

VIRAT ASSOCIATES

00, B/H KASHIVISHVANATH TEMPLE, OPP. RAJMAHAL, RAJMAHAL ROAD, VADODARA,
GUJARAT-390001

TRADING ACCOUNT FOR THE YEAR ENDED 31 March 2018

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
TO OPENING STOCK			BY SALES		
LAND STOCK	47,005,080.00		CONSTRUCTION SALES	58,899,303.52	
WORK IN PROGRESS	174,096,742.41	221,101,822.41	SALE OF FLAT	67,750,016.34	126,649,319.86
TO PURCHASE			BY CLOSING STOCK		
COMPOSITION PURCHASE	74,414.00		FINISHED GOODS		177,861,666.00
LABOUR WORK @ 5%	75,150.00				
PUR OF BRICKS @ 5%	122,000.00				
PUR OF CEMENT @ 28%	1,354,140.63				
PUR OF DOORS & WINDOWS @ 18%	210,502.43				
PUR OF ELECTRICALS @ 18%	154,532.54				
PUR OF LIFT	15,000.00				
PUR OF LIME @ 5%	1,500.00				
PUR OF PLUMBING & SANATORY 18%	164,758.62				
PUR OF STEEL @ 18%	82,401.52				
PUR OF TILES @ 18%	553,270.03				
PURCHASE 12%	2,039,841.28				
PURCHASE 12.5%	2,266,911.00				
PURCHASE 18%	23,379,051.96				
PURCHASE 28 %	7,819,561.96				
PURCHASE 4%	5,669,006.00				
PURCHASE 5 %	2,575,409.41				
RD PURCHASE	819,924.00	47,377,375.38			
TO DIRECT EXPENSES					
KRISHI KALYAN CESS 0.50%	9,702.00				
LABOUR EXP 18%	3,233,261.40				
LABOUR WORKS (CIVIL WORK)	6,106,332.00				
PROFESSIONAL FEES	233,400.00				
SWATCHH ABHIYAN VERO 0.50%	9,702.00				
TRANSPORTATION CHARGES	1,387,457.00				
TRANSPORTATION CHARGES (BRICKS)	637,945.00				
TRANSPORTATION CHARGES (SAND & KAPCHI)	1,916,766.00	13,534,565.40			
TO GROSS PROFIT		22,497,222.67			
TOTAL		304,510,985.86	TOTAL		304,510,985.86

As Per Audit Report of Even Date
FOR SHAH CHETAN & ASSOCIATES
(Chartered Accountants)
Reg No. :138140W

FOR VIRAT ASSOCIATES

CA CHETAN J. SHAH
(Proprietor)
Membership No : 158055

(Partner)

Place : VADODARA
Date : 31/10/2018

VIRAT ASSOCIATES

00, B/H KASHIVISHVANATH TEMPLE, OPP. RAJMAHAL, RAJMAHAL ROAD, VADODARA,
GUJARAT-390001

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2018

PARTICULARS		AMOUNT (IN RS.)	PARTICULARS		AMOUNT (IN RS.)
TO INDIRECT EXPENSES			BY GROSS PROFIT		22,497,222.67
ACCOUNTING FEES CHARGES	30,000.00		BY INDIRECT INCOME		
ADVERTISE EXP	99,755.00		BOOKING CANCELTION INCOME	30,750.00	
ADVERTISE EXP @ 5%	206,475.00		DISCOUNT & KASAR A/C	63,885.48	
ADVERTISEMENT EXPENSES	489,944.00		ROUND OFF	(-) 14.07	94,621.41
AIRPORT AUTHORITY NOC EXP	43,215.00				
BANK CHARGES	51,599.50				
BANK INTEREST ON SBI LOAN	4,383,824.00				
CARTING 18%	7,800.00				
CARTING 28%	1,531.50				
CARTING EXP	4,200.00				
DEPRECIATION A/C	23,357.93				
DEVELOPMENT EXP	2,953,397.00				
DONATION	79,000.00				
ELECTRICITY EXP.	609,435.00				
FREIGHT 18%	11,092.31				
FREIGHT EXP	200.00				
INSURANCE EXPS	34,680.00				
INTEREST ON PARTNER CAPITAL	692,130.00				
INTEREST ON SERVICE TAX	52,625.00				
INTEREST ON TDS	3,691.00				
INTEREST ON UNSECURED LOAN	2,898,718.00				
INTEREST ON VAT	2,348.00				
LATE FEE ON GST	6,250.00				
MUNICIAPAL TAX	2,500.00				
OFFICE EXPENSES	24,640.00				
PACKAGING & FORVADING CHARGES	900.00				
PARTNER REMUNARATION EXP	5,096,441.00				
REPAIR & MAINTAINANCE EXP	19,637.00				
RERA EXPENSES	163,160.60				
RERA REGISTRATION FEES	86,460.00				
SALARY EXPESNES	540,626.00				
SERVICE TAX PENALTY	69,181.00				
TRAVEL EXP	240,600.00				
VAT EXPS	414,802.00	19,344,215.84			
TO NET PROFIT		3,247,628.24			
TOTAL		22,591,844.08	TOTAL		22,591,844.08

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