

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 on, 31<sup>st</sup> March, 2020, and the profit and loss account for the period beginning from 1<sup>st</sup> April, 2019 to ending on 31<sup>st</sup> March, 2020, attached herewith, of

**M/S. SWAMI DEVELOPERS**  
NR. AIR FORCE STATION, MAKARPURA, VADODARA  
PAN: ABAFS 9472 P

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 Nr. Air Force Station, Makarpura, Vadodara and at branches none.

3. (a) We report the following observations / comments / discrepancies / inconsistencies; if any:  
Nil

(b) Subject to above, -

- (A) We have obtained all the information and explanations which, to the best of our 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 and branches of the assessee so far as appears from our examination of the books.
- (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
- (i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31<sup>st</sup> March, 2020; and
- (ii) in the case of the profit and loss account, of the loss of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. 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 subject to following observations/qualifications, if any:

Refer Notes to Accounts

PLACE: VADODARA  
DATE: 3-12-2020

**FOR VIRAL K SHAH & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
FRN: 124564W

**CA NISHIT PATEL**  
PARTNER

M. No. 158115

UDIN: 20158115AAAAQB1866

KSHITIJ, LEVEL 3, OPP. R.C.PATEL INDUSTRIAL ESTATE  
NR.AKOTA GARDEN, AKOTA, VADODARA 390020