

(F.Y. 2020-21)

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Balance Sheet as on 31st March 2021**

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Capital Account	79,52,300.72	Fixed Assets	2,08,99,825.46
Loans (Liability)	1,29,41,677.55	Loans and Advances (Asset)	40,04,700.00
TDS Payable	5,81,144.00	Sundry Debtors	80,10,786.86
Sundry Creditors	1,74,46,986.42	Cash-in-hand	84,382.36
Duties and Taxes	11,65,288.27	Bank Accounts	82,259.75
Provision Accounting Fees	1,18,800.00	Loan and Advances	2,54,474.07
Provision Audit Fees	63,000.00	Security Deposit in GR Infra	36,10,796.36
		Deposits (Asset)	23,74,767.00
		TCS	24,530.00
		Income Tax TDS	9,22,675.10
<b>Total</b>	<b>4,02,69,196.96</b>	<b>Total</b>	<b>4,02,69,196.96</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

**For PRAVEEN VYAS & ASSOCIATES**  
Chartered Accountants  
(Registration No. 0014402C)

**For SHRI KARNI PLASTER & CONSTRUCTION**  
**COMPANY**

**PRAVEEN KUMAR VYAS**  
**CHARTERED ACCOUNTANTS**  
Membership No.: 408966  
Place: JAISALMER  
Date: 15/02/2022

**HEER DAN CHARAN**  
Proprietor

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Profit and Loss Account for the year Ending 31st March 2021**

Particulars	Amount	Particulars	Amount
To Accounting Fees	1,32,000.00	By Gross Profit	2,70,84,005.28
To Audit Fees	70,000.00	By Cash Beck on HSD	643.98
To Bank and Commission Charge	15,230.63		
To BANK CHARGE 18%	3,100.00		
To Fright Exp	65,000.00		
To General Exp	39,995.00		
To GST Late Fee's	45,000.00		
To GST Return Fees Exp	2,25,000.00		
To INSURANCE EXP. 12%	58,783.33		
To INSURANCE EXP. 18%	1,44,900.96		
To Office Exp	1,42,752.00		
To Office Rent	5,47,604.72		
To Repair Main Tanance Exp. 18% (IGST)	43,975.90		
To Repair Main Tanance Exp. 28% (IGST)	22,120.88		
To Round Off	0.75		
To RTO Tax Exp	1,46,750.00		
To Salary and Wages	57,02,814.00		
To Site Running Exp	13,10,750.00		
To Staff Mess Exp	15,12,341.00		
To TDS Interest Paid Exp	42,422.00		
To TDS Return File Exp.	20,000.00		
To Travelling Exp.	44,171.42		
To Vechile Insurance Exp.	4,46,919.00		
To Vehicle Loan Interest Paid	15,24,857.20		
To Vehicle Tyre Tube Exp. 28% (IGST)	10,88,267.50		
To Water Exp	56,760.00		
To Repair and Maintanance Exp	23,29,450.43		
To Tyres and Tube Exp.	44,13,668.95		
To Depreciation	34,92,217.00		
To Net Profit	33,97,796.59		
<b>Total</b>	<b>2,70,84,649.26</b>	<b>Total</b>	<b>2,70,84,649.26</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date  
For PRAVEEN VYAS & ASSOCIATES  
Chartered Accountants  
(Registration No. 0014402C)

For SHRI KARNI PLASTER & CONSTRUCTION  
COMPANY

PRAVEEN KUMAR VYAS  
CHARTERED ACCOUNTANTS  
Membership No.: 408966  
Place: JAISALMER  
Date: 15/02/2022

HEER DAN CHARAN  
Proprietor

(F.Y. 2020-21)

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Trading Account for the year Ending 31st March 2021**

<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
To Purchase Accounts	34,08,322.59	By Sales	11,89,09,186.61
To Machinery Hire Rent Paid	50,80,342.00		
To Rent on Machinery Paid (IGST)	3,39,58,051.00		
To Rent Paid on Machinery (GST)	63,57,456.47		
To Transportation Exp	30,000.00		
To Vehicle Hire Rent Paid	1,77,089.00		
To ELECTRIC EXP	20,000.00		
To HSD Exp	4,11,66,270.27		
To Labour Exp.	16,27,650.00		
To Gross Profit	2,70,84,005.28		
<b>Total</b>	<b>11,89,09,186.61</b>	<b>Total</b>	<b>11,89,09,186.61</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For PRAVEEN VYAS & ASSOCIATES

Chartered Accountants

(Registration No. 0014402C)

For SHRI KARNI PLASTER & CONSTRUCTION

COMPANY

PRAVEEN KUMAR VYAS  
CHARTERED ACCOUNTANTS

Membership No.: 408966

Place: JAISALMER

Date: 15/02/2022

HEER DAN CHARAN

Proprietor

(F.Y. 2020-21)

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Capital A/c as on 31st March 2021**

**Schedule: 1**

<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
To Drawings	4,36,525.00	By Balance B/F	52,30,504.93
To Life Insurance Premium	86,000.00	By Net Profit	33,97,796.59
To TDS Claimed	5,10,108.00	By Interest on F.D.R	1,33,403.00
		By Gas Subsidy	171.42
		By Income Tax Refund	2,14,070.00
		By S B A/c Interest	2,108.00
		By Vehicle Claim	6,879.78
To Balance C/F	79,52,300.72		
<b>Total</b>	<b>89,84,933.72</b>	<b>Total</b>	<b>89,84,933.72</b>

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Fixed Assets as on 31st March 2021**

Schedule: 6

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Bolero Camper	15.00%	4,20,644.00	-	-	-	4,20,644.00	63,097.00	3,57,547.00
Bolero Camper (Old)	15.00%	4,61,567.00	-	-	-	4,61,567.00	69,235.00	3,92,332.00
JCB Machine	15.00%	9,67,869.00	-	-	-	9,67,869.00	1,45,180.00	8,22,689.00
Mahindra Scorpio	15.00%	5,02,848.00	-	-	-	5,02,848.00	75,427.00	4,27,421.00
Mobile Asstes	15.00%	47,901.70	-	-	-	47,901.70	7,185.00	40,716.70
Mobile (Iphone 12Pro 128GB)	15.00%	-	-	1,01,610.00	-	1,01,610.00	7,621.00	93,989.00
Motorcycle	15.00%	84,087.76	-	-	-	84,087.76	12,613.00	71,474.76
Motor Gridar Machine	15.00%	80,98,375.00	-	-	-	80,98,375.00	12,14,756.00	68,83,619.00
Old Tractor	15.00%	1,92,566.00	-	-	-	1,92,566.00	28,885.00	1,63,681.00
Rolar Machine	15.00%	14,26,937.00	-	-	-	14,26,937.00	2,14,041.00	12,12,896.00
Tata Hitachi Machine	15.00%	31,81,564.00	-	-	-	31,81,564.00	4,77,235.00	27,04,329.00
Tata Truck Hywa 5790	15.00%	14,66,675.00	-	-	-	14,66,675.00	2,20,001.00	12,46,674.00
Tata Truck Hywa 5872	15.00%	8,23,650.00	-	-	-	8,23,650.00	1,23,548.00	7,00,102.00
Tata Truck Hywa 8212	15.00%	9,60,925.00	-	-	-	9,60,925.00	1,44,139.00	8,16,786.00
Tata Turck Hywa 7112	15.00%	7,94,750.00	-	-	-	7,94,750.00	1,19,213.00	6,75,537.00
Toyota Fourtuner	15.00%	-	36,84,273.00	-	-	36,84,273.00	5,52,641.00	31,31,632.00
Water Tank Purchase	15.00%	-	1,16,000.00	-	-	1,16,000.00	17,400.00	98,600.00
GOLD ORNAMENTS	0.00%	-	-	10,59,800.00	-	10,59,800.00	-	10,59,800.00
<b>Total</b>		<b>1,94,30,359.46</b>	<b>38,00,273.00</b>	<b>11,61,410.00</b>	-	<b>2,43,92,042.46</b>	<b>34,92,217.00</b>	<b>2,08,99,825.46</b>

(F.Y. 2020-21)

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Annexure for Sales**

<b>Particulars</b>	<b>Amount</b>
Sales of services	11,89,09,186.61
<b>Total</b>	<b>11,89,09,186.61</b>

(F.Y. 2020-21)

SHRI KARNI PLASTER & CONSTRUCTION COMPANY (Proprietor : HEER DAN CHARAN)  
S/O RIDMAL DAN CHARAN, VPO KAJOI, PHALSUND, JAISALMER, BHANIYANA, JAISALMER

**Annexure for Sales of services**

<b>Particulars</b>	<b>Amount</b>
Sub Contract Receipt 12%	57,90,039.00
Transport Vechile Hire Receipt 18%	11,31,19,147.61
<b>Total</b>	<b>11,89,09,186.61</b>

**SHRI KARNI PLASTER & CONSTRUCTION COMPANY**  
S/O RIDMAL DAN CHARAN, VPO KAJOI, VPO KAJOI, VPO  
KAJOI, Jaisalmer, RAJASTHAN, 345001

Schedule "C"

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. General :-  
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-  
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-  
Fixed Assets are stated at their written down value.
4. Depreciation :-  
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Inventories :-  
NIL
6. Borrowing cost:-  
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence.
7. Investments :-  
Investments are stated at cost.
8. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
9. The carrying amount of inventories as on 31/03/2021 is as follows:  
Finished Goods: Rs. **Nil**

Schedule `A` to `C` Signed for Identification  
As per Our Separate Audit Report of Even date attached.

**For PRAVEEN VYAS & ASSOCIATES**

**Chartered Accountants**

**Sd/-**

**(PRAVEEN KUMAR VYAS)**

**CHARTERED**

**Membership No. 408966**

**Registration No. 0014402C**

**Place:- JAISALMER**

**Date: - 15/02/2022**

**For SHRI KARNI PLASTER &  
CONSTRUCTION COMPANY**

**Sd/-**

**(HEER DAN CHARAN)**

**Proprietor**

**ACCOUNTANTS**