

TAX AUDIT REPORT OF
MATRU INFRASTRUCTURE
FOR THE FINANCIAL YEAR
2016-17
(A.Y. 2017-18)

AUDITOR
VAGHASIA & LAKHANI LLP

402, Sambhaav,
Above State Bank of India
Nana Mauva Main Road,
Nr. 150 Ft. Road,
Rajkot-360 005
CA Amit Lakhani

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FORM NO. 3CB
[See rule 6G (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 (1) of rule 6G

1. We have examined the balance sheet as at 31st March 2017, and the profit and loss account for the period beginning from 1st April, 2016 to ending on 31st March, 2017 attached herewith, of :

NAME : MATRU INFRASTRUCTURE

ADDRESS : 404, TULSI VILLA,
NR. COPPER HEIGHTS,
SADHU VASVANI ROAD,
RAJKOT - 360005.

PERMANENT ACCOUNT NUMBER : AATFM0307J

2. 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 Rajkot and No branches.

3.

(a) We report the following observations / comments / discrepancies / inconsistencies; if any

(b) We have audited the attached Balance Sheet of **MATRU INFRASTRUCTURE** as at 31st March, 2017 and also Profit and Loss Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Firm's management. Our responsibility is to express an opinion on these financial statements based on our audit.

(c) We conducted our audit in accordance with Standards on Audit generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

4.

(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 so far as appears from our examination of books.

Vagnasia & Lakhani LLP

Chartered Accountants

5. 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, give a true and fair view :-

- i) in the case of the balance sheet, of the State of the affairs of the assessee as at 31st March, 2017 and
- ii) in the case of the profit and loss account of the Profit of the assessee for the year ended on that date.

6. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

7. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct.

For, Vaghasia & Lakhani LLP

Chartered Accountants

FRN: 134575W/W100138



Amit Lakhani

CA Amit Lakhani

Partner

Membership No. 136378

Date: 12/09/2017

Place: Rajkot

FORM NO. 3CD
[See Rule on 6G (2)]

Statement of particulars required to be furnished under section 44AB of the
Income Tax Act, 1961.

PART - A

- | | |
|--|--|
| 1. Name of The Assessee | : MATRU INFRASTRUCTURE |
| 2. Address | : 404, Tulsi Villa, Nr. Copper Heights,
Sadhu Vaswani Road,
Rajkot-360005. |
| 3. Permanent Account Number (PAN) | : AATFM0370J |
| 4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same | : Service Tax Reg. No. AATFM0370JSD001
GVAT No. : 24091602258 |
| 5. Status | : Partnership Firm |
| 6. Previous Year From | : 01/04/2016 to 31/03/2017 |
| 7. Assessment Year | : 2017-18 |
| 8. Indicate the relevant clause of section 44AB under which the audit has been conducted | : Clause (a) of Sub Section (I) of Section 44AB of Income Tax Act. |

PART - B

- | | |
|--|-----------------------------------|
| 9.(a) If Firm or Association of person, indicate names of Partners / Members and their Profit Sharing Ratios | : As per Annexure - 'I' |
| (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change | : No |
| 10.(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession) | : Construction Work
[Code 404] |
| (b) If there is any change in the nature of business or profession, the particulars of such change | : No Change |
| 11.(a) Whether books of accounts are maintained as prescribed under section 44AA, if yes, list of books so prescribed | : No |

Matru Infrastructure.

A. H. Bharami

Partner.



(b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention 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.) : Sale - Purchase Register, Cash & Bank Book, Ledgers, etc. are Maintained in Computer Systems.

The above mentioned books of accounts are maintained at below address:

404, Tulsi Villa, Nr. Copper Heights, Sadhu Vaswani Road, Rajkot-360005.

(c) List of books of account and nature of relevant documents examined. : As Above

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 (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBD, Chapter XII-G, First Schedule or any other relevant section.) : No

13.(a) Method of accounting employed in the previous year : The assessee generally follows the mercantile system of accounting.

(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. : No Change

(c) If answer to (b) is in the affirmative, give details of such change and effects thereof on the profit or loss. : Not Applicable

Sr. No.	Particulars	Increase in Profit	Decrease in Profit
Not Applicable			

(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(2) : No Deviation

(e) If answer to (d) above is in the affirmative, give details of such adjustments.

ICDS No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)	Net Effect (₹)
ICDS I	Accounting Policies			
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			
ICDS VII	Government Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and Contingent Assets			
Total				



(f) Disclosure as per ICDS : As per Annexure - 'II'

Matru Infrastructure.

A. H. Bhandari
Partner.

- 14(a) Method of valuation of closing stock : Not Applicable
employed in the previous year
- (b) Details of deviation, if any, from the method : No Deviation
of valuation prescribed under sec.145A, and
the effect thereof on the profit or loss.
15. Give the following particulars of the capital : NIL
asset converted into stock-in-trade:-
- (a) Description of capital asset, :
- (b) Date of acquisition; :
- (c) Cost of acquisition; :
- (d) Amount at which the asset is converted into :
stock-in-trade, :
16. Amount not credited to the profit and loss : NIL
account, being,-
- (a) the items falling within the scope of section :
28;
- (b) the proforma credits, drawbacks, refund of :
duty of customs or excise or refund of sales
tax or service tax or value added tax, where
such credits, drawbacks or refunds are
admitted as due by the authorities
concerned;
- (c) escalation claims accepted during the :
previous year;
- (d) any other item of income; :
- (e) Capital receipt, if any. :
17. Where any land or building or both is : No
transferred during the previous year for a
consideration less than value adopted or
assessed or assessable by any authority of a
State Government referred to in section
43CA or 50C.
18. Particulars of depreciation allowable as per : **As per Annexure - 'III'**
the Income Tax Act, 1961 in respect of each
asset or block of assets, as the case may be,
in the following form :-
Note: We have relied upon the income
tax records of the assessee in respect
of information regarding classification
of assets & written down value of the
existing assets
- (a) Description of asset/ block of assets :
- (b) Rate of depreciation :
- (c) Actual cost or written down value, as the :
case may be
- (d) Additions/deductions during the year with :
dates; in the case of any addition of an
asset, date put to use including adjustments
on account of :-
- i Central Value Added Tax Credits claimed
and allowed under the Central Excise
Rule, 1944, in respect of assets acquired
on or after 1st March, 1994,
- ii Change in the rate of exchange
of
currency, and
- iii Subsidy or grant or reimbursement, by
whatever name called.
- (e) Depreciation allowable :
- (f) Written down value at end of the year. :



Matru Infrastructure.

A H. Bhimani
Partner.

19. Amount admissible U/s. 32AC, 33AB, 33ABA, 35(1)(i-iv), 35(2AA), 35(2AB), 35AB8, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E:- : NIL
- (a) debited to the P & L A/c. (showing the amount debited and deduction allowable under each sec. separately): : NIL
- (b) Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf. : NIL
- 20.(a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] : NIL
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va): : NIL
21. Please furnish the details of amounts debited to the profit and loss account, being :-
- (a) In the nature of capital, personal, advertisement, expenditure etc. :
- i. Capital Expenditure : NIL
 - ii. Personal Expenditure : NIL
 - iii. Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party : NIL
 - iv. Expenditure incurred at clubs being entrance fees and subscriptions : NIL
 - v. Expenditure incurred at clubs being cost for club services and facilities used, : NIL
 - vi. Expenditure by way of penalty or fine for violation of any law for the time being force. : NIL
 - vii. Expenditure by way of any other penalty or fine not covered above : Interest on Late Payment of TDS of ₹ 955/-
 - viii. Expenditure incurred for any purpose which is an offence or which is prohibited by law : NIL
- (b) Amounts inadmissible under section 40(a); : NIL
- (i) as payment to non-resident referred to in sub clause (i) : Based on normal verification, we have not come across any such expenditure debited to profit & loss account.
- A. Details of payment on which tax is not deducted :
 - B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) :



- (ii) as payment referred to in sub-clause (ia)
- A. Details of payment on which tax is not deducted :
- B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.
- (iii) under sub-clause (ic) [Wherever applicable] :
- (iv) under sub-clause (iia) :
- (v) under sub-clause (iib) :
- (vi) under sub-clause (iic) :
- (vii) under sub-clause (iid) :
- (viii) under sub-clause (ive) :
- (c) Amounts debited to profit & loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/ 40(ba) and computation thereof; : **As per Annexure - 'IV'**
- (d) Disallowance/deemed income under section 40A(3) :-
- A. On the basis of the examination of books of account and other relevant documents / evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details :
- B. On the basis of the examination of books of account and other relevant documents / evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);
- Note : "It is not possible for us to verify the payments in excess of ₹ 20000 have been made otherwise than by a/c payee cheque or bank draft as the necessary evidence is not in the possession of the assessee. However we have not come across any payments which are inadmissible u/s 40A(3), except in case and circumstances specified in clause (a) to (i) of rule 6DD of the Income Tax Rule, 1962"
- (e) Provision for payment of gratuity not allowable under section 40A(7) : NIL
- (f) Any sum paid by the assessee as an employer not allowable U/s.40A(9) : NIL
- (g) Particulars of any liability of a contingent nature; : NIL, as informed by the Assessee
- (h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income : As per information received from the assessee there is no amount disallowable u/s 14A of Income Tax Act, 1961.
- (i) Amount inadmissible under the proviso to section 36(1)(iii) : NIL



22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006 : NIL, as informed by the Assessee
23. Particulars of payment made to person specified U/s 40A(2)(b) : As per Annexure - 'V'
24. Amounts deemed to be profits and gains U/s. 32 AC, 33AB or 33ABA or 33AC : NIL
25. Any amount of profit chargeable to tax U/s.41 and computation thereof : NIL
26. In respect of any sum referred to in clauses (a), (c), (d), (e), or (f) of section 43B, the liability for which :
- (A) Pre-existed on the first day of previous year but was not allowed in the assessment of any preceding previous year and was : NIL
(a) paid during the previous year,
(b) not paid during the previous year,
- (B) Was incurred in the previous year and was :- : VAT Payable Of ₹ 8460/- was Paid on 24.04.2017
(a) paid on or before the due date for furnishing the return of income of the previous year U/s. 139(1);
(b) not paid on or before the aforesaid date.
- * State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the Profit & Loss A/c. : NIL
- 27.(a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. : Not Applicable
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. : NIL
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii), if yes, please furnish the details of the same. : Not Applicable
29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same. : Not Applicable



30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an A/c. payee cheque [Sec. 69D] : NIL

31.(a) Particulars of each loan or deposit in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year:- : **As Per Annexure - 'VI'**

(i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor;

(ii) amount of loan or deposit taken or accepted;

(iii) whether the loan or deposit was squared up during the previous year;

(iv) maximum amount outstanding in the account at any time during the previous year;

(v) whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

'It is not possible for us to verify the whether amount received in excess of ₹ 20,000 have been made otherwise than by a/c payee cheque or bank draft as the necessary evidence is not in the possession of the assessee.'

(vi) in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(b) Particulars of each specified sum in an amount exceeding the limit specified in section 2695S taken or accepted during the previous year: : **As Per Annexure - 'VII'**

(i) name, address and Permanent Account Number (if available with the assessee) of the person from whom specified sum is received;

(ii) amount of specified sum taken or accepted;

(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;

(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)



- (c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:- : As Per Annexure - 'VI'
- (i) name, address and Permanent Account Number (if available with the assessee) of the payee;
 - (ii) amount of repayment;
 - (iii) maximum amount outstanding in the account at any time during the previous year;
 - (iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;
 - (v) in case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

- (d) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :- : NIL

(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;

(ii) amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.

- (e) Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :- : NIL

(i) name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;

(ii) amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.

(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).



32.(a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :

Sr. No.	Assessment Year	Nature of loss/ allowance (in ₹)	Amount as returned (in ₹)	Amt as assessed (give ref. to the relevant record)	Remarks
1	2015-16	Business Loss	68,26,421		Loss claimed in ITR filed. No Assessment processed.
2	2015-16	Unabsorbed Depreciation	17,573		

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. : Not Applicable

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same. : Not Applicable

(d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year. If yes, please furnish details of the same. : Not Applicable

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year. : Not Applicable

33. Section wise details of deductions, if any, admissible U/C VI-A or Chapter III (Section 10A, Section 10AA). : NIL

34.(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB. : As per Annexure - 'VIII'

(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. : Yes

(c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). : Yes, As per Annexure - 'VIII'



- 35.(a) In the case of trading concern, give : Not Applicable
quantitative details of principal items of
goods traded :
- (i) Opening Stock :
- (ii) Purchases during the previous year :
- (iii) Sales during the previous year :
- (iv) Closing stock :
- (v) Shortage / excess, if any :
- (b) In the case of manufacturing concern, give : Not Applicable as Assessee is in the
quantitative details of the principal items of Business of Construction
raw materials, finished products and by-
products :
- (A) Raw Materials :
- (i) Opening stock :
- (ii) Purchases during the previous year :
- (iii) Consumption during the previous year :
- (iv) Sales during the previous year :
- (v) Closing stock :
- (vi) Yield of finished products :
- (vii) Percentage of yield :
- (viii) Shortage/excess, if any :
- (B) Finished Products / By - Products :
- (i) Opening stock :
- (ii) Purchases during the previous year :
- (iii) Quantity manufactured during the
previous year :
- (iv) Sales during the previous year :
- (v) Closing Stock :
- (vi) Shortage/excess, if any. :
- (Information may be given to the extent
available)
36. In the case of domestic company, details of : Not Applicable
tax on distributed profits u/s 115-O in the
following form :
- (a) total amount of distributed profits; :
- (b) amount of reduction as referred to in
section 115-O(1A)(i); :
- (c) amount of reduction as referred to in
section 115-O(1A)(ii); :
- (d) total tax paid thereon; :
- (e) dates of payment with amounts. :
37. Whether any cost audit was carried out, if : Not Applicable
yes, give the details, if any, of
disqualification or disagreement on any
matter/item/value/quantity as may be
reported/identified by the cost auditor.



38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : Not Applicable
39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. : Not Applicable
40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year: : As per Annexure - 'IX'
- (a) Total Turnover of the assessee
- (a) Gross Profit / Turnover; :
- (b) Net Profit / Turnover; :
- (c) Stock-in-trade / Turnover; :
- (d) Material Consumed / Finished Goods Produced. :
- (The details required to be furnished for principal items of goods traded or manufactured or services rendered)
41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings. : NIL

For, Vaghasia & Lakhani LLP

Chartered Accountants
FRN:134575W/W100138

Date: 12/09/2017

Place: Rajkot



Amit Lakhani

CA Amit Lakhani

Partner

Membership No. 136378

MATRU INFRASTRUCTURE

ANNEXURE 'I'

Annexure annexed to and forming part of the clause no. 9(a) of the form 3CD for the financial year ended as on 31/03/2017

SR. NO.	NAME OF PARTNERS	PROFIT SHARING RATIO %
1	Alkeshbhai K. Bhogani	50.00%
2	Alpaaben H. Bhimani	50.00%
TOTAL		100.00%

ANNEXURE 'III'

Annexure annexed to and forming part of the clause no. 18 of the form 3CD for the financial year ended as on 31/03/2017

ASSETS	RATE OF DEPR. (%)	WDV AS ON 01.04.16	ADDITION DURING THE YEAR &		DEDUCTION-MS	TOTAL	DEPR. FOR THE YEAR	ADDITIONAL DEPR. FOR THE YEAR	(Amount in ₹)
			Used for More than 180 days	Used for less than 180 days					
Laptop Computer	60.00%	16,402	-	-	-	16,402	9,841	-	6,5
Chair	10.00%	4,140	-	-	-	4,140	414	-	3,7
Electric Motor & Motor Pipe	10.00%	13,731	-	-	-	13,731	1,373	-	12,3
HP Laser Printer	60.00%	15,605.00	-	-	-	15,605	9,363	-	6,2
Mobile	15.00%	-	-	7,999	-	7,999	600	-	7,3
TOTAL		34,273	15,605	7,999	-	57,877	21,591	-	36,2



MATRU INFRASTRUCTURE

ANNEXURE - 'II'

Annexure annexed to and forming part of the Clause no. 13(f)
of the form 3CD for the financial year ended as on 31/03/2017

ICDS NO.	NAME OF ICDS	DISCLOSURE NOTE
I	Accounting Policies	The financial statements of the partnership firm have been prepared by mercantile system of accounting. There is no change in accounting policies.
II	Valuation of Inventories	Finished Goods are valued at lower of cost or net realisable value. Cost of Inventories is computed on FIFO basis. Cost of finished goods is computed on actual basis. Stock of flats completed has been valued on basis of total construction area to total cost of construction. Carrying Amount; Finished Goods - ₹ 78,37,496/-
III	Construction Contracts	Contract revenue has been recognised fully as contract completed during the year and no contract is in process as on 31.03.2017 Total contract revenue recognised is of ₹ 1,02,54,095/-
IV	Revenue Recognition	Revenue from operations includes sale of goods and services. Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection.
V	Tangible Fixed Assets	As per Clause No. 18 of Form No. 3CD
VII	Government Grants	Not Applicable
IX	Borrowing Costs	Not Applicable
X	Provisions, Contingent Liabilities & Contingent Assets	No other provisions, contingent liability or contingent asset to be disclosed.



MATRU INFRASTRUCTURE

Annexure IV

Annexure annexed to and forming part of the clause no. 21 (c)
of the form 3CD for the financial year ended as on 31/03/2017

Calculation of Remuneration Allowable / Disallowable

PARTICULARS	₹
Net Profit As Per Profit and Loss Statement	58,60,753
Add : Disallowable / Treated separately	
1 Remuneration To Partners	3,00,000
2 Interest on Capital	3,09,508
3 Depreciation As per Books	21,591
4 Disallowable u/s 40(a)	-
5 Disallowable u/s 37(1)	955
Less : Deduction	
1 Depreciation As Per Income Tax Act.	21,591
2 Interest To Partners [To the extent allowable as per sec. 40(b)]	3,09,508
Book Profit	61,61,708
Remuneration Allowable	
Total Book Profit as above	
- On 1st ₹ 300,000 of book profit @ 90% or ₹ 150,000; whichever is more	2,70,000
- On the balance of book profit @ 60%	35,17,025
Remuneration Allowable u/s 40(b)	37,87,025
Remuneration Disallowable	
Remuneration as per Profit & Loss Account	3,00,000
Less : Remuneration Allowable u/s 40(b)	37,87,025
Remuneration Disallowable	NIL
Interest on Partner's Capital Allowable / Disallowable	
PARTICULARS	₹
Interest paid / credited on Partner's Capital	3,09,508
Less : Interest on Capital Allowable u/s 40(b)	3,09,508
Interest on Capital Disallowable	-



MATRU INFRASTRUCTURE**ANNEXURE 'V'**

Annexure annexed to and forming part of the clause no. 23
of the form 3CD for the financial year ended as on 31/03/2017

(Amount in ₹)

Sr. No.	NAME OF PERSON	NATURE OF PAYMENT	AMOUNT
1	Akeshbhai K. Bhojani	Interest On Capital	1,43,300
2	Alpaben H. Bhimani	Interest On Capital	1,66,308
3	Akeshbhai K. Bhojani	Partner's Remuneration	2,25,000
4	Alpaben H. Bhimani	Partner's Remuneration	75,000
5	Harshad N. Bhimani	Loan Repayment	51,65,000

ANNEXURE 'VII'

Annexure annexed to and forming part of the clause no. 31 (b)
of the form 3CD for the financial year ended as on 31/03/2017

(Amount in ₹)

Sr. No.	NAME AND ADDRESS OF THE PERSON FROM WHOM SPECIFIED SUM IS RECEIVED	AMOUNT	PERMANENT ACCOUNT NUMBER	Whether taken or accepted by an account payee cheque or an account payee bank draft.
1	Pankaj O. Gotara	14,25,000	Not Available	A/c Payee Cheque
2	Rupeshkumar C. Shah	15,50,000	Not Available	A/c Payee Cheque
3	Rajeshbhai B. Hapliya	29,00,000	Not Available	A/c Payee Cheque
4	Jignesh N. Pandya	50,000	Not Available	Net Banking
5	Jignesh N. Pandya	13,75,000	Not Available	A/c Payee Cheque
6	Shilpa R. Akabari	17,00,000	Not Available	A/c Payee Cheque
7	Hirenbhai L. Nathwani	14,10,000	Not Available	A/c Payee Cheque
8	Vaishaliben Jankharliya	32,00,000	Not Available	A/c Payee Cheque



MATRU INFRASTRUCTURE

ANNEXURE 'VI'

Annexure annexed to and forming part of the clause no. 31 (a) & (c) of the form 3CD for the financial year ended as on 31/03/2017

Sl. No.	NAME AND ADDRESS OF THE LENDER / DEPOSITOR	PERMANENT ACCOUNT NUMBER	AMOUNT ACCEPTED	AMOUNT REPAYED	MAXIMUM BALANCE	Whether taken or accepted by an account payee cheque or an account payee bank draft.	Amount in
							WHETHER LOAN/ DEPOSIT IN SQUARE D
1	Aashaben S. Mendpara	Not Available	-	2,00,000	2,00,000	A/c Payee Cheque	YES
2	Anilaben H. Viramgama	Not Available	-	1,20,000	1,20,000	Net Banking	YES
3	Ansuyaben H. Mendpara	Not Available	-	2,00,000	2,00,000	A/c Payee Cheque	YES
4	Ashokbhai Patel	Not Available	-	1,00,000	1,00,000	A/c Payee Cheque	YES
5	Ashwin R. Kanani	Not Available	2,00,000	4,00,000	2,00,000	A/c Payee Cheque	YES
6	Ashwinbhai Bhimani	Not Available	9,00,000	5,00,000	10,00,000	Net Banking	NO
7	Jayashkumar Bapodariya	Not Available	3,00,000	-	3,00,000	A/c Payee Cheque	NO
8	Sonalben K. Bapodariya	Not Available	1,00,000	-	1,00,000	A/c Payee Cheque	NO
9	Shilpaaben J. Bapodariya	Not Available	1,00,000	-	1,00,000	A/c Payee Cheque	NO
10	Bhaskar M. Nandasana	Not Available	3,00,000	-	1,00,000	A/c Payee Cheque	NO
11	Damayantiben K. Bhimani	Not Available	2,00,000	7,00,000	7,00,000	Net Banking	YES
12	Devina Metals	ATFPB308Q	4,00,000	4,00,000	4,00,000	Net Banking	YES
13	Chinen Sitapara	Not Available	-	50,000	4,00,000	Net Banking	NO
14	Dilipbhai Shah	Not Available	-	50,000	4,00,000	Net Banking	NO
15	Harshad R. Bhimani	AMTPB1079R	51,95,000	51,65,000	12,55,000	Net Banking	YES
16	Harshadbhai N. Mendpara	Not Available	-	2,00,000	2,00,000	A/c Payee Cheque	YES
17	Hasmukhbhai Viramgama	Not Available	1,50,550	2,03,055	2,00,000	Net Banking	NO
18	Hiteshbhai B. Patel	AGWPL6919L	-	5,50,000	5,50,000	Net Banking	YES
19	Jayashreenben Lakhani	Not Available	-	5,00,000	5,00,000	A/c Payee Cheque	YES
20	Kamaj Viramgama	Not Available	-	20,000	4,30,000	Net Banking	NO
21	Kantilal Bhimani	Not Available	1,00,000	-	6,00,000	A/c Payee Cheque	YES
22	Kantilal Bhimani	Not Available	-	6,00,000	6,00,000	Net Banking	YES
23	Shitalben Rajeshbhai Khunt	Not Available	2,00,000	-	2,00,000	A/c Payee Cheque	NO
24	Maheshbhai B. Santoki	Not Available	-	3,00,000	3,00,000	Net Banking	YES
25	Matru Medicines	AEPPB6363Q	38,85,000	49,55,000	13,70,000	Net Banking	YES
26	Meenaben R. Bhimani	APPPB4923F	2,00,000	5,00,000	8,68,000	Net Banking	NO
27	Nirav Namera	Not Available	3,00,000	-	3,00,000	A/c Payee Cheque	NO
28	Nishaben	Not Available	50,000	-	50,000	Net Banking	NO
29	N.L. Bhimani	Not Available	2,20,000	54,500	2,04,500	Net Banking	NO
30	Pankaj K. Santoki	Not Available	4,00,000	-	4,00,000	A/c Payee Cheque	NO
31	Patel Shitalben Rajeshbhai	Not Available	2,40,000	-	2,40,000	A/c Payee Cheque	NO
32	Rajesh Nanjibhai Khunt	Not Available	2,50,000	-	2,50,000	A/c Payee Cheque	NO
33	R.N. Bhimani	AEPPB6363Q	1,00,000	2,00,000	2,00,000	Net Banking	YES
34	Rajibbhai Bhimani	Not Available	-	2,00,000	4,00,000	Net Banking	NO
35	Satyam Dudhat	Not Available	5,00,000	-	5,00,000	A/c Payee Cheque	NO
36	Savitaben B. Kanani	Not Available	-	1,00,000	1,00,000	A/c Payee Cheque	YES
37	Shushilaben R. Mendpara	Not Available	-	2,00,000	2,00,000	A/c Payee Cheque	YES
38	Vinlaben H. Sanja	Not Available	-	1,00,000	1,00,000	Net Banking	YES

Note : (1) Loans taken or availed from banks and financial institutions are not considered.



MATRU INFRASTRUCTURE

ANNEXURE 'VIII'

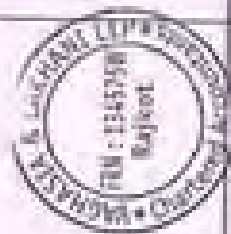
Annexure annexed to and forming part of the clause no. 34(a) of the form 3CD for the financial year ended as on 31/03/2017

SRL NO.	TAX DEDUCTION & COLLECTION ACCOUNT NO. (TAN)	SECTION	NATURE OF PAYMENT	TOTAL AMOUNT OF PAYMENT OR RECEIPT OF THE NATURE SPECIFIED IN COLUMN (3)	TOTAL AMOUNT ON WHICH TAX WAS REQUIRED TO BE DEDUCTED OR COLLECTED OUT OF (4)	TOTAL AMOUNT ON WHICH TAX WAS DEDUCTED OR COLLECTED AT SPECIFIED RATE OUT OF (5)	AMOUNT OF TAX DEDUCTED OR COLLECTED OUT OF (6)	TOTAL AMOUNT ON WHICH TAX WAS DEDUCTED OR COLLECTED AT LESS THAN SPECIFIED RATE OUT OF (8)	AMOUNT OF TAX DEDUCTED OR COLLECTED ON (9)	(Amount in ₹)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	RKTM04930C	194 C	Payment to contractors or sub-contractors	85,25,711	76,84,926	76,84,926	80,413	-	-	-
1	RKTM04930C	194 A	Interest other than interest on securities	1,36,710	1,36,710	1,36,710	13,671	-	-	-

ANNEXURE 'VIII'

Annexure annexed to and forming part of the clause no. 34(c) of the form 3CD for the financial year ended as on 31/03/2017

SRL NO.	TAX DEDUCTION & COLLECTION ACCOUNT NO. (TAN)	AMOUNT OF INTEREST UNDER SECTION 201(1A)/206C(7) IS PAYABLE	AMOUNT PAID OUT OF COLUMN (2) ALONG WITH DATE OF PAYMENT	(Amount in ₹)
	(1)	(2)	(3)	
1	RKTM04930C	25	25	02.06.2016
2	RKTM04930C	128	128	10.10.2016
3	RKTM04930C	105	105	14.12.2016
4	RKTM04930C	24	24	05.03.2016
5	RKTM04930C	380	380	31.03.2016
6	RKTM04930C	293	293	05.11.2016
Total			955	



MATRU INFRASTRUCTURE

ANNEXURE - 'IX'

Annexure annexed to and forming part of the clause no. 40
of the form 3CD for the financial year ended as on 31/03/2017

(Amount in ₹)

	Current year 2016-17	Preceding year 2015-16
a) Total Turnover	240,04,095	150,25,000
b) Gross profit / Turnover		
$\frac{\text{Gross profit}}{\text{Turnover}} = \frac{84,74,925}{240,04,095} = 35.31\%$		$\frac{40,30,938}{150,25,000} = 26.83\%$
c) Net profit / Turnover		
$\frac{\text{Net profit}}{\text{Turnover}} = \frac{58,60,753}{240,04,095} = 24.42\%$		$\frac{29,42,764}{150,25,000} = 19.59\%$
d) Stock in trade / Turnover		
$\frac{\text{Closing stock}}{\text{Turnover}} = \frac{78,37,496}{240,04,095} = 32.65\%$		$\frac{41,46,330}{150,25,000} = 27.60\%$
e) Material Consumed/Finished Goods Produced:		
$\frac{\text{Material Consumed}}{\text{Finished goods produced}} = \text{N. A.}$		N.A

Working Notes :

- 1) Gross Profit = Sales + Stock Difference - Purchases - Direct Expenses + Other Income
= 24004095 + 3691166 - 9425087 - 9795249 = 84,74,925
- 2) Net Profit = 58,60,753
- 3) Closing Stock of Finished Goods = 78,37,496



MATRU INFRASTRUCTURE

BALANCE SHEET AS ON 31/03/2017

PARTICULARS	SCH	AMOUNT ₹	AMOUNT ₹
<u>SOURCES OF FUNDS</u>			
<u>Capital Account</u>			
Partners' Capital Account	A		23,86,807
<u>Loan Fund</u>			
Secured Loan	-	NIL	
Unsecured Loan	B	68,93,039	68,93,039
Total			92,79,846
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	C		36,286
<u>Investments</u>	-		NIL
<u>Net Working Capital</u>			
I) Current Assets	D	116,41,249	
II) Less : Current Liabilities & Provisions	E	(33,74,879)	
			82,66,370
Profit & Loss A/c	-		9,77,190
Total			92,79,846

Significant Accounting Policies subject to our Report of even date.

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For, Vaghasia & Lakhani LLP,
Chartered Accountants

For, Matru Infrastructure


CA Amit Lakhani
Partner
M. No. 136378




A.H. Bhimani
Partner

Matru Infrastructure.


Partner.

Date : 12/09/2017
Place : Rajkot

MATRU INFRASTRUCTURE**PROFIT & LOSS A/C FOR THE YEAR ENDED 31/03/2017**

PARTICULARS	SCH	AMOUNT ₹
Income:		
Revenue From Operations	F	240,04,095
Other Income	G	1,062
Closing Stock	-	78,37,496
Total (A)		318,42,653
Expenditure:		
Opening Stock	-	41,46,330
Purchases	H	94,25,087
Direct Expenses	I	97,95,249
Administrative & Other Expenses	J	18,41,103
Financial Charges	K	1,43,032
Depreciation	C	21,591
Partners'	A	
- Interest on Capital		3,09,508
- Remuneration		3,00,000
Total (B)		259,81,900
Net Profit Transferred to Partners' Capital A/c (A-B)		58,60,753

Significant Accounting Policies subject to our
Report of even date.

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For, Vaqhasia & Lakhani LLP,
Chartered Accountants

For, Matru Infrastructure



CA Amit Lakhani
Partner
M. No. 136378




Partner

Matru Infrastructure,


Partner.

Date : 12/09/2017
Place : Rajkot

MATRU INFRASTRUCTURE

SCHEDULE A : PARTNERS' CAPITAL

SR. NO.	NAME OF PARTNER	PROFIT SHARING RATIO	OPENING BALANCE 01.04.16	ADDITION DURING THE YEAR	LESS WITHDRAWAL DURING THE YEAR	TOTAL	SHARE OF PROFIT			TOTAL	CLOSING BALANCE 31.03.17
							INTEREST	SALARY	PROFIT		
1	Alkeshbhai K. Bhogani	50.00%	12,39,363	-	4,00,000	8,39,363	1,43,200	2,25,000	-	3,68,200	12,07,56
2	Alpaben H. Bhimani	50.00%	13,93,936	8,00,000	12,56,000	9,37,936	1,66,308	75,000	-	2,41,308	11,79,20
	TOTAL	100.00%	26,33,299	8,00,000	16,56,000	17,77,299	3,09,508	3,00,000	-	6,09,508	23,86,80

SCHEDULE C : FIXED ASSETS

SR. NO.	ASSETS	RATE OF DEPRECIATION %	WDV AS ON 01.04.16	ADDITION		DEDUCTIONS	TOTAL	DEPR. DURING THE YEAR	WDV AS ON 31.03.17
				MORE THAN 6 MONTHS	LESS THAN 6 MONTHS				
1	Laptop Computer	60.00%	16,402	-	-	-	16,402	9,841	6,561
2	Chair	30.00%	4,140	-	-	-	4,140	414	3,726
3	Electric Motor & Motor Pipe	30.00%	13,731	-	-	-	13,731	1,373	12,358
4	Hp Laser Printer	60.00%	-	15,605	-	-	15,605	9,363	6,242
5	Mobile	15.00%	-	-	7,999	-	7,999	600	7,399
	TOTAL		34,273	15,605	7,999	-	57,877	21,591	36,286



Matru Infrastructure.
A. H. Bhimani
 Partner.

SCHEDULE B

LOAN FUND	AMOUNT ₹
UNSECURED LOAN	
Ashvinbhai Bhimani	5,00,000
Jayeshkumar Bapodariya	3,00,000
Sonalben K. Bapodariya	1,00,000
Shilpaben J. Bapodariya	1,00,000
Bhaskar M. Nandesana	3,00,000
Bhupatbhai Katariya	5,00,000
Chhaganbhai N. Kanani	5,00,000
Dhiren Sitapara	4,00,000
Dilipbhai Shah	1,00,000
Hasmukhbhai Viramgama	2,27,495
Kamal Viramgama	4,30,000
Shitalben Rajeshbhai Khunt	2,00,000
Heenaben R. Bhimani	4,45,544
Nirav Namera	3,00,000
Nishaben	50,000
N. L. Bhimani	1,50,000
Pankaj K. Santoki	4,00,000
Shitalben Rajeshbhai Patel	2,40,000
Pravinchandra Bhimani	7,00,000
Rajesh Nanjibhai Khunt	2,50,000
Rasikbhai Bhimani	2,00,000
Satyam Dudhat	5,00,000
TOTAL	68,93,039

SCHEDULE D

CURRENT ASSETS	AMOUNT ₹
STOCK IN HAND	
Stock of Flats	78,37,496
(A)	78,37,496
SUNDRY DEBTORS	
Rajeshbhai J. Patel	22,54,094
(B)	22,54,094
DEPOSITS	
Electric Deposit	29,295
VAT Deposit	11,000
RMC Deposit	12,300
(C)	52,595
CASH & BANK BALANCE	
Cash In Hand	10,91,982
Bank Of Baroda	1,18,206
Raj Bank	17,566
(D)	12,27,754
Other Current Assets	
Plot Purchase - Morbi	2,69,310
(E)	2,69,310
TOTAL (A+B+C+D+E)	116,41,249



Matru Infrastructure.
A.H. Bhimani
Partner.

MATRU INFRASTRUCTURE**SCHEDULE E**

CURRENT LIABILITIES & PROVISIONS		AMOUNT ₹
SUNDRY CREDITORS		
Avadh Electricals		1,60,083
Balaji Enterprise		3,998
Chhaganbhai Khimsuriya		3,11,050
Divyeshbhai Vrajilal Chotaliya		2,77,200
Jayraj Vajesing Kheradiya		2,34,360
Krunal Cement Agency		16,600
Neha Jayeshbhai Chotaliya		2,22,750
Ratansinh Belakram Pai		84,075
Prakashbhai Nandlal Chotaliya		2,97,000
Prakash P. Naina		13,650
Raghavjibhai Jivarajbhai Ranipa		3,56,400
Silver Glass Traders		34,553
Unique Marble		2,59,900
Vipulbhai D. Mavadiya		7,94,800
	(A)	30,66,419
OTHER CURRENT LIABILITIES		
Flat Deposit		3,00,000
	(B)	3,00,000
STATUTORY LIABILITIES		
VAT Payable		8,460
	(C)	8,460
TOTAL (A+B+C)		33,74,879
SCHEDULE F		
REVENUE FROM OPERATIONS		AMOUNT ₹
Sale of Residential Flats		137,50,000
Contract Income		102,54,095
TOTAL		240,04,095
SCHEDULE G		
OTHER INCOME		AMOUNT ₹
Kasar Income		1,062
TOTAL		1,062
SCHEDULE H		
PURCHASES		AMOUNT ₹
Aluminium Section Purchase		4,63,806
Bhogavo Sand Purchase		4,03,183
Blocks Purchase		21,330
Bricks Purchase		3,89,910
Cement Purchase		21,62,768
Chips Purchase		50,875

**Matru Infrastructure.**

A.H. Ghimani
Partner.

MATRU INFRASTRUCTURE**SCHEDULE H**

PURCHASES	AMOUNT ₹
(Continued...)	
Chuna Purchase	52,350
Color Purchase	4,21,519
Concret Purchase	35,962
Electric Product Purchase	15,49,933
Emenities Items Purchase	66,252
Fabrics Purchase	1,86,983
Furniture Purchase	7,08,006
Glass Purchase	1,11,160
God Articals Purchase	14,151
Hardware Purchase	2,33,366
Lift Purchase	3,45,000
Marble Purchase	3,43,182
Plumber Materials Purchase	2,98,458
Putty Purchase	19,554
Sand Purchase	1,36,009
Sanitary Product Purchase	1,15,283
Solar System Purchase	84,000
Steel Purchase	4,17,928
Stone Purchase	1,950
Tiles Purchase	7,52,546
White Cement Purchase	39,643
TOTAL	94,25,087

SCHEDULE I

DIRECT EXPENSES	AMOUNT ₹
Aluminium Section Fitting Labour Expense	24,995
Construction Contract Expense	49,67,500
Colour Labour Expense	3,42,500
Electric Bill Expense	85,474
Electric Labour Expense	4,33,000
Emenities Expense	5,300
Engineer Consulting Fees	1,47,900
Fabrication Labour Expense	3,09,000
Freight Expense	6,732
FSI Fees	3,50,076
Garden Maintenance Expense	53,850
Grouting Expense	55,950
Labour Expense	7,79,571
Lift Fitting Expense	50,000
Marble Granite Cutting Labour Expense	1,90,000
Mistri Labour Expense	6,83,156
Plumber Fitting Labour Expense	5,75,500
Plaster Of Paris Expense	29,300
Government Fees	51,863
Staff Salary Expense	3,43,000
Taxure Expense	96,000
Tiles Cutting Labour Expense	1,49,484
Tiles Fitting Labour Expense	53,800
Transportation Expense	11,298
TOTAL	97,95,249



Matru Infrastructure.
A. H. Bhimani
 Partner.

MATRU INFRASTRUCTURE

SCHEDULE J

ADMINISTRATIVE & OTHER EXPENSES	AMOUNT ₹
Audit Fees	5,500
Advertisement Expense	25,200
Banner Expense	55,450
Bonus	20,000
Designing & Printing Expense	39,500
GSPC Gas Expense	70,980
Insurance Premium Expense	4,100
Legal Fees	39,400
Material Testing Expense	1,500
Petrol Expense	51,390
PGVCL Expense	65,200
Customer Executive Salary Expense	1,00,000
Service Tax Expense	4,71,527
Staff Welfare Expense	8,590
Stationery Expense	14,652
Refreshment Expense	2,86,524
Telephone Expense	1,490
Travelling Expense	30,170
Tree Plantation Expense	72,940
VAT Expense	1,72,671
Vehicle Repairing Expense	7,900
Watchman Salary Expense	1,86,000
Water Expense	1,09,900
TOTAL	18,41,103

SCHEDULE K

FINANCIAL CHARGES	AMOUNT ₹
Bank Charges	5,205
Interest on TDS	955
Interest On VAT	162
Interest On Unsecured Loans	1,36,710
TOTAL	1,43,032



Matru Infrastructure.

A+L G. G. G. G.
Partner.

MATRU INFRASTRUCTURE

SCHEDULE 'I'

SIGNIFICANT ACCOUNTING POLICIES & NOTES FORMING PART OF PROFIT & LOSS ACCOUNT AND BALANCE SHEET FOR THE YEAR ENDED 31/03/2017

(I) SIGNIFICANT ACCOUNTING POLICIES:

Significant accounting policies adopted in the preparation and presentation of the accounts are as under. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

A. Basis of preparation of Financial Statements

The financial statements have prepared under the historical cost convention in accordance with the generally accepted accounting principles as adopted consistently by the firm. The Firm generally follows accrual system of accounting. However, insurance, telephone charges etc. expenses are accounted on cash basis.

B. Fixed Assets

All the Business Fixed Assets has been shown at actual cost and depreciation is provided on Fixed Assets as per Income Tax Act 1961.

C. Revenue Recognition

Revenues are recognized when all rewards and risk are transferred to the customers.

D. Foreign Currency Transactions

There is no Foreign Currency Transactions occurred during the current year.

E. Taxation

No Provision for Income Tax is made in current year.

Matru Infrastructure.

A. H. Bhatnagar
Partner.



(II) NOTES TO ACCOUNTS

1. In the opinion of Partners, current assets, loans and advances are of the same value as realized in the ordinary course of business.
2. All figures have been reworked, regrouped and rearranged wherever considered necessary and rounded off to the nearest rupees.
3. In the opinion of the Partners, no amount is due to Micro, Small and Medium Enterprises and hence is not furnished separately.
4. Individual confirmation from Creditors of ₹ 30,66,419/- and Debtors of ₹ 22,54,094/- are in process of reconciliation. Partners do not anticipate any major discrepancies.
5. In the opinion of Partners, the enterprise has no Liabilities which are contingent in nature.
6. Whenever supporting vouchers are not available, partners have certified that all expenses are pertaining to the business.

Matru Infrastructure

A.H. Bhimani
Partner

Date : 12/09/2017
Place : Rajkot

Matru Infrastructure.

A.H. Bhimani
Partner.

For, Vaghasia & Lakhani LLP

Chartered Accountants
FRN: 134575W/W100138



Amit Lakhani

CA Amit Lakhani
Partner
Membership No. 136378