Revenue is recognized on completion of the job/completion of sale of goods.

11. Expenditure is accounted on Mercantile Systems.

12. Wherever the original vouchers / bills could not be produced to us. We have relied upon the explanation given by the management / proprietor.

M KHALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

GURUJI DEVELOPERS

Partner

13. There are no contingent liabilities and hence not provided for.

14. The balances of Sundry Debtors and Sundry Creditors are subject to their individual reconciliation and confirmation. Moreover, they have been stated at the values if realised in the ordinary course of business. Irrecoverable amount, if any, would be accounted for only upon final settlement of accounts with the parties.

For,
M K MALANI AND CO.
CHARTERED ACCOUNTANT
FRN No. 143849W

M K MALANI AND CO. FRN : 143849W M.No:176090 CHARTERED ACCOUNTANTS

Mayur K Malani
Proprietor
M No. 176090

For,
GURUJI DEVELOPERS

GURUJI DEVELOPERS
Partner

LALITBHAI M RATHI
PARTNER

Date: 25/10/2019
Place: Ahmedabad