



D. K. Patel & Associates

CHARTERED ACCOUNTANTS

Independent Auditors' Report

- 1 We have examined the Balance Sheet as at **31st March 2017** and the Profit & Loss Account for the year ended on that date, attached herewith, of **AAKRUTI BUILDCON, Add : 202, Fortune Square, Above Bank Of India, Kotecha Chowk, University Road, Rajkot - 360007 (PAN-ABEFA574QL)**, and a summary of significant accounting policies and other explanatory information relating thereto.
- 2 In our opinion and to the best of our information and according to the explanations given to us, we certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at **202, Fortune Square, Above Bank Of India, Kotecha Chowk, University Road, Rajkot - 360007** and at **NIL** branches.
- 3 (a)(i) We report the following observations/comments/discrepancies/inconsistencies, if any :

(ii) We also state the following :

Assessee's Responsibility :

Assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance of the concern in accordance with generally accepted Financial Reporting Framework & applicable Accounting Standards in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility :

Our responsibility is to express an opinion on the aforesaid financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures, to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the assessee's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the assessee's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by assessee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





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(b) Subject to above :

- (A) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit.
- (B) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view in conformity with the accounting principles generally accepted in India:
- (i) in the case of the Balance Sheet, of the state of affairs of the assessee as at 31.03.2017 and
- (ii) in the case of the Profit and Loss Account, of the Profit/ loss for the year ended on that date.

Place : RAJKOT

Date : 18 JUL 2017

For, D. K. PATEL & ASSOCIATES

Chartered Accountants

F.R. No. 114200W



(CA D.K.PATEL)

PROPRIETOR

M.No. 75081

Name : DHIRENDRA KUMAR PATEL

Add : "Varun", 3/5 Gulab Watika, B/h Pyramid Towers, Amin Marg, Rajkot-360001