

**M/S. SAHYADRI CONSTRUCTION**

**PROP. MR AJIJ S SHAIKH**

**LANJHI RAOD , NARANPUR ,  
AT POST WALUJ, TQ. GANGAPUR,  
AURANAGABAD - 431 133**

**AUDITED STATEMENTS OF ACCOUNT**

**FOR**

**F.Y. 2021-2022**

**A.Y. 2022 -2023**

M/S. SAHYADRI CONSTRUCTION  
LANJHI RAOD , NARANPUR ,  
AT POST WALUJ, TQ. GANGAPUR,  
AURANGABAD - 431 133

BALANCE SHEET AS ON 31.03.2022

PARTICULARS	SCH.NO.	AMOUNT (RS)
<b>A] SOURCES OF FUNDS:-</b>		
PROPRIETORS CAPITAL A/C	1	34,73,810.24
SECURED LOANS	2	18,12,245.44
UNSECURED LOANS	3	9,55,327.00
CURRENT LIABILITIES & PROVISIONS	4	72,87,140.40
		<b>TOTAL</b> <u>1,35,28,523.08</u>
<b>B] APPLICATION OF FUNDS:-</b>		
FIXED ASSETS	5	28,11,254.72
INVESTMENTS	6	7,86,500.00
CURRENT ASSETS, LOANS & ADVANCES	7	99,30,768.36
		<b>TOTAL</b> <u>1,35,28,523.08</u>
NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES	13	

FOR SAHYADRI CONSTRUCTION

FOR K.D. KABRA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REG. NO. 135081W

MR. AJIJ S SHAIKH  
[PROPRIETOR]  
PLACE : AURANGABAD  
DATE : 15/06/2022




CA KAPIL D KABRA  
PROPRIETOR  
M.NO. 150767

M/S. SAHYADRI CONSTRUCTION  
LANJHI RAOD , NARANPUR ,  
AT POST WALUJ, TQ. GANGAPUR,  
AURANAGABAD - 431 133

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022


PARTICULARS	SCH.NO.	AMOUNT (RS)
<b>INCOME:-</b>		
CLOSING STOCK		1,27,653.34
SALES	8	1,74,09,877.21
OTHER INCOME	9	1,000.00
	Total	<u>1,75,38,530.55</u>
<b>EXPENDITURE:-</b>		
OPENING STOCK		8,27,450.00
PURCHASE	10	1,13,40,847.07
DIRECT EXPENSES	11	34,18,376.00
INDIRECT EXPENSES	12	8,53,074.52
	Total	<u>1,64,39,747.59</u>
PROFIT/ (LOSS) BEFORE TAX & DEPRECIATION		10,98,782.96
DEPRECIATION	Sh-5	3,79,996.00
PROFIT/ (LOSS) BEFORE TAX		7,18,786.96
PROVISION FOR INCOME TAX		-
PROFIT/ (LOSS) AFTER TAX		7,18,786.96
NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES	13	

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AURANAGABAD - 431 133**

**SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31.03.2022 AND  
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

Sch. No.	Particulars	Amounts
1	<b>PROPRIETORS CAPITAL A/C</b>	
	<b>MR. AJIJ S SHAIKH</b>	
	Balance as per last year Balance Sheet	24,38,638.28
	Add : Net Profit	7,18,786.96
	Add : Agree Income	10,12,500.00
	Add : Agree Subsidy	12,467.00
	Add : interest On Saving A/C	128.00
	Less : Tution Fees paid	1,45,800.00
	Less : Agree Expenses	4,52,410.00
	Less : Drawings	1,10,500.00
	<b>Total</b>	<b>34,73,810.24</b>
2	<b>Secured Loans</b>	
	Sundaram Finance - Tractor Loan	2,74,266.00
	M & M Hyundai Creta 1.5 Loan	14,20,000.00
	M & M Loan Mh20Fp3856 - 498	1,17,979.44
	<b>Total</b>	<b>18,12,245.44</b>
3	<b>Unsecured Loans</b>	
	Mr. Aftab Ajij Shaikh	9,05,327.00
	Mrs. Shainaj Ajij Shaikh	50,000.00
	<b>Total</b>	<b>9,55,327.00</b>
4	<b>Current Liabilities &amp; Provisions</b>	
	<b>a) Sundry Creditors</b>	50,89,339.95
	<b>b) Provisions</b>	
	Account Writing Charges	15,000.00
	Audit Fees Payables	30,000.00
	Wages & Salary Payable	7,90,450.00
	Labour Charges Payables	11,45,010.00
	Staff Salary Payables	60,140.00
	GST Payables	1,51,154.58
	GST Reco	6,045.87
	<b>Total</b>	<b>21,97,800.45</b>
	<b>Total (a+b)</b>	<b>72,87,140.40</b>



*[Handwritten Signature]*

5	<b>Fixed Assets</b>		
	As per Schedule - 5		28,11,254.72
6	<b>Investments</b>		
	Resi.House		7,86,500.00
		<b>Total</b>	<u>7,86,500.00</u>
7	<b>Current Assets, Loans &amp; Advances:</b>		
	<b>a) Stock in Trade</b>		
	Closing Stock (Certified by Prop)		1,27,653.34
	<b>b) Sundry Debtors</b>		95,22,787.13
	<b>c) Cash &amp; Bank Balances</b>		
	Bank Balances		23,533.71
	Cash on Hand		3,223.18
		<b>Total</b>	<u>26,756.89</u>
	<b>d) Balances with Tax Authorities</b>		
	TCS (AY 2022-22)		17,850.00
	TDS (AY 2021-22)		8,890.00
	TDS (AY 2022-23)		2,26,831.00
		<b>Total</b>	<u>2,53,571.00</u>
	<b>Total</b>	<b>(a+b+c+d)</b>	<u>99,30,768.36</u>



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<b>8 Sales &amp; Services</b>	
Gross Sale	2,05,43,655.11
Less : GST on Sales	31,33,777.90
	<b>Total</b> <u><u>1,74,09,877.21</u></u>
<b>8 Other Income</b>	
Discount Received	1,000.00
	<b>Total</b> <u><u>1,000.00</u></u>
<b>10 Purchase</b>	
URD Purchase	-
GST Purchase - 18%	39,44,239.29
GST Purchase - 28%	73,10,544.82
GST Purchase - 12%	74,479.44
GST Purchase - 05%	11,583.52
	<b>Total</b> <u><u>1,13,40,847.07</u></u>
<b>11 Direct Expenses</b>	
Labour Charges Paid	15,32,980.00
Tiles Fitting Charges	3,40,200.00
Wages & Salary Paid	15,45,196.00
	<b>Total</b> <u><u>34,18,376.00</u></u>
<b>12 Indirect Expenses</b>	
Staff Salary	2,88,111.00
Bank & Financial Expenses	2,445.89
Car Insurance	94,146.00
Audit Fees	30,000.00
Account Writing Chages	43,000.00
Interest On Car Loan	24,216.53
Interest On Sundaram Loan	64,001.00
Loading & Unloading Charges	6,512.23
Professional Fees	33,000.00
Round Off	5.41
Mobile & Internet Charges Paid	15,050.00
Office & Misc Expenses	1,28,199.30
Electricity Expenses	13,140.00
Tender Fees Paid	3,059.00
Transport	41,857.92
Travelling Expenses	50,099.88
Welfare Expnses	8,360.84
Repair & Maintanance	7,869.52
	<b>Total</b> <u><u>8,53,074.52</u></u>




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Schedule No : 05 Fixed Assets (WDV as on 31/03/2022)


Sr No.	PARTICULARS	WDV As on 01.04.2021	Additions Before Sept.	Additions After Sept.	Deletions	TOTAL	DEPRECIATION		WDV As on 31.03.2022
							RATE	for the year	
1	Furniture & Fitting	37,179.90				37,179.90	10.00	3,717.00	33,462.90
2	Vehicles - Vaganar Car	5,96,338.92				5,96,338.92	15.00	89,450.00	5,06,888.92
3	Mahindra Tractor	5,22,135.57				5,22,135.57	15.00	78,319.00	4,43,816.57
4	Hyundai Creta 1.5 Crdi At Sx(O)			17,85,000.00		17,85,000.00	15.00	1,33,874.00	16,51,126.00
5	Motor Cycle - Destiny 125	34,450.47				34,450.47	15.00	5,169.00	29,281.47
6	Mobile handset	14,812.10	33,135.59			47,947.69	15.00	7,194.00	40,753.69
7	Computer & Printers	35,155.75	1,08,042.42	25,000.00		1,68,198.17	40.00	62,273.00	1,05,925.17
	<b>Total</b>	<b>12,40,072.71</b>	<b>1,41,178.01</b>	<b>18,10,000.00</b>	<b>-</b>	<b>31,91,250.72</b>		<b>3,79,996.00</b>	<b>28,11,254.72</b>

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Sub-Schedules forming part of the Balance Sheet as on 31.03.2022

Sub.Sch.	Particulars	Amount (Rs.)
1)	Sundry Creditors	
	Arihant Traders	3,19,400.00
	Bhuvan Wheels Pvt Ltd	3,57,850.00
	Chandrpushpa Enterprises	9,18,601.54
	Dattakrupa Mobile	67,600.00
	Dheeraj Traders	8,855.00
	Dheeral Steel	13,026.00
	Dinesh Trading Company	2,11,106.00
	Infinity Computers	17,990.00
	Leberty General Insurance	94,146.00
	Mattest Laboratory	2,124.00
	Mauli Traders	21,450.00
	Max Auto Battery	19,000.00
	Nilesh Hardware	17,038.00
	Quality Construction	16,55,470.70
	Sarpanch Grampanchayat Jogeshwari	3,69,156.00
	Shivlal Verma Tiles Contractor	2,69,700.00
	Shree Salgan Industries	5,05,200.00
	Ssd Mobile And Electronics	29,500.00
	S V D Ventures	1,02,603.94
	Vimal Electricals	89,522.77
	<b>Total</b>	<b>50,89,339.95</b>





2) Sundry Debtors

Marathwada Auto Cluster	38,470.66
M/S Shree Saigan Industries	21,96,498.44
Yeshshree Press Comps Pvt Ltd	5,68,781.63
Sangram Auto Componets Pvt Ltd	67,08,999.02
Tragen Tehnolgy Pvt Ltd	10,037.38

Total 95,22,787.13

5) Bank Balances

Central bank of India C A/c No 2614	18,607.55
Central bank of India C A/c No 6516	4,926.16

Total 23,533.71

PLACE : AURANGABAD

DATE : 15/06/2022

FOR SAHYADRI CONSTRUCTION



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### 13 NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES

#### A] NOTES ON ACCOUNTS

- 1 Closing stock is taken as valued and certified by the Proprietor
- 2 Balances of sundry creditors, sundry debtors, Bank Balances, Secured Loans & deposits are subject to confirmation and reconciliation if any.
- 3 Closing stock has been valued at cost or net realizable value whichever is lower.
- 4 Depreciation has been provided for full year on additions before 30th sept & for half year on additions after 30 th sept at the rates prescribed by Income Tax Act, 1961.
- 5 The Concern has not provided/paid interest as applicable u/s 23 of The Micro, Small and Medium Enterprises Development Act, 2006.
- 6 It is explained by the Partner that he has assessed recoverable value of assets, which worked out to higher than corresponding book value of net assets. Hence no impairment loss has been recognized.

#### 7 PRIOR PERIOD ITEMS

Expenditure :

Nil

Income:

Nil

#### B] SIGNIFICANT ACCOUNTING POLICIES :

##### 1 METHOD OF ACCOUNTING:

The accounts are prepared in accordance with accounting principles generally accepted in India. The Concern has followed mercantile system of accounting. There is no change in method of accounting during the year under review.

##### 2 BASIS FOR PREPARATION OF FINANCIAL STATEMENTS :

A] The financial statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles.

B] Accounting policies not specifically referred to otherwise are consistent and in accordance with normally accepted accounting principles.

##### 3 FIXED ASSETS:

Fixed assets are stated at cost of acquisition/construction less accumulated depreciation . None of the fixed assets is revalued during the year under review.



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4 **DEPRECIATION:**

Depreciation on fixed assets is calculated on written down value method at the rates prescribed by the Income tax Act 1961.

5 **INVESTMENTS:**

Investments are stated at their cost of acquisition.

6 **REVENUE RECOGNITION:**

Sales are accounted for on the basis of dispatch to customers and other income is recognised on accrual basis.

7 **INVENTORIES:**

The Partner has valued the inventory at cost or net realisable value whichever is lower and on the basis of physical verification of stock by the Partner at the end of the year. There is no change in the method of valuing stock as compared to previous year.

8 **CURRENT ASSETS LOANS AND ADVANCES:**

In the opinion of the Partner the value of all current assets and advances and other realisables are not less than their realisable value in the ordinary course of business.

9 **BORROWING COSTS**

Borrowing costs that are directly attributable to acquisition of assets has been capitalised and other borrowings cost has been treated as an expense during the period in which they have incurred.

10 **IMPAIRMENT OF ASSETS**

The concern on annual basis tests the carrying amount of assets for impairment so as to determine a) The provision for impairment loss, if any, or b) the reversal, if any, required on account of impairment loss recognized in previous periods.

12) **Contingent Liability**

- a] No liabilities were noticed which are to be considered contingent in nature.
- b] No such events have occurred after the Balance Sheet date which will have bearing on profitability and / or State of Affairs of the Concern.



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13) **Employee Benefits**


A) **Employee Benefit Expenses**

Employee benefit expenses are recognized as expense as and when such expenses are due and are recorded in the Profit & Loss A/c of the year in which such related services are rendered.

B) **Long Term Employee Benefit Expenses**

Long Term Employee Benefit Expenses like Gratuity, etc are not provided by the concern.

FOR SAHYADRI CONSTRUCTION

  
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[PROPRIETOR]

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**LANJHI RAOD , NARANPUR ,**  
**AURANAGABAD - 431 133**

Particulars	FY 2019-20	FY 2020-21	FY 2021-22
Sales	1,77,30,013.32	13,28,357.93	1,74,09,877.21
Opening Stock	10,27,653.34	2,27,653.34	827450
Purchases-R/M	82,92,168.35	12,44,492.00	11340847.07
Closing Stock	2,27,653.34	8,27,450.00	127653.34
Consumption	86,37,844.97	6,83,662.59	53,69,233.48
Consumption Ratio	48.72	51.47	30.84
Direct Expenses	5242451	162975.93	3418376
Gross Profit	3395393.97	520686.66	1950857.48
G.P. Ratio	19.15	39.20	11.21
Other Income	19,871.53	0.00	1,000.00
Indirect Expenses	2543429.78	186176	853074.52
Profit Before Dep & Tax	8,71,835.7	3,34,510.7	10,98,783.0
Ratio	4.92	25.18	6.31
Depreciation	1,90,703.00	1,76,226.25	3,79,996.00
Profit Before Tax	6,81,132.72	1,58,284.41	7,18,786.96
N.P.Ratio	3.84	11.92	4.13

Currrnt ration 1.20  
TOL/NW 2.37