

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Balance Sheet
1-Apr-2017 to 31-Mar-2018

Liabilities		as at 31-Mar-2018	Assets		as at 31-Mar-2018
Capital Account		8,03,00,249.48	Fixed Assets		11,720.00
Dipti Manojbhai Sheth - Capital A/c (10%)	80,29,024.00		Printer - Brothers	11,720.00	
Kalpanaben Bhupeshbhai Parikh Capital A/c (7%)	56,20,319.00				
Madhukar Dhirajlal Sheth - Capital A/c (22%)	1,76,73,854.00		Current Assets		14,11,33,429.68
Mohan Lalsingh Vichare - Capital A/c (21%)	1,68,60,952.00		Closing Stock	12,03,67,876.00	
Priyank Madhukar Sheth - Capital A/c (18%)	1,44,52,245.00		Cash-in-hand	15,716.00	
Snehalben Sandipbhai Sheth - Capital A/c (22%)	1,76,63,855.48		Bank Accounts	2,07,20,812.68	
			TDS & Income Tax	29,025.00	
Loans (Liability)					
Current Liabilities		6,08,44,900.20			
Duties & Taxes	(-)6,93,960.30				
Provisions	47,320.00				
Sundry Creditors	5,79,99,575.50				
Advance Received From Clients	34,91,965.00				
Profit & Loss A/c					
Opening Balance					
Current Period	29,025.48				
Less: Transferred	29,025.48				
Total		14,11,45,149.68	Total		14,11,45,149.68

X SHREE GIRIRAJ DEVELOPERS
Partner
PARTNER

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Profit & Loss A/c
1-Apr-2017 to 31-Mar-2018

Particulars	1-Apr-2017 to 31-Mar-2018	Particulars	1-Apr-2017 to 31-Mar-2018
Opening Stock		Sales Accounts	
Stock - Land		Indirect Incomes	2,90,249.00
Wip Stock		FD Interest on - Auto Sweep	2,90,249.00
Purchase Accounts	11,67,17,931.87	Closing Stock	12,03,67,876.00
Direct Expenses	24,12,726.72	Stock - Land	11,12,00,250.00
Labour Expenses	1,59,775.00	Wip Stock	91,67,626.00
Land Development Exp	15,68,234.00		
Legal Fees	1,24,000.00		
Rera Reg Fees	20,780.00		
Transporation & Carting Charges	5,39,937.72		
Indirect Expenses	14,98,440.93		
Salary Exp	2,37,000.00		
Advertisement Expense	4,58,699.00		
Bank Charges	782.25		
Depreciation	2,069.00		
Discount	(-)4,003.64		
Electricity Bill Expenses	1,04,686.00		
OFFICE EXP	1,130.00		
PRINTING AND STATIONARY EXP	60,098.30		
Printing & Stationery Exp - 12%	2,25,000.00		
Professional & Legal Fees	98,000.00		
Remuneration to Partner	2,61,224.00		
Security Expenses	17,786.02		
Site Expenses	9,200.00		
Testing Charges	17,710.00		
Water Expenses	9,060.00		
Nett Profit	29,025.48		
Total	12,06,58,125.00	Total	12,06,58,125.00

X SHREE GIRIRAJ DEVELOPERS
sen
PARTNER

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Indirect Expenses

Group Summary

1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
Salary Exp	2,37,000.00	
Advertisement Expense	4,58,699.00	
Bank Charges	782.25	
Depriciation	2,069.00	
Discount		4,003.64
Electricity Bill Expenses	1,04,686.00	
OFFICE EXP	1,130.00	
PRINTING AND STATIONARY EXP	60,098.30	
Printing & Stationery Exp - 12%	2,25,000.00	
Professional & Legal Fees	98,000.00	
Remuneration to Partner	2,61,224.00	
Security Expenses	17,786.02	
Site Expenses	9,200.00	
Testing Charges	17,710.00	
Water Expenses	9,060.00	
Grand Total	15,02,444.57	4,003.64

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SHREE GIRIRAJ DEVELOPERS

sen mb

PARTNER

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Sundry Creditors

Group Summary

1-Apr-2017 to 31-Mar-2018

Particulars	Closing Balance	
	Debit	Credit
	1,350.00	4,80,250.00
Creditors - Expenses		
99 Acres.Com		20.00
Aashutosh A Desai		900.00
Geo Engineering Services		17,710.00
Imtiyaz A Banjara		36,026.00
JP Ads Advertising Agent		25,272.00
J P Publicity		2,07,768.00
Mital N Derara		23,474.00
S & A Productions		52,000.00
Sejal Shah		30,000.00
Shah Accon		30,000.00
Sharadchandra Jethalal & Co		53,802.00
Shree Laxmi Electric Co		2,378.00
Shree Pooja Sales		900.00
The Planet Media	1,350.00	
		28,556.00
Creditors - Labour		
Hitesh Rajai		28,556.00
		5,62,00,000.00
Creditors - Land		
Siddhi Vinayak Enterprise		5,62,00,000.00
	5,000.00	12,08,371.50
Creditors - Purchase		
Bath Fresh		49,811.00
Bhagawati Sales		14,626.00
Ishaan Lime & Blocks		13,650.00
Jaina Enterprise		25,176.00
Jaydev Electricals		29,948.00
Maa Incorporation		3,415.00
M H Furnitures		3,776.00
Nita Traders		1,81,018.00
Om Enterprise		56,676.00
Parwati Timber Mart		35,493.00
Pooja Enterprise		60,388.00
Rudra Construction (Quarry Division)		1,30,944.00
Sainath Electricals & Infotech		8,779.00
Shreenathji Steel		5,07,462.00
Swastik Ceramics		87,209.50
Tripoly Studio Pvt Ltd	5,000.00	
		88,748.00
Creditors - Trasnsport		
Rudra Transport		88,748.00
	6,350.00	5,80,05,925.50
Grand Total		

X SHREE GIRIRAJ DEVELOPERS
MD
PARTNER

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Group: Capital Account

1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Vch No.	Debit	Credit
Dipti Manojbhai Sheth - Capital A/c (10%)					
31-5-2017	By Shree Radhe Developer	Journal	2		50,000.00
23-6-2017	By Shree Radhe Infra	Journal	4		8,00,000.00
	By Shree Radhe Developer	Journal	5		10,00,000.00
29-6-2017	By Shree Radhe Developer	Journal	8		4,50,000.00
11-9-2017	By Shree Radhe Developer	Journal	14		5,00,000.00
2-10-2017	By Shree Radhe Developer	Journal	16		3,00,000.00
31-10-2017	By Shree Radhe Developer	Journal	19		2,00,000.00
10-11-2017	By Shree Radhe Developer	Journal	20		1,00,000.00
2-12-2017	By Shree Radhe Infra	Journal	24		4,50,000.00
18-12-2017	By Shree Radhe Infra	Journal	27		4,50,000.00
30-12-2017	By Shree Radhe Infra	Journal	29		3,00,000.00
1-1-2018	By Shree Radhe Developer	Journal	35		2,00,000.00
4-1-2018	By Shree Radhe Developer	Journal	36		1,00,000.00
31-1-2018	By Shree Radhe Infra	Journal	46		7,50,000.00
15-2-2018	By Shree Radhe Infra	Journal	47		5,00,000.00
17-2-2018	By Shree Radhe Developer	Journal	48		2,00,000.00
23-2-2018	By Shree Radhe Developer	Journal	49		2,00,000.00
17-3-2018	By Shree Radhe Infra	Journal	55		7,50,000.00
19-3-2018	By Shree Radhe Developer	Journal	56		7,00,000.00
31-3-2018	By Remuneration to Partner	Journal	72		26,122.00
	By Profit & Loss A/c	Journal	74		2,902.00
					80,29,024.00
To	Closing Balance			80,29,024.00	
				80,29,024.00	80,29,024.00

Kalpanaben Bhupeshbhai Parikh Capital A/c (7%)

31-5-2017	By Shree Radhe Developer	Journal	2		35,000.00
23-6-2017	By Shree Radhe Infra	Journal	4		5,60,000.00
	By Shree Radhe Developer	Journal	5		7,00,000.00
29-6-2017	By Shree Radhe Developer	Journal	8		3,15,000.00
11-9-2017	By Shree Radhe Developer	Journal	14		3,50,000.00
2-10-2017	By Shree Radhe Developer	Journal	16		2,10,000.00
31-10-2017	By Shree Radhe Developer	Journal	19		1,40,000.00
10-11-2017	By Shree Radhe Developer	Journal	20		70,000.00
2-12-2017	By Shree Radhe Infra	Journal	24		3,15,000.00
18-12-2017	By Shree Radhe Infra	Journal	27		3,15,000.00
30-12-2017	By Shree Radhe Infra	Journal	29		2,10,000.00
1-1-2018	By Shree Radhe Developer	Journal	35		1,40,000.00
4-1-2018	By Shree Radhe Developer	Journal	36		70,000.00
31-1-2018	By Shree Radhe Infra	Journal	46		5,25,000.00
15-2-2018	By Shree Radhe Infra	Journal	47		3,50,000.00
17-2-2018	By Shree Radhe Developer	Journal	48		1,40,000.00
23-2-2018	By Shree Radhe Developer	Journal	49		1,40,000.00

SHREE GIRIRAJ DEVELOPERS

PARTNER

continued ...

Shree Giriraj Developers

Group: Capital Account : 1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Vch No.	Debit	Credit
Mohan Lalsingh Vichare - Capital A/c (21%) (Continued)					
1-1-2018	By Shree Radhe Developer	Journal	35		4,20,000.00
4-1-2018	By Shree Radhe Developer	Journal	36		2,10,000.00
31-1-2018	By Shree Radhe Infra	Journal	46		15,75,000.00
15-2-2018	By Shree Radhe Infra	Journal	47		10,50,000.00
17-2-2018	By Shree Radhe Developer	Journal	48		4,20,000.00
23-2-2018	By Shree Radhe Developer	Journal	49		4,20,000.00
17-3-2018	By Shree Radhe Infra	Journal	55		15,75,000.00
19-3-2018	By Shree Radhe Developer	Journal	56		14,70,000.00
31-3-2018	By Remuneration to Partner	Journal	72		54,857.00
	By Profit & Loss A/c	Journal	74		6,095.00
				20,00,000.00	1,88,60,952.00
				1,68,60,952.00	
To	Closing Balance			1,88,60,952.00	1,88,60,952.00

Priyank Madhukar Sheth - Capital A/c (18%)

31-5-2017	By Shree Radhe Developer	Journal	2		90,000.00
23-6-2017	By Shree Radhe Infra	Journal	4		14,40,000.00
	By Shree Radhe Developer	Journal	5		18,00,000.00
29-6-2017	By Shree Radhe Developer	Journal	8		8,10,000.00
11-9-2017	By Shree Radhe Developer	Journal	14		9,00,000.00
2-10-2017	By Shree Radhe Developer	Journal	16		5,40,000.00
31-10-2017	By Shree Radhe Developer	Journal	19		3,60,000.00
10-11-2017	By Shree Radhe Developer	Journal	20		1,80,000.00
2-12-2017	By Shree Radhe Infra	Journal	24		8,10,000.00
18-12-2017	By Shree Radhe Infra	Journal	27		8,10,000.00
30-12-2017	By Shree Radhe Infra	Journal	29		5,40,000.00
1-1-2018	By Shree Radhe Developer	Journal	35		3,60,000.00
4-1-2018	By Shree Radhe Developer	Journal	36		1,80,000.00
31-1-2018	By Shree Radhe Infra	Journal	46		13,50,000.00
15-2-2018	By Shree Radhe Infra	Journal	47		9,00,000.00
17-2-2018	By Shree Radhe Developer	Journal	48		3,60,000.00
23-2-2018	By Shree Radhe Developer	Journal	49		3,60,000.00
17-3-2018	By Shree Radhe Infra	Journal	55		13,50,000.00
19-3-2018	By Shree Radhe Developer	Journal	56		12,60,000.00
31-3-2018	By Remuneration to Partner	Journal	72		47,020.00
	By Profit & Loss A/c	Journal	74		5,225.00
					1,44,52,245.00
				1,44,52,245.00	
To	Closing Balance			1,44,52,245.00	1,44,52,245.00

Snehalben Sandipbhai Sheth - Capital A/c (22%)

31-5-2017	By Shree Radhe Developer	Journal	2		1,10,000.00
23-6-2017	By Shree Radhe Infra	Journal	4		17,60,000.00
	By Shree Radhe Developer	Journal	5		22,00,000.00
29-6-2017	By Shree Radhe Developer	Journal	8		9,90,000.00
11-9-2017	By Shree Radhe Developer	Journal	14		11,00,000.00
2-10-2017	By Shree Radhe Developer	Journal	16		6,60,000.00
31-10-2017	By Shree Radhe Developer	Journal	19		4,40,000.00
10-11-2017	By Shree Radhe Developer	Journal	20		2,20,000.00

SHREE GIRIRAJ DEVELOPERS

continued ...

PARTNER

Shree Giriraj Developers
Survey No 1537-A, Plot No 23,24,25
R S No 494/2 Mauje Jetalpur,
Vadodara

Trial Balance
1-Apr-2017 to 31-Mar-2018

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account		20,00,000.00	8,23,00,249.48	8,03,00,249.48 Cr
Dipti Manojbhai Sheth - Capital A/c (10%)			80,29,024.00	80,29,024.00 Cr
Kalpanaben Bhupeshbhai Parikh Capital A/c (7%)			56,20,319.00	56,20,319.00 Cr
Madhukar Dhirajlal Sheth - Capital A/c (22%)			1,76,73,854.00	1,76,73,854.00 Cr
Mohan Lalsingh Vichare - Capital A/c (21%)	20,00,000.00	1,88,60,952.00		1,68,60,952.00 Cr
Priyank Madhukar Sheth - Capital A/c (18%)		1,44,52,245.00		1,44,52,245.00 Cr
Snehalben Sandipbhai Sheth - Capital A/c (22%)		1,76,63,855.48		1,76,63,855.48 Cr
Current Liabilities		14,39,99,288.77	20,48,44,188.97	6,08,44,900.20 Cr
Duties & Taxes		26,29,425.60	19,35,465.30	6,93,960.30 Dr
GST		26,29,425.60	19,35,465.30	6,93,960.30 Dr
Provisions		10,51,993.00	10,99,313.00	47,320.00 Cr
TDS		10,51,993.00	10,66,572.00	14,579.00 Cr
Exp Payable			25,000.00	25,000.00 Cr
Provision of Ele Exp			7,741.00	7,741.00 Cr
Sundry Creditors		14,03,17,870.17	19,83,17,445.67	5,79,99,575.50 Cr
Creditors - Expenses		8,78,940.07	13,57,840.07	4,78,900.00 Cr
Creditors - Labour		28,320.00	56,876.00	28,556.00 Cr
Creditors - Land		4,88,00,000.00	10,50,00,000.00	5,62,00,000.00 Cr
Creditors - Purchase		55,15,750.10	67,19,121.60	12,03,371.50 Cr
Creditors - Transport		94,860.00	1,83,608.00	88,748.00 Cr
Shree Radhe Developer		4,00,00,000.00	4,00,00,000.00	
Shree Radhe Infra		4,50,00,000.00	4,50,00,000.00	
Advance Received From Clients			34,91,965.00	34,91,965.00 Cr
Fixed Assets		13,789.00	2,069.00	11,720.00 Dr
Printer - Brothers		13,789.00	2,069.00	11,720.00 Dr
Current Assets		20,44,22,002.00	18,36,56,448.32	2,07,65,553.68 Dr
Opening Stock		2,99,74,553.00	2,99,74,553.00	
Deposits (Asset)		2,99,74,553.00	2,99,74,553.00	
Auto Sweep		44,11,000.00	44,11,000.00	
Sundry Debtors		9,19,035.00	44,11,000.00	34,91,965.00 Cr
Tower - B		34,91,965.00		34,91,965.00 Dr
Shree Giriraj Developer		11,04,200.00	10,88,484.00	15,716.00 Dr
Cash-in-hand		16,89,03,224.00	14,81,82,411.32	2,07,20,812.68 Dr
Bank Accounts		10,59,12,000.00	10,39,52,411.32	19,59,588.68 Dr
Commercial Co-Op Bank Ltd - 002111101001824		6,29,91,224.00	4,42,30,000.00	1,87,61,224.00 Dr
Kotak Bank		29,025.00		29,025.00 Dr
TDS & Income Tax		29,025.00		29,025.00 Dr
TDS RECEIVABLE				
Purchase Accounts		11,67,17,931.87		11,67,17,931.87 Dr
Direct Expenses		24,12,726.72		24,12,726.72 Dr
Labour Expenses		1,59,775.00		1,59,775.00 Dr
Land Development Exp		15,68,234.00		15,68,234.00 Dr
Legal Fees		1,24,000.00		1,24,000.00 Dr
Rera Reg Fees		20,780.00		20,780.00 Dr
Transportation & Carting Charges		5,39,937.72		5,39,937.72 Dr

Carried Over

46,95,65,738.36 47,08,02,955.77 12,37,217.41 Cr
SHREE GIRIRAJ DEVELOPERS

PARTNER

continued ...

Current Assets
Group Summary
1-Apr-2017 to 31-Mar-2018

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Particulars	Closing Balance	
	Debit	Credit
Closing Stock	12,03,67,876.00 ✓	
Stock - Land	11,12,00,250.00 ✓	
Wip Stock	91,67,626.00 ✓	
Deposits (Asset)		
Sundry Debtors	34,91,965.00	34,91,965.00
Tower - B		34,91,965.00 ✓
Shree Giriraj Developer	34,91,965.00 ✓	
Cash-in-hand	15,716.00 ✓	
Cash	15,716.00 ✓	
Bank Accounts	2,07,20,812.68 ✓	
Commercial Co-Op Bank Ltd - 002111101001824	19,59,588.68 ✓	
Kotak Bank	1,87,61,224.00 ✓	
TDS & Income Tax	29,025.00 ✓	
TDS Receivable	29,025.00 ✓	
Grand Total	14,46,25,394.68	34,91,965.00

X **SHREE GIRIRAJ DEVELOPERS**
San. ms.
PARTNER

Current Liabilities
Group Summary
1-Apr-2017 to 31-Mar-2018

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	11,12,995.30	4,19,035.00
GST	11,12,995.30	4,19,035.00
GST Amt		4,19,035.00
GST Input Credit	10,97,395.30	
GST PAYABLE	15,600.00	
Provisions		47,320.00
TDS		14,579.00
Exp Payable		25,000.00
Provision of Ele Exp		7,741.00
Sundry Creditors	6,350.00	5,80,05,925.50
Creditors - Expenses	1,350.00	4,80,250.00
Creditors - Labour		28,556.00
Creditors - Land		5,62,00,000.00
Creditors - Purchase	5,000.00	12,08,371.50
Creditors - Transport		88,748.00
Advance Received From Clients		34,91,965.00
Grand Total	11,19,345.30	6,19,64,245.50

X SHREE GIRIRAJ DEVELOPERS

Sanjay

PARTNER

SHREE GIRIRAJ DEVELOPERS

F.Y. 2017-2018

WORKING SHEET OF REVENUE RECOGNITION AS PER PERCENTAGE COMPLETION METHOD

PARTICULARS			
total salable area			Estimated cost as per RERA 43000
Estimated project cost (CONSTRUCTION+ DEVELOPMENT)	(A)		Rs. 9,38,60,000
Cost Incurred till the date 31.03.2018(CONSTRUCTION+ DEVELOPMENT)	(B)		Rs. 80,88,851
Total Area sold till the date of reporting period 31.03.2018			6450
Total Sales Consideration as per agreement UP TO 31.03.2018			36900000
Amount realised till the end of the reporting period (31.03.2018)			Rs. 39,11,000
Percentage of completion work (%)	(B/A*100)		8.62

SHREE GIRIRAJ DEVELOPERS

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PARTNER