M/s VASANI SUNBUILDCON LLP
Status: Limited Liability Partnership

PAN: AARFV3180B
LLPIN: AAN-9934

STATUTORY AUDIT REPORT
(Rule 24 of LLP Rules, 2009)

Financial Year: 2021-2022
Assessment Year: 2022-2023

Pramodkumar Dad & Associates
Chartered Accountants

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Independent Auditor's Report

To,
The Members of
M/s Vasani Sunbuildcon LLP

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Vasani Sunbuildcon LLP ("the LLP")**, which comprise the Balance Sheet as at 31st March 2022, and the statement of Profit and Loss Account for the year then ended, and a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the LLP Act, 2008 ('Act') in the manner so required and give a true and fair view in conformity with Accounting Standards and accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March 2022, and its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing issue by Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the LLP in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Audit will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Audit (SAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- Conclude on the appropriateness of use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Report on other legal and regulatory requirements

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.

(c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the accounting standards issued by the Institute of Chartered Accountants of India.

For, Pramodkumar Dad & Associates
Chartered Accountants

PRAMODKUMAR DAD & ASSOCIATES
FRN : 115869W
AHMEDABAD
CHARTERED ACCOUNTANTS

Abhishek

CA Abhishek Dad (Partner)
MRN: 131918
FRN: 115869W

Place: Ahmedabad
Date: 17-08-2022
UDIN: 22131918APFJAM1577

Vasani Sunbuildcon LLP
Significant Accounting Policies for the year ended March 31, 2022

Corporate information:

Vasani Sunbuildcon LLP was incorporated on 10th of January 2019 (Registration No. AAN-9934). The business of the LLP is to organize, develop, design, build, construct, develop any site or estate, to hold land and building/s and developments and to perform related ancillary activities. The business address is at 501, Time Square Building, Opp. Iscon Arcade, C.G. Road, Ahmedabad-380006.

1. Summary of Significant Accounting Policies:

1.1. Basis of Preparation

a) The Financial Statements have been prepared to comply in all material aspects with the applicable Accounting Standards. The financial statements have been prepared under the historical cost convention on an accrual basis in accordance with accounting principles generally accepted in India.
b) Accounting policies not referred to otherwise are consistent with generally accepted accounting principles and are followed consistently.
c) There is no such change in accounting policy having material impact on accounts.
d) All assets and liabilities have been classified as Current or Non-current as per normal operating cycle of 12 months and other criteria of the entity.

1.2. Use of Estimates

The preparation of the financial statements requires management to make estimates, assumptions and judgments that affect the reported balances of assets and liabilities and disclosures as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates considering different assumptions and conditions.

Estimates and underlying assumptions are reviewed on an ongoing basis. Impact on account of revisions to accounting estimates are recognized in the period in which the estimates are revised, and future periods are affected.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying values of assets and liabilities within the next financial year are as under:

a) Going Concern
b) Rate of depreciation
c) Litigations
d) Recoverability of trade receivables
e) Provisions

1.3. Property, Plant and Equipment and Depreciation

Tangible Assets

Tangible Assets are stated at their original cost of acquisition, less accumulated depreciation and impairment provision. Cost includes all incidental expenses related to acquisition and installation. Depreciation is provided as per rates prescribed under Income Tax Act, 1961 and related Rules thereon. Depreciation on fixed assets is

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calculated on written down value as per the rates prevailing under IT Rules and the same basis is used for preparation of financial accounts.

Intangible Assets

Intangible assets are stated at their original cost of acquisition, less accumulated amortisation and impairment losses, if any. An Intangible Asset is recognised, where it is probable that the future economic benefits attributable to the Asset will flow to the enterprise and where its cost can be reliably measured.

1.4. Inventories

The cost of inventory comprises of Cost of Purchase, Conversion and other cost incurred in bringing the inventories to their present location and condition. Inventories comprise of stores, spares and consumables, work-in-progress, and finished Stock. Inventories are valued at the lower of cost and estimated net realizable value. Cost is determined on FIFO basis.

1.5. Revenue Recognition

Revenue is recognized on the basis of Percentage Completion Method (PCM) as per Guidance note on accounting of Real estate transactions issued by Institute of Chartered Accountants of India.

1.6. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

1.7. Current Tax and Deferred Tax

Current tax is measured at the amount computed under the Income Tax Act, 1961, or Book Profit computed under section 115JC, whichever is higher, and correspondingly set-off available under section 115JD is credited to the Statement of Profit and Loss of the financial year. As a matter of prudence and materiality, Deferred taxes are not accounted and provided for in the preparation of financial statements.

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Vasani Sunbuildcon LLP

Balance Sheet As At March 31, 2022

(In Rs.)

	Particulars	Note No.	FY 2021-22	FY 2020-21
I	**Equity and Liabilities**			
1	**Partners' funds**			
	(a) Partners' Capital and Contribution	2	7,32,33,146	8,85,96,707
	(b) Reserves and Surplus	3	-	(4,25,075)
2	**Non-current liabilities**			
	(a) Long-term borrowings	-	-	-
	(b) Deferred tax liabilities (Net)	-	-	-
	(c) Other Long term liabilities	-	-	-
	(d) Long-term provisions	-	-	-
3	**Current liabilities**			
	(a) Short-term borrowings	4	6,10,75,000	2,84,25,000
	(b) Trade payables			
	(i) Total outstanding dues of micro enterprises and small enterprises; and	5	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		85,87,280	42,10,491
	(c) Other current liabilities	6	3,32,60,537	2,37,63,672
	(d) Short-term provisions	7	16,05,000	-
	Total		**17,77,60,963**	**14,45,70,794**
II	**Assets**			
1	**Non Current Assets**			
	(a) Property, Plant & Equipment and Intangible assets			
	(i) Property, Plant and Equipment	8	2,26,280	2,22,677
	(ii) Intangible assets	-	-	-
	(iii) Capital work-in-progress	-	-	-
	(iv) Intangible assets under development	-	-	-
	(b) Non-current investments	-	-	-
	(c) Deferred tax assets (net)	-	-	-
	(d) Long-term loans and advances	-	-	-
	(e) Other non-current assets	9	32,152	32,152
2	**Current Assets**			
	(a) Current investments	-	-	-
	(b) Inventories	10	17,39,04,543	14,18,97,145
	(c) Trade receivables	11	14,00,000	-
	(d) Cash and cash equivalents	12	10,85,200	7,09,959
	(e) Short-term loans and advances	13	4,16,788	17,08,861
	(f) Other current assets	14	6,96,000	-
	Total		**17,77,60,963**	**14,45,70,794**
Significant Accounting Policies		1		

Notes form an integral part of these financial Statements

As per our report of even date attached

For M/s Pramodkumar Dad & Associates
Chartered Accountants

Abhishek

Abhishek Dad
Partner
Membership No.: 131918
Place: Ahmedabad
Date: 17-08-2022

PRAMODKUMAR DAD & ASSOCIATES
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For Vasani Sunbuildcon LLP

Samip Shah
Partner
DIN: 07209108

Jagdish Patel
Partner
DIN: 07476875
Place: Ahmedabad
Date: 17-08-2022

Vasani Sunbuildcon LLP

Statement Of Profit & Loss For The Year Ended On March 31, 2022

(In Rs.)

	Particulars	Note No.	FY 2021-22	FY 2020-21
I	Revenue from Operations	15	6,15,00,000	-
II	Other income	-	-	-
III	**Total Income (III)**		**6,15,00,000**	-
IV	Expenses			
	(a) Cost of materials consumed	16	3,01,55,127	3,83,52,377
	(b) Purchases of Stock-in-Trade	-	-	-
	(c) Changes in inventories	17	(3,20,07,398)	(8,90,83,445)
	(d) Employee benefits expense	18	9,51,650	3,07,500
	(e) Depreciation and amortization expense	8	43,395	32,104
	(f) Other expenses	19	5,44,77,280	5,08,16,540
	Total expenses (IV)		**5,36,20,054**	**4,25,075**
V	**Profit / (Loss) before exceptional & extraordinary items, Partners remuneration and tax (III-IV)**		**78,79,946**	**(4,25,075)**
VI	Exceptional items		-	-
VII	**Profit / (Loss) before extraordinary items, Partners remuneration and tax (V-VI)**		**78,79,946**	**(4,25,075)**
VIII	Extraordinary Items		-	-
IX	**Profit / (Loss) before Partners remuneration and tax (VII-VIII)**		**78,79,946**	**(4,25,075)**
X	Partners Remuneration		-	-
XI	**Profit / (Loss) before tax (IX-X)**		**78,79,946**	**(4,25,075)**
XII	Tax expense			
	(1) Current tax		16,05,000	-
	(2) Excess/Short provision for tax of earlier years		-	-
	(3) Deferred tax		-	-
XIII	**Profit / (Loss) for the period from continuing operations (XI-XII)**		**62,74,946**	**(4,25,075)**
XIV	Profit / (loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	**Profit / (Loss) from Discontinuing operations (after tax) (XIV-XV)**		-	-
XVII	**Profit / (Loss) for the year (XIII + XVI)**		**62,74,946**	**(4,25,075)**
	Significant Accounting Policies	1		
	Notes form an integral part of these financial Statements			

As per our report of even date attached

For M/s Pramodkumar Dad & Associates
Chartered Accountants

Abhishek

PRAMODKUMAR DAD & ASSOCIATES
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Abhishek Dad
Partner
Membership No.: 131918
Place: Ahmedabad
Date: 17-08-2022

For Vasani Sunbuildcon LLP

Samip Shah
Partner
DIN: 07209108

J.M. Patel

Jagdish Patel
Partner
DIN: 07476875
Place: Ahmedabad
Date: 17-08-2022

Vasani Sunbuildcon LLP

Notes to the Financial Statements for the year ended 31st March, 2022

(In Rs.)

8. Property Plant & Equipments

Block of Assets	Rate of Dep	Opening WDV	Additions		Deductions	Total	Depreciation	Closing WDV
			Before 180 Days	After 180 Days				
Block 15%								
Office Equipments								
Mobile Phone	15%	11,733	-	33,999	-	45,732	4,310	41,422
Water Tank	15%	23,437	-	-	-	23,437	3,515	19,921
Air conditioner	15%	1,68,133	-	-	-	1,68,133	25,220	1,42,913
Block 40%								
Computers			-					
Computer System	40%	19,374	-	12,999	-	32,373	10,349	22,023
Total		**2,22,677**	-	**46,998**		**2,69,675**	**43,395**	**2,26,280**

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Notes to the Financial Statements for the year ended 31st March, 2022

(In Rs.)

2. Partner's Capital Account

Partners' Fixed Capital

SN	Name Of Partner	PAN	P/L ratio	Opening Balance	Addition	Withdrawal	Closing Balance
1	Bharat Patel	AKLPP6868N	4%	10,000	-	-	10,000
2	Hiren Parikh	AFFPP0683L	10%	10,000	-	-	10,000
3	Jagdish Patel	ACTPP1194K	25%	10,000	-	-	10,000
4	Kaushal Shah	AZXPS5584M	10%	10,000	-	-	10,000
5	Naran Goyani	ACTPG6142Q	10%	10,000	-	-	10,000
6	Rajesh M Patel	ADGPP8295B	25%	10,000	-	-	10,000
7	Samip Shah	BKSPS8132G	4%	10,000	-	-	10,000
8	Viral Shah	AMMPS1193G	12%	10,000	-	-	10,000
	Total (Fixed)		**100%**	**80,000**			**80,000**

Partners' Current Capital

SN	Name Of Partner	PAN	P/L ratio	Opening Balance	Addition	Withdrawal	Interest / Remuneration	Share in Profit / (Loss)*	Closing Balance
1	Bharat Patel	AKLPP6868N	4%	29,49,374	-	19,00,000	-	2,33,995	12,83,368
2	Hiren Parikh	AFFPP0683L	10%	1,57,94,321	15,00,000	57,50,000	-	5,84,987	1,21,29,308
3	Jagdish Patel	ACTPP1194K	25%	1,87,73,735	1,06,48,284	1,18,75,000	-	14,62,468	1,90,09,487
4	Kaushal Shah	AZXPS5584M	10%	1,43,43,369	13,00,000	74,50,000	-	5,84,987	87,78,356
5	Naran Goyali	ACTPG6142Q	10%	23,67,134	31,50,000	47,50,000	-	5,84,987	13,52,121
6	Rajesh M Patel	ADGPP8295B	25%	1,62,73,735	1,73,48,284	1,53,75,000	-	14,62,468	1,97,09,487
7	Samip Shah	BKSPS8132G	4%	51,41,854	8,00,000	36,60,000	-	2,33,995	25,15,848
8	Viran Shah	AMMPS1193G	12%	1,28,73,185	15,00,000	67,00,000	-	7,01,985	83,75,169
	Total (Current)		**100%**	**8,85,16,707**	**3,62,46,568**	**5,74,60,000**	-	**58,49,871**	**7,31,53,146**
	Total (Fixed and Current)			**8,85,96,707**	**3,62,46,568**	**5,74,60,000**	-	**58,49,871**	**7,32,33,146**

*Share in Profit / (Loss) is calculated as per balance available in Reserves and Surplus account.

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Vasani Sunbuildcon LLP

Notes To The Financial Statements for the year ended 31st March, 2022

(In Rs.)

3. Reserves and Surplus

Particulars	FY 2021-22	FY 2020-21
Surplus		
Opening	(4,25,075)	-
Add: Profit / (Loss) for the year	62,74,946	(4,25,075)
Less: Distribution	(58,49,871)	-
Total	**0**	**(4,25,075)**

4. Short Term Borrowings

Particulars	FY 2021-22	FY 2020-21
Unsecured		
Loans and Advances from Related Parties		
Sunbuildcon Project LLP	6,10,75,000	2,84,25,000
Total	**6,10,75,000**	**2,84,25,000**

5. Trade Payables

Particulars	FY 2021-22	FY 2020-21
Total outstanding dues of creditors other than MSME	85,87,280	42,10,491
Total	**85,87,280**	**42,10,491**

(i) Details of dues to Micro and Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006. This information has been determined to the extent such parties have been identified on the basis of information available with the LLP and relied upon by auditors.

The details as required by MSMED Act are given below:	FY 2021-22	FY 2020-21
The amounts remaining unpaid to any supplier at the end of the year		
(a) Principal Amount	-	-
(b) Interest Amount	-	-
The amounts of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006	-	-
The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006	-	-

(ii) Ageing for trade payables

(Outstanding for following periods from due date of payment)

Particulars	FY 2021-22	FY 2020-21
Undisputed Other than MSME		
Unbilled	-	-
Not due	-	-
Less than 1 Year	85,87,280	67,53,724
1 - 2 Year	-	-
2 - 3 year	-	-
More than 3 years	-	-
Total	**85,87,280**	**67,53,724**

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(In Rs.)

6. Other Current Liabilities

Particulars	FY 2021-22	FY 2020-21
Others		
Statutory Liabilities	14,89,584	1,58,932
Staff Salary Payable	1,84,253	1,03,672
Advance from Customers	3,15,17,450	-
Others	69,250	2,35,01,068
Total	**3,32,60,537**	**2,37,63,672**

7. Short Term Provision

Particulars	FY 2021-22	FY 2020-21
Provision for Taxation	16,05,000	-
Total	**16,05,000**	-

9. Other Non-Current Assets

Particulars	FY 2021-22	FY 2020-21
Security Deposit Electricity - Consumer	32,152	32,152
Total	**32,152**	**32,152**

10. Inventories

Particulars	FY 2021-22	FY 2020-21
Work in Progress	1,06,07,282	14,18,97,145
Finished Goods	16,32,97,261	-
Total	**17,39,04,543**	**14,18,97,145**

11. Trade Receivables

Particulars	FY 2021-22	FY 2020-21
Unsecured and Considered good		
Trade Receivables	14,00,000	-
Total	**14,00,000**	-

(i) Ageing for trade receivables
(Outstanding for following periods from due date of payment)

Particulars	FY 2021-22	FY 2020-21
Undisputed Trade receivables – considered good		
Trade receivables - Billed		
Less than 6 Months	-	-
6 Months - 1 Year	14,00,000	-
1-2 Years	-	-
2-3 Years	-	-
More than 3 Years	-	-
Total	**14,00,000**	-

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Vasani Sunbuildcon LLP

Notes To The Financial Statements for the year ended 31st March, 2022

(In Rs.)

12. Cash and Cash Equivalents

Particulars	FY 2021-22	FY 2020-21
Cash on Hand	1,23,879	77,554
Balance with Banks		
ICICI Bank Current A/c-029505003821	9,61,321	6,32,405
ICICI Bank RERA Retention Current A/c-029505004204	-	-
ICICI Bank RERA Collection Current A/c-029505004205	-	-
Total	**10,85,200**	**7,09,959**

13. Short Term Loans and Advances

Particulars	FY 2021-22	FY 2020-21
Unsecured, Considered Good		
Other Advances		
Akash Prajapati	23,649	-
Pooja Corporation	-	16,39,486
Rameshkumar Kumawat	2,55,139	-
Vasani Electricals	38,000	-
Credai Ahmedabad	-	69,375
Jaldeep Electricals Pvt. Ltd.	1,00,000	-
Total	**4,16,788**	**17,08,861**

14. Other Current Assets

Particulars	FY 2021-22	FY 2020-21
Others		
TDS Receivable (Credit for FY 2021-22)	6,15,000	-
TDS Receivable (Credit for FY 2022-23)	81,000	-
Total	**6,96,000**	**-**

15. Revenue from Operations

Particulars	FY 2021-22	FY 2020-21
Other Operating Revenues		
Sale of Products and Services	6,15,00,000	-
Total	**6,15,00,000**	**-**

16. Cost of material consumed

Particulars	FY 2021-22	FY 2020-21
Opening Stock	-	-
Add:		
Land at Survery no. 56A TP No.71 FP No.25/1 - Serinity	1,02,50,000	-
Land at Survery no. 56A FP No. 25/1 - Suryansh Villa	-	2,45,06,741
Material Purchase	1,99,05,127	1,38,45,636
Less: Closing Stock	-	-
Cost of material consumed	**3,01,55,127**	**3,83,52,377**

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Vasani Sunbuildcon LLP

Notes To The Financial Statements for the year ended 31st March, 2022

(In Rs.)

17. Change in Inventories

Particulars	FY 2021-22	FY 2020-21
Stock at the beginning of the year		
Finished Goods	-	-
Work in Progress	14,18,97,145	5,28,13,700
Stock in Trade	-	-
	14,18,97,145	**5,28,13,700**
Less: Stock at the end of the year		
Finished Goods	16,32,97,261	-
Work in Progress	1,06,07,282	14,18,97,145
Stock in Trade	-	-
	17,39,04,543	**14,18,97,145**
Total	**(3,20,07,398)**	**(8,90,83,445)**

18. Employee Benefit Expenses

Particulars	FY 2021-22	FY 2020-21
Salaries, Wages & Bonus	9,51,650	3,07,500
Total	**9,51,650**	**3,07,500**

19. Other Expenses

Particulars	FY 2021-22	FY 2020-21
Site Expenses	4,38,51,361	4,20,88,202
Statutory Expenses	91,16,804	82,67,294
Advertisement and Promotional Expenses	11,65,181	3,75,572
Administrative & Other Expenses	3,43,934	85,472
Total	**5,44,77,280**	**5,08,16,540**

PRAMODKUMAR DAD & ASSOCIATES
FRN : 115869W
AHMEDABAD
CHARTERED ACCOUNTANTS

20. Balance Confirmation

Balances under Trade receivables and Trade payables are subject to confirmations and adjustments, if any.

21. Unsecured Loan

LLP has taken unsecured loans from various parties and amount of Rs. 6,10,75,000/- was outstanding as at the end of the year and the same has been shown under short term borrowings in the Balance Sheet. Unsecured loan balances are subject to confirmations and adjustments, if any.

22. Previous Year's figures have been regrouped / reclassified wherever necessary corresponding with the current year's classifications / disclosure.

As per our attached report of even date.

For Pramodkumar Dad & Associates	**For Vasani Sunbuildcon LLP**
Chartered Accountants	
PRAMODKUMAR DAD & ASSOCIATES FRN : 115869W AHMEDABAD CHARTERED ACCOUNTANTS	J.M. Patel
Abhishek Dad	**Samip Shah** / **Jagdish Patel**
Partner	**Partner** / **Partner**
MRN: 131918	**DIN: 07209108** / **DIN: 07476875**
FRN: 115869W	
Place: Ahmedabad	**Place: Ahmedabad**
Date: 17-08-2022	**Date: 13-09-2022**