

Audit Report

For The Year Ended On 31/03/2017

OF

SAT DEVELOPERS

R.F. COMPOUND, 11 BHOOLA NAGA, NR. RAILWAY CROSSING

BILIMORA

BILIMORA-393021

PAN: ADE33171N



SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

211, TAL PALA ALI, GAYATI NAGAR SOCIETY,

DEERA ROAD,

BILIMORA-393131

Kin No. 3127661662

PAN: BHT756000

SUHAIL H. MEMON & ASSOCIATES
Chartered Accountants

FORM NO. 200

Form No. 66(1)(b)

Audit report under section 44AB of the Income-tax Act, 1961, in the case
of a person referred to in clause (b) of sub-rule (7) of rule 6C

1. I have examined the books kept at 111, The Mall, 2017, and the Profit and Loss account for the
period beginning from 01-04-2016 till the end on 31-03-2017 attached herewith, of

Name : SAI DHEEVI CHAKR

Address : 111, COMPOUND, CHANDAN NAGAR, RAILWAY CROSSING,
BILIMBERA, BILIMBERA-751006 (B-2) 21

PAN : AAKR8852L

2. I 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 BILIMBERA BILIMBERA and New branch at

3. (a) I report the following observations/comments on the operations of the assessee during
ASTTR-2016-2017 (B-2) 21

(b) Substantive :-

- (A) I have obtained all the information and explanation which, to the best of my
knowledge and belief, were necessary for the purposes of the audit

- (B) In my opinion, proper books of account have been kept by the assessee at the head office and branch
of the assessee in accordance with the knowledge and belief from measures for the
ascertainment of the books

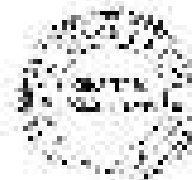
- (C) In my opinion and to the best of my knowledge and according to the explanation given to me, the
accounts maintained by the assessee are in accordance with the provisions of the Act

- (D) In the case of the assessee, audit of the books of the assessee for the year ending on 31st
March, 2017

- (E) In the case of the assessee, audit of the books of the assessee for the year ending on 31st
March, 2017

4. The statement of particulars required to be furnished by the assessee in Form
No. 200C

5. In my opinion and to the best of my knowledge and according to the explanation given to me, the
particulars shown in the statement No. 200C and the Annexure thereto are true and correct except
the following observations/qualifications, if any:



Date	Cash Receipts To Date	Comments (What is noted?)
1	Remittance paid over for credit - then payment is through account again charged for a not sufficient	Check first time seeing the name of the person
2	Import of fuel is carried by Ender Store - for the amount of the invoice is added	No. 111 Reported by the person
3	Import of fuel is carried by Ender Store - for the amount of the invoice is added. Also, the amount of the invoice is added. Also, the amount of the invoice is added. Also, the amount of the invoice is added.	No. 111 Reported by the person

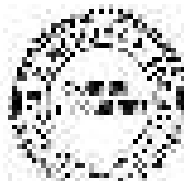
For GARDENHURST

[Signature]

MANAGEMENTIAL DEAL
PARTNER

Phone: 011-11-1111

Mail: 011-111111



For GARDENHURST MANAGEMENTIAL DEAL

Phone: 011-11-1111

Mail: 011-111111

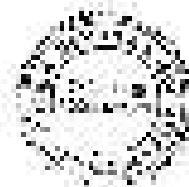
Phone: 011-11-1111

Mail: 011-111111

Phone: 011-11-1111

Annexure to Form No. 200 (Form No. 1) of the Tax Audit Report.

1. These Financial Statements are the responsibility of the Concerned Firm/Company's Management. Our responsibility is to express our opinion on these Financial Statements based on our Audit.
2. We conducted the Audit in accordance with Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit so that we reasonably determine those areas where the Financial Statements are free of material misstatements. Our Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Financial Statements. We also evaluate accounting the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. All rights and reserves, balances and ratios are confirmed.
4. We solely rely upon the management for particulars submitted by them and in that strength we have prepared the given information of the all clauses of the Form No. 200 which is in the report.



SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

BALANCE SHEET

As at 31st March 2021

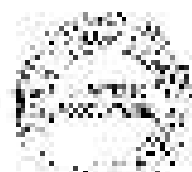
As per the statement of assets and liabilities of the company as at the end of the financial year 2020-21.

PART I

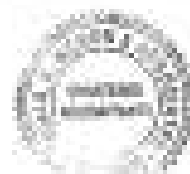
01	Particulars	Amount	Amount
02	Assets		
03	Fixed Assets		
04	Land and Buildings		
05	Plant and Machinery		
06	Investment in Shares		
07	Current Assets		
08	Stocks		
09	Debtors		
10	Prepaid Expenses		
11	Other Current Assets		
12	Total		
13	Liabilities		
14	Capital		
15	Reserves		
16	Current Liabilities		
17	Long Term Liabilities		
18	Total		

PART II

01	Particulars	Amount	Amount
02	Fixed Assets		
03	Land and Buildings		
04	Plant and Machinery		
05	Investment in Shares		
06	Current Assets		
07	Stocks		
08	Debtors		
09	Prepaid Expenses		
10	Other Current Assets		
11	Total		
12	Liabilities		
13	Capital		
14	Reserves		
15	Current Liabilities		
16	Long Term Liabilities		
17	Total		



B		Ledger				
(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts are maintained in a computer system, identify the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)						
SNo.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	Pin Code
1	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Book, Ledger	R.P. COMPOUND CHANDOLA NAKA, NR. RAILWAY CROSSING	DELHARA	DELHARA DELHARA	GUJARAT	386111
(c) List of books of account and nature of relevant documents covered:						
SNo.	Books Covered					
1	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Book, Ledger					
12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (84AC, 44AD, 44AF, 44B, 44BB, 44BBB, 44BSC, Chapter XIVC, Part I schedule of any other relevant section.)						
SNo.	Section	Description	Amount			
1	N/A	N/A	N/A			
13. (a) Method of accounting employed in the previous year.						
(b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.						
(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.						
SNo.	Particulars	Increase in profit	Decrease in profit			
1	N/A	N/A	N/A			
(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(3).						
SNo.	Particulars	Increase in profit	Decrease in profit			
1	N/A	N/A	N/A			
(e) If answer to (d) above is in the affirmative, give details of such adjustments.						
SNo.	ICDS	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net effect (Rs.)		
1	N/A	N/A	N/A	N/A		
N/A						
(f) Disclosure as per ICDS:						
SNo.	ICDS	Disclosure				
1	ICDS-I Accounting Policies	As per Accounting Policies & Notes to Financial Statement.				
2	ICDS-II Valuation of Inventory	As per Accounting Policies & Notes to Financial Statement.				
3	ICDS-III Construction Contracts	As per Accounting Policies & Notes to Financial Statement.				
4	ICDS-IV Revenue Recognition	As per Accounting Policies & Notes to Financial Statement.				
5	ICDS-ICDS-V Tangible Fixed Assets	As per Fixed Assets & Depreciation Chapter covered in Form 3CD.				
6	ICDS-VI Government Grants	N/A				
7	ICDS-VII Borrowing Costs	As per Accounting Policies & Notes to Financial Statement.				
8	ICDS-VI Provisions, Contingent Liabilities & Contingent Assets	Provisions, Contingent Liabilities & Assets have been disclosed by way of notes in the Notes on Accounts, if required.				
14. (a) Method of valuation of closing stock employed in the previous year.						
(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:						
SNo.	Particulars	Increase in profit	Decrease in profit			



1. Name		H1		H2	
2. Give details of the following items of the capital account and the expenditure thereon:					
Date		Name of the company		Amount in Rs. (in lakhs)	
H1		H1		H1	
3. Give details of the following items of the capital account and the expenditure thereon:					
(a) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(b) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(c) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(d) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(e) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(f) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(g) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(h) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(i) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(j) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(k) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(l) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(m) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(n) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(o) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(p) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(q) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(r) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(s) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(t) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(u) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(v) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(w) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(x) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(y) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	
(z) The amount of the capital account and the expenditure thereon:					
Date		Description		Amount	
H1		H1		H1	





1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

Sl. No.	Particulars	Previous Year			Preceding period Year		
		A			B		
(a)	Total turnover of the assessee						
(b)	Gross profit / Turnover			0.00%			0.00%
(c)	Net profit / Turnover			0.00%			0.00%
(d)	Stock-in-trade / Turnover			0.00%			0.00%
(e)	Material consumed / Value added / Profit produced			0.00%			0.00%
11.	Please furnish the details of demand raised or refund issued during the previous year under any law lower than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.						
Sl. No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type of demand raised/ refund received	Date of demand raised/ refund received	Amount	Remarks	
1	140	140	140	140	140	140	

For DEVELOPERS

KARAN SINGH

KARAN SINGH (U) 1998
PARTNER

Place : BHILAI
Date : 05/11/2017



For KUNAL K. MISHRA & ASSOCIATES
Chartered Accountant

KUNAL K. MISHRA
Proprietor
Moms No: 14000
PAN : 12000000

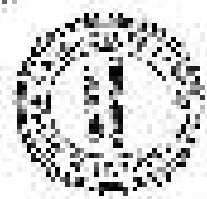
SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

Sl. No.	Particulars	Debit	Credit	Balance
1	Balance b/d			
2	By Cash		100000	100000
3	To Cash	100000		
4	By Cash		50000	50000
5	To Cash	50000		
6	By Cash		25000	25000
7	To Cash	25000		
8	By Cash		12500	12500
9	To Cash	12500		
10	By Cash		6250	6250
11	To Cash	6250		
12	By Cash		3125	3125
13	To Cash	3125		
14	By Cash		1562	1562
15	To Cash	1562		
16	By Cash		781	781
17	To Cash	781		
18	By Cash		390	390
19	To Cash	390		
20	By Cash		195	195
21	To Cash	195		
22	By Cash		97	97
23	To Cash	97		
24	By Cash		48	48
25	To Cash	48		
26	By Cash		24	24
27	To Cash	24		
28	By Cash		12	12
29	To Cash	12		
30	By Cash		6	6
31	To Cash	6		
32	By Cash		3	3
33	To Cash	3		
34	By Cash		1	1
35	To Cash	1		
36	By Cash		0	0
37	To Cash	0		
38	By Cash		0	0
39	To Cash	0		
40	By Cash		0	0
41	To Cash	0		
42	By Cash		0	0
43	To Cash	0		
44	By Cash		0	0
45	To Cash	0		
46	By Cash		0	0
47	To Cash	0		
48	By Cash		0	0
49	To Cash	0		
50	By Cash		0	0
51	To Cash	0		
52	By Cash		0	0
53	To Cash	0		
54	By Cash		0	0
55	To Cash	0		
56	By Cash		0	0
57	To Cash	0		
58	By Cash		0	0
59	To Cash	0		
60	By Cash		0	0
61	To Cash	0		
62	By Cash		0	0
63	To Cash	0		
64	By Cash		0	0
65	To Cash	0		
66	By Cash		0	0
67	To Cash	0		
68	By Cash		0	0
69	To Cash	0		
70	By Cash		0	0
71	To Cash	0		
72	By Cash		0	0
73	To Cash	0		
74	By Cash		0	0
75	To Cash	0		
76	By Cash		0	0
77	To Cash	0		
78	By Cash		0	0
79	To Cash	0		
80	By Cash		0	0
81	To Cash	0		
82	By Cash		0	0
83	To Cash	0		
84	By Cash		0	0
85	To Cash	0		
86	By Cash		0	0
87	To Cash	0		
88	By Cash		0	0
89	To Cash	0		
90	By Cash		0	0
91	To Cash	0		
92	By Cash		0	0
93	To Cash	0		
94	By Cash		0	0
95	To Cash	0		
96	By Cash		0	0
97	To Cash	0		
98	By Cash		0	0
99	To Cash	0		
100	By Cash		0	0
101	To Cash	0		
102	By Cash		0	0
103	To Cash	0		
104	By Cash		0	0
105	To Cash	0		
106	By Cash		0	0
107	To Cash	0		
108	By Cash		0	0
109	To Cash	0		
110	By Cash		0	0
111	To Cash	0		
112	By Cash		0	0
113	To Cash	0		
114	By Cash		0	0
115	To Cash	0		
116	By Cash		0	0
117	To Cash	0		
118	By Cash		0	0
119	To Cash	0		
120	By Cash		0	0
121	To Cash	0		
122	By Cash		0	0
123	To Cash	0		
124	By Cash		0	0
125	To Cash	0		
126	By Cash		0	0
127	To Cash	0		
128	By Cash		0	0
129	To Cash	0		
130	By Cash		0	0
131	To Cash	0		
132	By Cash		0	0
133	To Cash	0		
134	By Cash		0	0
135	To Cash	0		
136	By Cash		0	0
137	To Cash	0		
138	By Cash		0	0
139	To Cash	0		
140	By Cash		0	0
141	To Cash	0		
142	By Cash		0	0
143	To Cash	0		
144	By Cash		0	0
145	To Cash	0		
146	By Cash		0	0
147	To Cash	0		
148	By Cash		0	0
149	To Cash	0		
150	By Cash		0	0
151	To Cash	0		
152	By Cash		0	0
153	To Cash	0		
154	By Cash		0	0
155	To Cash	0		
156	By Cash		0	0
157	To Cash	0		
158	By Cash		0	0
159	To Cash	0		
160	By Cash		0	0
161	To Cash	0		
162	By Cash		0	0
163	To Cash	0		
164	By Cash		0	0
165	To Cash	0		
166	By Cash		0	0
167	To Cash	0		
168	By Cash		0	0
169	To Cash	0		
170	By Cash		0	0
171	To Cash	0		
172	By Cash		0	0
173	To Cash	0		
174	By Cash		0	0
175	To Cash	0		
176	By Cash		0	0
177	To Cash	0		
178	By Cash		0	0
179	To Cash	0		
180	By Cash		0	0
181	To Cash	0		
182	By Cash		0	0
183	To Cash	0		
184	By Cash		0	0
185	To Cash	0		
186	By Cash		0	0
187	To Cash	0		
188	By Cash		0	0
189	To Cash	0		
190	By Cash		0	0
191	To Cash	0		
192	By Cash		0	0
193	To Cash	0		
194	By Cash		0	0
195	To Cash	0		
196	By Cash		0	0
197	To Cash	0		
198	By Cash		0	0
199	To Cash	0		
200	By Cash		0	0

Particulars of Cash and Bank Balances as on 31st March 2020

Sl. No.	Particulars	Debit	Credit	Balance
1	Balance b/d			
2	By Cash		100000	100000
3	To Cash	100000		
4	By Cash		50000	50000
5	To Cash	50000		
6	By Cash		25000	25000
7	To Cash	25000		
8	By Cash		12500	12500
9	To Cash	12500		
10	By Cash		6250	6250
11	To Cash	6250		
12	By Cash		3125	3125
13	To Cash	3125		
14	By Cash		1562	1562
15	To Cash	1562		
16	By Cash		781	781
17	To Cash	781		
18	By Cash		390	390
19	To Cash	390		
20	By Cash		195	195
21	To Cash	195		
22	By Cash		97	97
23	To Cash	97		
24	By Cash		48	48
25	To Cash	48		
26	By Cash		24	24
27	To Cash	24		
28	By Cash		12	12
29	To Cash	12		
30	By Cash		6	6
31	To Cash	6		
32	By Cash		3	3
33	To Cash	3		
34	By Cash		1	1
35	To Cash	1		
36	By Cash		0	0
37	To Cash	0		
38	By Cash		0	0
39	To Cash	0		
40	By Cash		0	0
41	To Cash	0		
42	By Cash		0	0
43	To Cash	0		
44	By Cash		0	0
45	To Cash	0		
46	By Cash		0	0
47	To Cash	0		
48	By Cash		0	0
49	To Cash	0		
50	By Cash		0	0
51	To Cash	0		
52	By Cash		0	0
53	To Cash	0		
54	By Cash		0	0
55	To Cash	0		
56	By Cash		0	0
57	To Cash	0		
58	By Cash		0	0
59	To Cash	0		
60	By Cash		0	0
61	To Cash	0		
62	By Cash		0	0
63	To Cash	0		
64	By Cash		0	0
65	To Cash	0		
66	By Cash		0	0
67	To Cash	0		
68	By Cash		0	0
69	To Cash	0		
70	By Cash		0	0
71	To Cash	0		
72	By Cash		0	0
73	To Cash	0		
74	By Cash		0	0
75	To Cash	0		
76	By Cash		0	0
77	To Cash	0		
78	By Cash		0	0
79	To Cash	0		
80	By Cash		0	0
81	To Cash	0		
82	By Cash		0	0
83	To Cash	0		
84	By Cash		0	0
85	To Cash	0		
86	By Cash		0	0
87	To Cash	0		
88	By Cash		0	0
89	To Cash	0		
90	By Cash		0	0
91	To Cash	0		
92	By Cash		0	0
93	To Cash	0		
94	By Cash		0	0
95	To Cash	0		
96	By Cash		0	0
97	To Cash	0		
98	By Cash		0	0
99	To Cash	0		
100	By Cash		0	0



SUHAIL H. MEMON & ASSOCIATES
Chartered Accountants

Certificate under section 404(3)

To
SUHAIL H. MEMON & ASSOCIATES
SUHAIL H. MEMON & ASSOCIATES
Chartered Accountants
Firm No. 100114
Firm No. 100114
Firm No. 100114
Firm No. 100114
Firm No. 100114
Firm No. 100114
Firm No. 100114
Firm No. 100114

For the purpose of the certificate, the period is from 01-01-2017 to 31-03-2017

CERTIFICATE

That the firm has examined the financial statements of the company for the period 01-01-2017 to 31-03-2017 and has found them to be correct and true and has not detected any fraud or irregularity in the accounts of the company for the period 01-01-2017 to 31-03-2017.

FOR THE FIRM



CHARTERED ACCOUNTANT
REGISTERED

SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

Certificate under section 209BB & 209T

To
SUHAIL H. MEMON & ASSOCIATES
SUHAIL HANE MEMON
Proprietor
Mem.No. : 16214
FIR.No. : 1007TH
JLR, TA' PALACE, DAYATEMAGAR SOCIETY,
DWARA ROAD,
BILIMORA - 39201,
PN.

Sub: Audit of accounts for the year ended on 31st March 2017 of our firm

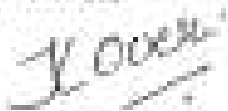
SAL DEVELOPERS

Dear Sir,

I/We hereby certify that all the loans/deposits taken/accepted in an amount exceeding the limits specified in section 209BB of Income Tax Act, 1961 and repayment thereof is specified w.r.209T of Income Tax Act, 1961 during the assessment year under consideration are either through account payee cheque or account payee bank draft.

I/We further certify that no loans/deposits were accepted or made or through bearer cheques and no repayment was made in a mode other than specified in section 209BB or 209T of the Income Tax Act, 1961.

For SAL DEVELOPERS



KARAN DINESH BHATTI (CICRA)
PARTNER

SUHAIL H. MEMON & ASSOCIATES

Chartered Accountants

GST DEVELOPMENTS

BALANCE SHEET AS ON 31. MARCH 2017

LIABILITIES	Edt No.	31-03-2017 Amount INR	ASSETS	Edt No.	31-03-2017 Amount INR
Capital	1	550000.00	Fixed Assets	7	550000.00
Secured Loans	2	1000000.00	Goodwill/Intang.	8	1000000.00
Unsecured Loans	3	1000000.00	Investments	9	1000000.00
Trade Payables	4	1000000.00	Debtors/Trade Cr.	10	1000000.00
Other Payables	5	1000000.00	Other Assets	11	1000000.00
	6	1000000.00	Assets not shown	12	1000000.00
Total		4500000.00	Total		4500000.00

For and to the credit of

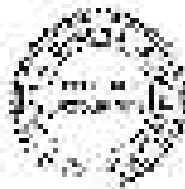
[Signature]

For and to the credit of

For and to the credit of

For and to the credit of

For and to the credit of



For and to the credit of

For and to the credit of

For and to the credit of

For and to the credit of

For and to the credit of

For and to the credit of

For and to the credit of

GAI DEVELOPERS

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2017

CyberLink: 2007

54100

TEL: 011 234 1974

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance b/d	250,000.00	By Opening Balance (Capital)	4,00,000.00
To Share Application	41,24,300.00	By Capital introduced	1,00,000.00
Total	43,74,300.00	Total	4,00,000.00

Order Number:

Σελίδα : 1

MARSHALL UNIVERSITY

Particulars		Amount (£)	Particulars		Amount (£)
To Opening Balance		40,000.00	By Opening Balance (Carried)		100,000.00
			By Capital Introduced		100,000.00
			By Closing Balance		70,000.00
	Total	40,000.00	Total		270,000.00

References

44413

	Paid in full	Amount
Cash Receipts from customers	\$600,000	\$600,000
Cash Receipts from bank	\$100,000	\$100,000
Total		\$700,000

Introduction

Summary

	Duration	Amount (\$)
John + Mike + David		4,000,000
Total		10,000,000

Power On/Off:

Keywords:

Particulars	Amount (Rs.)
General Fund - 1000000	1000000
General Fund - 2000000	2000000
General Fund - 3000000	3000000
General Fund - 4000000	4000000
General Fund - 5000000	5000000
General Fund - 6000000	6000000
General Fund - 7000000	7000000
General Fund - 8000000	8000000
General Fund - 9000000	9000000
General Fund - 10000000	10000000
General Fund - 11000000	11000000
General Fund - 12000000	12000000
General Fund - 13000000	13000000
General Fund - 14000000	14000000
General Fund - 15000000	15000000
General Fund - 16000000	16000000
General Fund - 17000000	17000000
General Fund - 18000000	18000000
General Fund - 19000000	19000000
General Fund - 20000000	20000000
General Fund - 21000000	21000000
General Fund - 22000000	22000000
General Fund - 23000000	23000000
General Fund - 24000000	24000000
General Fund - 25000000	25000000
General Fund - 26000000	26000000
General Fund - 27000000	27000000
General Fund - 28000000	28000000
General Fund - 29000000	29000000
General Fund - 30000000	30000000
General Fund - 31000000	31000000
General Fund - 32000000	32000000
General Fund - 33000000	33000000
General Fund - 34000000	34000000
General Fund - 35000000	35000000
General Fund - 36000000	36000000
General Fund - 37000000	37000000
General Fund - 38000000	38000000
General Fund - 39000000	39000000
General Fund - 40000000	40000000
General Fund - 41000000	41000000
General Fund - 42000000	42000000
General Fund - 43000000	43000000
General Fund - 44000000	44000000
General Fund - 45000000	45000000
General Fund - 46000000	46000000
General Fund - 47000000	47000000
General Fund - 48000000	48000000
General Fund - 49000000	49000000
General Fund - 50000000	50000000
General Fund - 51000000	51000000
General Fund - 52000000	52000000
General Fund - 53000000	53000000
General Fund - 54000000	54000000
General Fund - 55000000	55000000
General Fund - 56000000	56000000
General Fund - 57000000	57000000
General Fund - 58000000	58000000
General Fund - 59000000	59000000
General Fund - 60000000	60000000
General Fund - 61000000	61000000
General Fund - 62000000	62000000
General Fund - 63000000	63000000
General Fund - 64000000	64000000
General Fund - 65000000	65000000
General Fund - 66000000	66000000
General Fund - 67000000	67000000
General Fund - 68000000	68000000
General Fund - 69000000	69000000
General Fund - 70000000	70000000
General Fund - 71000000	71000000
General Fund - 72000000	72000000
General Fund - 73000000	73000000
General Fund - 74000000	74000000
General Fund - 75000000	75000000
General Fund - 76000000	76000000
General Fund - 77000000	77000000
General Fund - 78000000	78000000
General Fund - 79000000	79000000
General Fund - 80000000	80000000
General Fund - 81000000	81000000
General Fund - 82000000	82000000
General Fund - 83000000	83000000
General Fund - 84000000	84000000
General Fund - 85000000	85000000
General Fund - 86000000	86000000
General Fund - 87000000	87000000
General Fund - 88000000	88000000
General Fund - 89000000	89000000
General Fund - 90000000	90000000
General Fund - 91000000	91000000
General Fund - 92000000	92000000
General Fund - 93000000	93000000
General Fund - 94000000	94000000
General Fund - 95000000	95000000
General Fund - 96000000	96000000
General Fund - 97000000	97000000
General Fund - 98000000	98000000
General Fund - 99000000	99000000
General Fund - 100000000	100000000
General Fund - 101000000	101000000
General Fund - 102000000	102000000
General Fund - 103000000	103000000
General Fund - 104000000	104000000
General Fund - 105000000	105000000
General Fund - 106000000	106000000
General Fund - 107000000	107000000
General Fund - 108000000	108000000
General Fund - 109000000	109000000
General Fund - 110000000	110000000
General Fund - 111000000	111000000
General Fund - 112000000	112000000
General Fund - 113000000	113000000
General Fund - 114000000	114000000
General Fund - 115000000	115000000
General Fund - 116000000	116000000
General Fund - 117000000	117000000
General Fund - 118000000	118000000
General Fund - 119000000	119000000
General Fund - 120000000	120000000
General Fund - 121000000	121000000
General Fund - 122000000	122000000
General Fund - 123000000	123000000
General Fund - 124000000	124000000
General Fund - 125000000	125000000
General Fund - 126000000	126000000
General Fund - 127000000	127000000
General Fund - 128000000	128000000
General Fund - 129000000	129000000
General Fund - 130000000	130000000
General Fund - 131000000	131000000
General Fund - 132000000	132000000
General Fund - 133000000	133000000
General Fund - 134000000	134000000
General Fund - 135000000	135000000
General Fund - 136000000	136000000
General Fund - 137000000	137000000
General Fund - 138000000	138000000
General Fund - 139000000	139000000
General Fund - 140000000	140000000
General Fund - 141000000	141000000
General Fund - 142000000	142000000
General Fund - 143000000	143000000
General Fund - 144000000	144000000
General Fund - 145000000	145000000
General Fund - 146000000	146000000
General Fund - 147000000	147000000
General Fund - 148000000	148000000
General Fund - 149000000	149000000
General Fund - 150000000	150000000
General Fund - 151000000	151000000
General Fund - 152000000	152000000
General Fund - 153000000	153000000
General Fund - 154000000	154000000
General Fund - 155000000	155000000
General Fund - 156000000	156000000
General Fund - 157000000	157000000
General Fund - 158000000	158000000
General Fund - 159000000	159000000
General Fund - 160000000	160000000
General Fund - 161000000	161000000
General Fund - 162000000	162000000
General Fund - 163000000	163000000
General Fund - 164000000	164000000
General Fund - 165000000	165000000
General Fund - 166000000	166000000
General Fund - 167000000	167000000
General Fund - 168000000	168000000
General Fund - 169000000	169000000
General Fund - 170000000	170000000
General Fund - 171000000	171000000
General Fund - 172000000	172000000
General Fund - 173000000	173000000
General Fund - 174000000	174000000
General Fund - 175000000	175000000
General Fund - 176000000	176000000
General Fund - 177000000	177000000
General Fund - 178000000	178000000
General Fund - 179000000	179000000
General Fund - 180000000	180000000
General Fund - 181000000	181000000
General Fund - 182000000	182000000
General Fund - 183000000	183000000
General Fund - 184000000	184000000
General Fund - 185000000	185000000
General Fund - 186000000	186000000
General Fund - 187000000	187000000
General Fund - 188000000	188000000
General Fund - 189000000	189000000
General Fund - 190000000	190000000
General Fund - 191000000	191000000
General Fund - 192000000	192000000
General Fund - 193000000	193000000
General Fund - 194000000	194000000
General Fund - 195000000	195000000
General Fund - 196000000	196000000
General Fund - 197000000	197000000
General Fund - 198000000	198000000
General Fund - 199000000	199000000
General Fund - 200000000	200000000
General Fund - 201000000	201000000
General Fund - 202000000	202000000
General Fund - 203000000	203000000
General Fund - 204000000	204000000
General Fund - 205000000	205000000
General Fund - 206000000	206000000
General Fund - 207000000	207000000
General Fund - 208000000	208000000
General Fund - 209000000	209000000
General Fund - 210000000	210000000
General Fund - 211000000	211000000
General Fund - 212000000	212000000
General Fund - 213000000	213000000
General Fund - 214000000	214000000
General Fund - 215000000	215000000
General Fund - 216000000	216000000
General Fund - 217000000	217000000
General Fund - 218000000	218000000
General Fund - 219000000	219000000
General Fund - 220000000	220000000
General Fund - 221000000	221000000
General Fund - 222000000	222000000
General Fund - 223000000	223000000
General Fund - 224000000	224000000
General Fund - 225000000	225000000
General Fund - 226000000	226000000
General Fund - 227000000	227000000
General Fund - 228000000	228000000
General Fund - 229000000	229000000
General Fund - 230000000	230000000
General Fund - 231000000	231000000
General Fund - 232000000	232000000
General Fund - 233000000	233000000
General Fund - 234000000	234000000
General Fund - 235000000	235000000
General Fund - 236000000	236000000
General Fund - 237000000	237000000
General Fund - 238000000	238000000
General Fund - 239000000	239000000
General Fund - 240000000	240000000
General Fund - 241000000	241000000
General Fund - 242000000	242000000
General Fund - 243000000	243000000
General Fund - 244000000	244000000
General Fund - 245000000	245000000
General Fund - 246000000	246000000
General Fund - 247000000	247000000
General Fund - 248000000	248000000
General Fund - 249000000	249000000
General Fund - 250000000	250000000
General Fund - 251000000	251000000
General Fund - 252000000	252000000
General Fund - 253000000	253000000
General Fund - 254000000	254000000
General Fund - 255000000	255000000
General Fund - 256000000	256000000
General Fund - 257000000	257000000
General Fund - 258000000	258000000
General Fund - 259000000	259000000
General Fund - 260000000	260000000
General Fund - 261000000	261000000
General Fund - 262000000	262000000
General Fund - 263000000	263000000
General Fund - 264000000	264000000
General Fund - 265000000	265000000
General Fund - 266000000	266000000
General Fund - 267000000	267000000
General Fund - 268000000	268000000
General Fund - 269000000	269000000
General Fund - 270000000	270000000
General Fund - 271000000	271000000
General Fund - 272000000	272000000
General Fund - 273000000	273000000
General Fund - 274000000	274000000
General Fund - 275000000	275000000
General Fund - 276000000	276000000
General Fund - 277000000	277000000
General Fund - 278000000	278000000
General Fund - 279000000	279000000
General Fund - 280000000	280000000
General Fund - 281000000	281000000
General Fund - 282000000	282000000
General Fund - 283000000	283000000
General Fund - 284000000	284000000
General Fund - 285000000	285000000
General Fund - 286000000	286000000
General Fund - 287000000	287000000
General Fund - 288000000	288000000
General Fund - 289000000	289000000
General Fund - 290000000	290000000
General Fund - 291000000	291000000
General Fund - 292000000	292000000
General Fund - 293000000	293000000
General Fund - 294000000	294000000
General Fund - 295000000	295000000
General Fund - 296000000	296000000
General Fund - 297000000	297000000
General Fund - 298000000	298000000
General Fund - 299000000	299000000
General Fund - 300000000	300000000
General Fund - 301000000	301000000
General Fund - 302000000	302000000
General Fund - 303000000	303000000
General Fund - 304000000	304000000
General Fund - 305000000	305000000
General Fund - 306000000	306000000
General Fund - 307000000	307000000
General Fund - 308000000	308000000
General Fund - 309000000	309000000
General Fund - 310000000	310000000
General Fund - 311000000	311000000
General Fund - 312000000	312000000
General Fund - 313000000	313000000
General Fund - 314000000	314000000
General Fund - 315000000	315000000
General Fund - 316000000	316000000
General Fund - 317000000	317000000
General Fund - 318000000	318000000
General Fund - 319000000	319000000
General Fund - 320000000	320000000
General Fund - 321000000	321000000
General Fund - 322000000	322000000
General Fund - 323000000	323000000
General Fund - 324000000	324000000
General Fund - 325000000	325000000
General Fund - 326000000	326000000
General Fund - 327000000	327000000
General Fund - 328000000	328000000
General Fund - 329000000	329000000
General Fund - 330000000	330000000
General Fund - 331000000	331000000
General Fund - 332000000	332000000
General Fund - 333000000	333000000
General Fund - 334000000	334000000
General Fund - 335000000	335000000
General Fund - 336000000	336000000
General Fund - 337000000	337000000
General Fund - 338000000	338000000
General Fund - 339000000	339000000
General Fund - 340000000	340000000
General Fund - 341000000	341000000
General Fund - 342000000	342000000
General Fund - 343000000	343000000
General Fund - 344000000	344000000
General Fund - 345000000	345000000
General Fund - 346000000	346000000
General Fund - 347000000	347000000
General Fund - 348000000	348000000
General Fund - 349000000	349000000
General Fund - 35000	

Particulars

Schedule : 5

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Investment in Govt. Bonds	15,000.00
Total	45,000.00

Particulars

Schedule : 6

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

Particulars

Schedule : 7

Particulars	Unit	Particulars	Unit	Particulars	Unit	Particulars	Unit	Particulars	Unit
Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00	Investment in Govt. Bonds	15,000.00	Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00
Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00	Investment in Govt. Bonds	15,000.00	Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00
Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00	Investment in Govt. Bonds	15,000.00	Investment in Govt. Secs.	15,000.00	Investment in M.P.S.	15,000.00
Total	45,000.00	Total	45,000.00	Total	45,000.00	Total	45,000.00	Total	45,000.00

Particulars

Schedule : 8

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

Particulars

Schedule : 9

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

Particulars

Schedule : 10

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

Particulars

Schedule : 11

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

Particulars

Schedule : 12

Particulars	Amount (₹)
Investment in Govt. Secs.	15,000.00
Investment in M.P.S.	15,000.00
Total	30,000.00

SUHAIL H. MEMON & ASSOCIATES

Chartered Accountants

SAL DEVELOPERS

TRADING ACCOUNT FOR THE PERIOD 01-01-2016 TO 31-03-2017

Particulars	Qtd No	AMOUNT Amount (Rs)	Particulars	Qtd No	AMOUNT Amount (Rs)
To Opening Balance	11	47,70,000.00	By Closing Stock	14	17,95,000.00
To Purchases	14	1,81,54,000.00			
To Direct Expenses	15	1,50,00,000.00			
Total		1,79,24,000.00	Total		1,79,24,000.00

For SUHAIL H. MEMON & ASSOCIATES

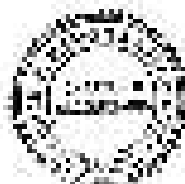
[Signature]

ANAND K. KUMAR, CA

Partner

Place: BANGALORE

Date: 01-04-2017



For SUHAIL H. MEMON & ASSOCIATES

Chartered Accountants

SUHAIL H. MEMON & ASSOCIATES

Partners

Place: BANGALORE

Date: 01-04-2017

**SCHEDULES FORMING PART OF PROFIT AND LOSS ACCOUNT FOR THE PERIOD
01-04-2014 TO 31-03-2017**

Opening Stock

Schedule : 1.3

Particulars	Amount(₹)
OPENING STOCK (WIP)	68,02,093.00
Total	68,02,093.00

Purchase

Schedule : 1.4

Particulars	Amount(₹)
Purchase Account	1,81,96,382.00
Total	1,81,96,382.00

Direct Expenses

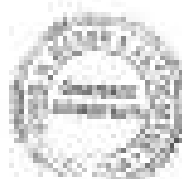
Schedule : 1.5

Particulars	Amount(₹)
Advertisement Exp.	15,000.00
Arrearsch. Paid	4,00,000.00
Audio Fee Exp.	10,000.00
Bank Commission Exp.	10,375.00
Bank Loan Interest Exp.	4,21,375.00
Betting Exp.	8,000.00
Casting Exp.	17,06,500.00
Construction Exp.	55,74,217.00
Electricity Exp.	45,520.00
Labour Exp.	79,950.00
Loan Processing Charges	64,40,775.00
Maintenance Exp.	12,900.00
Office Exp.	10,875.00
Printing & Stationary Exp.	10,400.00
Professional Fee	11,500.00
Supervisor Salary Exp.	6,000.00
Telephone Exp.	2,40,000.00
Wardman Salary Exp.	6,000.00
Total	1,38,17,611.00

Closing Stock

Schedule : 1.6

Particulars	Amount(₹)
Closing Stock (WIP)	1,75,91,866.00
Total	1,75,91,866.00



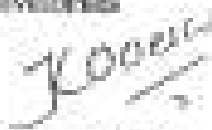
SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

Accounting Policies & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not adhered to otherwise are consistent with generally accepted accounting principles.
2. Fixed Assets are valued at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.
3. Closing Stock of the Assurance has been valued at cost price or market value whichever is less.
4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.
5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.
6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.
7. Balances of Debtors, Creditors and Unsecured Loans are subject to confirmation.
8. Real Accounts has been prepared on Going Concern assumption.
9. Sale and purchase is exclusive of vat.
10. The audit is in accordance of the II act, 1961 has been conducted on tax check basis as per generally accepted auditing principles.
11. Revenue in respect of sale of products is recognized at point of delivery of products to the customers.
12. The parties accounts whether credit or debit, are subject to the confirmation and adjustments if any.

For RAJESH DESAI



RAJESH DESAI
PARTNER

Place : BILIMORA

Date : 07/11/2022



For SUHAIL H. MEMON & ASSOCIATES

Chartered Accountant

SUHAIL HANIF MEMON

Proprietor

Mem.No.: 14684

PRN : 15007W