RADHESHREE DEVELOPERS

AUDIT REPORT
FOR
F.Y. 2019-20

D D ZINZUVADIYA & CO.
Chartered Accountant

502, Sadhana Downtown,Jubilee Chowk,Near,
PNB Bank,Rajkot GUJARAT 360001
Ph. 9409436156
e-mail : cadharmik30@gmail.com

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. I have examined the Balance Sheet as on 31-MAR-2020, and the Profit and Loss Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
RADHESHREE DEVELOPERS
RADHE APPARTMENT,SHOP NO 1,3 - MADHAV PARK,MADHAV PARK MAIN ROAD,RAJKOT,RAJKOT,RAJKOT,RAJKOT
PAN **AAUFR0068F**

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 RADHE APPARTMENT,3 - MADHAV PARK,SHOP NO 1,MADHAV PARK MAIN ROAD,RAJKOT,RAJKOT,RAJKOT,RAJKOT and Nil Branches

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

These financial statements are the responsibility of the assessee. My responsibility is to express an opinion on this financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I 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 disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

(b) Subject to above -

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

(B) In my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me, 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-MAR-2020; and

(ii) in the case of the Profit and Loss Account of the profit 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 my opinion and to the best of my information and according to explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify whether the payments in excess of Rs. 10,000 (Rs 35,000 incase of plying, hiring or leasing of goods carraiges) have been made otherwise than by an account payee cheque or account payee bank draft. It is not possible for us to verify whether loans or deposits have been accepted or repaid otherwise than by an account payee cheque or account payee bank draft. A Certificate to that effect has been obtained from the assesse.
2	Proper stock records are not maintained by the assessee.	As per management representation, it is not feasible to maintain the quantitative details of all stock. Hence Valuation of closing stock is not possible.

3	Others	The firm s partners are responsible with respect to the preparation of these financial statements to give true and fair view of the financial position, financial performance of the firm in accordance with accounting principles generally accepted in India. Our responsibility is to express our opinion on these standalone financial statements based on our audit.

For D D ZINZUVADIYA & CO.
Chartered Accountants

Firm Reg. No. 0136233W

D. D. Zinzuvadiya & Co.
M. NO. 144883
Rajkot
Chartered Accountants

(DHARMIK D ZINZUVADIYA)
Proprietor
Membership No. 144883
UDIN : 20144883AAAANI3082
Date : 29.12.2020
Place : Rajkot

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

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

Part A

01	Name of the assessee			**RADHESHREE DEVELOPERS**	
02	Address			**RADHE APPARTMENT,SHOP NO 1,3 - MADHAV PARK,MADHAV PARK MAIN ROAD,RAJKOT,RAJKOT,RAJKOT,RAJKOT**	
03	Permanent Account Number (PAN)			**AAUFR0068F**	
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same			**Yes**	
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	**GUJARAT**		**24AAUFR0068F1Z3**	
05	Status			**Partnership Firm**	
06	Previous year			**from 1-APR-2019 to 31-MAR-2020**	
07	Assessment year			**2020-21**	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted			Relevant clause of section 44AB under which the audit has been conducted	
				Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB ?			**NA**	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name	Profit sharing ratio (%)
					DAKSHABEN K JAGANI	**10.00**
					KANJIBHAI R JAGANI	**17.50**
					KANTIBHAI R JAGANI	**17.50**
					KIRITBHAI R JAGANI	**17.50**
					PRABHABEN KANJIBHAI JAGANI	**10.00**
					PRATAPBHAI R JAGANI	**17.50**
					SANGITABEN P JAGANI	**10.00**
	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**	
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks

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)				
		Sector		Sub Sector		Code
		CONSTRUCTION		**Building of complete constructions or parts- civil contractors**		**06002**
	b)	If there is any change in the nature of business or profession, the particulars of such change.		**No**		
		Business	Sector	Sub Sector	Code	Remarks if any
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.		**As Per Annexure "A"**		

D. D. Zalavadiya & Co. Chartered Accountants M. NO. 144800 Rajkot

	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.)	**As Per Annexure "A"**
	c)	List of books of account and nature of relevant documents examined.	**As Per Annexure "A"**
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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)	**No**

Section	Amount	Remarks if any:

13	a)	Method of accounting employed in the previous year	**Mercantile system**
	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**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

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

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:

	f)	Disclosure as per ICDS	**As Per Annexure "B"**
14	a)	Method of valuation of closing stock employed in the previous year.	**At cost or market value whichever is lower. (As taken, valued and certified by Partner)**
	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:	**No**

Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:

15	Give the following particulars of the capital asset converted into stock-in-trade:-	**NA**

Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:

16		Amounts not credited to the profit and loss account, being, -	
	a)	the items falling within the scope of section 28;	**Nil**

Description	Amount	Remarks if any:

	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;	**Nil**

Description	Amount	Remarks if any:

	c)	escalation claims accepted during the previous year;	**Nil**

Description	Amount	Remarks if any:

	d)	any other item of income;	**Nil**

Description	Amount	Remarks if any:

	e)	Capital receipt, if any.		Nil
		Description	Amount	Remarks if any:

17	Where any land or building or both is 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, please furnish:	No

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	Address Line 2	City or Town or District	State	Pincode

18		Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-	**As Per Annexure "C"**
	a)	Description of asset/block of assets.	
	b)	Rate of depreciation.	
	c)	Actual cost or written down value, as the case may be.	
	ca)	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	
	cb)	Adjusted written down value	
	d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
		i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
		ii) change in rate of exchange of currency, and	
		iii) Subsidy or grant or reimbursement, by whatever name called.	
	e)	Depreciation allowable.	
	f)	Written down value at the end of the year.	
19		Amounts admissible under sections	

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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

Description	Amount	Remarks if any:

20	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	Nil

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21 a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

1	expenditure of capital nature;	Nil

Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;	Nil

Particulars	Amount in Rs.	Remarks if any:

3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	Nil

Particulars	Amount in Rs.	Remarks if any:

4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil

D. D. Jinzuvadia & Co. M. NO. 14... Rajkot Chartered Accountants

Particulars	Amount in Rs.	Remarks if any:

5 Expenditure incurred at clubs being cost for club services and facilities used. **Nil**

Particulars	Amount in Rs.	Remarks if any:

6 Expenditure by way of penalty or fine for violation of any law for the time being force **Nil**

Particulars	Amount in Rs.	Remarks if any:

7 Expenditure by way of any other penalty or fine not covered above **Nil**

Particulars	Amount in Rs.	Remarks if any:

8 Expenditure incurred for any purpose which is an offence or which is prohibited by law **Nil**

Particulars	Amount in Rs.	Remarks if any:

b) Amounts inadmissible under section 40(a):-

i as payment to non-resident referred to in sub-clause (i)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

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) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted: **As Per Annexure "D"**

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the Payer (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv	Fringe benefit tax under sub-clause (ic)	
v	Wealth tax under sub-clause (iia)	
vi	Royalty, license fee, service fee etc. under sub-clause (iib)	

D. D. Jinzuvadiya & Co. Chartered Accountants Rajkot

	vii	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil

Date of payment	Amount of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:

	viii	Payment to PF/other fund etc. under sub-clause (iv)	
	ix	Tax paid by employer for perquisites under sub-clause (v)	
c)		Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	**As Per Annexure "E"**
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:	**Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:

	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);	**Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee (optional)	Remarks if any:

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 under section 40A(9);	**Nil**
g)	particulars of any liability of a contingent nature;	**Nil**

Nature of Liability	Amount	Remarks if any:

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;	**Nil**

Particulars	Amount	Remarks if any:

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**
23	Particulars of payments made to persons specified under section 40A(2)(b).	**As Per Annexure "F"**
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	**Nil**

Section	Description	Amount	Remarks if any:

25	Any amount of profit chargeable to tax under section 41 and computation thereof.	**Nil**

Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:

26	i		In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-	
		A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
		a)	paid during the previous year;	**Nil**

Nature of Liability	Amount	Remarks if any:	Section

D. D. Zinzuvadiya & Co. Chartered Accountants

b) not paid during the previous year; **Nil**

Nature of Liability	Amount	Remarks if any:	Section

B was incurred in the previous year and was

a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Nature of Liability	Amount	Remarks if any:	Section
TDS	**47450.00**		**Sec 43B(a) -tax , duty,cess,fee etc**

b) not paid on or before the aforesaid date. **Nil**

Nature of Liability	Amount	Remarks if any:	Section

	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	**No**
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.	**No**
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	**Nil**

Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:

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)(viia), if yes, please furnish the details of the same.	**No**

28	Name of the person from which shares received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:

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.	**NA**

Name of the person from whom consideration received for issue of shares	PAN of the person (optional)	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:

A	Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56	**NA**

Nature of Income	Amount	Remarks if any:

B	Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56	**NA**

Nature of Income	Amount	Remarks if any:

30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	**No**

Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person (optional)	Address Line 1	Address Line 2	City or Town or District	State	Pincode	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

D. D. Zinzuvadia & Co.
M. NO. 14883
Rajkot
Chartered Accountants

	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	NA

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B	NA

Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

C Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2021)	NA

Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	Nil

Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor (optional)	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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 269SS taken or accepted during the previous year :-	Nil

D. Zinzuvadiya & Co. Chartered Accountants M. NO. 144882 Rajkot

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received (optional)	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	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

b a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person , during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Nature of transaction	Amount of receipt	Date of receipt

b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of receipt

c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Nature of transaction	Amount of payment	Date of payment

d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year — **Nil**

Name of the Payee	Address of the Payee	PAN of the Payee (optional)	Amount of payment

c) Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: — **Nil**

Name of the payee	Address of the payee	PAN of the payee (optional)	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft

D. D. Zinzuvadiya & Co. M. NO. 144883 Rajkot Chartered Accountants

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

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment 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

Name of the payer	Address of the payer	PAN of the payer (optional)	Amount of repayment 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

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

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAA	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

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.	NA
c)	Whether the assesse has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	No
d)	Whether the assesse 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.	No
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.	NA

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil

Section	Amount	Remarks if any

D. D. Zinzuvadia & Co. M. NO. 144083 Rajkot Chartered Accountants

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	**As Per Annexure "G"**
	b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	**Yes**

Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
RKTR05243A	**26Q**	**31-Jan-2020**	**29-Jan-2020**	**Yes**	
RKTR05243A	**26Q**	**31-Jul-2019**	**31-Jul-2019**	**Yes**	
RKTR05243A	**26Q**	**31-Oct-2019**	**05-Nov-2019**	**Yes**	
RKTR05243A	**26Q**	**31-Jul-2020**	**30-Jun-2020**	**Yes**	

	c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	**Yes**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.
RKTR05243A	**1961.00**	**1961.00**	**27-Jul-2019**
RKTR05243A	**350.00**	**350.00**	**02-Nov-2019**
RKTR05243A	**290.00**	**290.00**	**27-Jan-2020**
RKTR05243A	**4432.00**	**4432.00**	**26-Jun-2020**

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
NA						

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.

The records maintained by the assessee were inadequate for the purpose of furnishing the requisite information.

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.

The records maintained by the assessee were inadequate for the purpose of furnishing the requisite information.

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.
NA							

36 In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- **NA**

(a) Total amount of distributed profits	amount of reduction as referred to in section		(b) Total tax paid thereon	(c)Date of Payments with Amount		Remarks if any:
	115-O(1A) (i)	115-O(1A) (ii)		Dates of payment	Amount	

D. Zinzuvadiya & Co. M. No. 144883 Rajkot Chartered Accountants

	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2	NA

Amount Received(in Rs)	Date of receipt	Remarks if any:

37	Whether any cost audit was carried out, if 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.	NA
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.	No
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	No
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	**As Per Annexure "H"**
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**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B	NA

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:

43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286	NA

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

D. D. Zinzuvadiya & Co. Chartered Accountants Rajkot

<table>
<tr><td rowspan="3">44</td><td colspan="4">Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2021)</td><td colspan="2">NA</td></tr>
<tr><td rowspan="2">Total Amount of expenditure incurred during the year</td><td colspan="4">Expenditure in respect of entities registered under the GST</td><td rowspan="2">Expenditure relating to entities not registered under GST</td></tr>
<tr><td>Relating to the goods or services exempt from GST</td><td>Relating to the entities falling under composition scheme</td><td>Relating to the other registered entities</td><td>Total Payment to Registered entities</td></tr>
</table>

For D D ZINZUVADIYA & CO.

Chartered Accountants

Firm Reg. No. 0136233W

D. Zinzuvadiya & Co.
M. NO. 144883
Rajkot
Chartered Accountants

(DHARMIK D ZINZUVADIYA)

Proprietor

Membership No. 144883

UDIN : 20144883AAAANI3082

Date : 29.12.2020

Place : Rajkot

RADHESHREE DEVELOPERS

Annexure "A"
List of Books of Accounts Maintained

(A) Books of Accounts Prescribed under section 44AA
Not Prescribed

(B) Books of Accounts Maintained

RADHE APPARTMENT , SHOP NO 1, 3 - MADHAV PARK, MADHAV PARK MAIN ROAD, RAJKOT, RAJKOT, GUJARAT

1. Cash Book
2. Bank Book
3. Purchases Register
4. Sales Register
5. Journal
6. Ledger (Computerized)

(C) Books of Accounts and relevant documents examined by us
1. Cash Book
2. Bank Book
3. Purchases Register
4. Sales Register
5. Journal
6. Ledger

Annexure "B"

13 (f) Disclosure as per ICDS

ICDS	Disclosure
ICDS I - Accounting Policies	These financial statements have been prepared from the books of account maintained on mercantile basis in accordance with accounting principles generally accepted in India and as per accounting standards issued by the Council of the Institute of Chartered Accountants of India.
ICDS II - Valuation of Inventories	Inventories are valued at cost or net realizable value whichever is lower.But if inclusive method is followed then the net effect on Profit will be Nill as per Clause 14(b) of Form 3CD.
ICDS IV - Revenue Recognition	Sales are recognized when goods are supplied and there is a reasonable certainty of ultimate collection. Other incomes are recognized on accrual basis.
ICDS V - Tangible Fixed Assets	Disclosures as per ICDS V have been made against Clause No. 18 of Form 3CD.
ICDS IX - Borrowing Costs	Borrowing costs directly related to the acquisition or construction of an asset are capitalized as part of the cost of that asset. Other borrowing costs are charged to the Profit & Loss Account.
ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total	A Provision is recognized when there is a present obligation as a result of a past event and it is certain that an outflow of resources embodying economic benefits will be required to settle the obligation. Contingent liabilities are not recognized; but disclosed unless the probability of an outflow of resources is remote.

D. D. Zinzuvadiya & Co. M. NO. 144963 Rajkot Chartered Accountants

RADHESHREE DEVELOPERS
Annexure "C"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAA (for assessment year 2020-21 only)	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Depreciation allowable	Written down value at the end of the year
Computer	40%	12,300	0	12,300	0	0	0	0	4,920	7,380
Plant and Machinery	15%	0	0	0	29,678	0	0	0	4,452	25,226
Furniture and fitting	10%	0	0	0	13,700	0	0	0	1,370	12,330
Total		**12,300**	**0**	**12,300**	**43,378**	**0**	**0**	**0**	**10,742**	**44,936**

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Plant and Machinery

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	AIR CONDITIONER	29,678	0	29,678	15/09/2019	15/09/2019
	Total	**29,678**	**0**	**29,678**		

Block 10% Furniture and fitting

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FURNITURE	13,700	0	13,700	31/08/2019	31/08/2019
	Total	**13,700**	**0**	**13,700**		

D. D. Zinzuvadiya & Co. * Chartered Accountants * M. NO. 144883 Rajkot

Annexure "D"

21(b)(ii)(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee (optional)	Address Line 1	Address Line 2	City or Town or District	Pincode	Remarks if any:
1	2	3	4	5	6	7	8	9	10
25-Jun-2019	39,000	Labour Work	Jay Shree Khodiyar Drilling		Rajkot	Rajkot	Rajkot	360005	

Annexure "E"

21 (c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
Interest	Section40b	25,74,893	25,74,893	0	WHOLLY ADMISSIBLE
Remuneration	Section40b	2,90,000	2,90,000	0	WHOLLY ADMISSIBLE

Annexure "F"

23. Particulars of payments made to persons specified under section 40A(2)(b).

Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction
DAKSHBEN K JAGANI	PARTNER	31-Mar-2020	1,43,292	INTEREST ON CAPITAL
KANJIBHAI R JAGANI	PARTNER	31-Mar-2020	4,84,625	INTEREST ON CAPITAL
KANTIBHAI R JAGANI	PARTNER	31-Mar-2020	4,94,762	INTEREST ON CAPITAL
KIRTIBHAI R JAGANI	PARTNER	31-Mar-2020	5,20,710	INTEREST ON CAPITAL
PRABHABEN K JAGANI	PARTNER	31-Mar-2020	1,42,498	INTEREST ON CAPITAL
PRATAPBHAI R JAGANI	PARTNER	31-Mar-2020	4,95,834	INTEREST ON CAPITAL
SANGITABEN P JANGANI	PARTNER	31-Mar-2020	2,93,172	INTEREST ON CAPITAL
KIRTIBHAI R JAGANI	PARTNER	31-Mar-2020	1,45,000	REMUNERATION
PRATAPBHAI R JAGANI	PARTNER	31-Mar-2020	1,45,000	REMUNERATION

D. Zinzuvadiya & Co. M. NO. 144883 Rajkot Chartered Accountants

Annexure "G"

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

Tax deduction and collection Account Number (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 (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
RKTR05243A	194C	Payments to contractors	80,45,839	73,44,544	73,44,544	73,447				
RKTR05243A	194J	Fees for professional or technical services	4,50,000	4,50,000	4,50,000	45,000				

Annexure "H"

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		2,52,95,000			2,30,25,000	
Gross profit/turnover	37,16,007	2,52,95,000	14.69	29,80,350	2,30,25,000	12.94
Net profit/turnover	63,160	2,52,95,000	0.25	58,715	2,30,25,000	0.26
Stock-in-trade/turnover	0	2,52,95,000	0.00	0	2,30,25,000	0.00
Material consumed/finished goods produced	87,64,547	2,15,78,993	40.62	98,23,761	2,00,44,650	49.01

D. D. Zinzuvadiya & Co.
M. NO. 144803
Rajkot
Chartered Accountants

RADHESHREE DEVELOPERS

BALANCE SHEET AS ON 31st MARCH,2020

(Amt.in ₹)

PARTICULARS	Sch. No.	AS ON 31-03-2020	AS ON 31-03-2019
CAPITAL & LIABILITIES			
Partner's Capital	(1)	2,55,53,201	1,94,20,048
Current Liabilities & Provision	(2)	34,62,997	12,82,962
		2,90,16,198	**2,07,03,010**
ASSETS			
Fixed Assets	(3)	44,936	12,300
Current Assets, Loans & Advances	(4)	2,89,71,262	2,06,90,710
		2,90,16,198	**2,07,03,010**
Subject to notes on accounts	(9)		

As per my report of even Date,

For D D ZINZUVADIYA & CO.

Chartered Accountants

Firm Reg. No. 0136233W

D. Zinzuvadiya & Co. M. NO. 144883 Rajkot Chartered Accountants

(DHARMIK D ZINZUVADIYA)

Proprietor

Membership No. 144883

UDIN : 20144883AAAANI3082

Date : 29.12.2020

Place : Rajkot

For RADHESHREE DEVELOPERS

P. R Jagani

(PRATAPBHAI R JAGANI)

PARTNER

RADHESHREE DEVELOPERS

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED ON 31-3-2020

(Amt.in ₹)

PARTICULARS	Sch. No.	THIS YEAR	PREVIOUS YEAR
INCOME			
Sales	(5)	2,52,95,000	2,30,25,000
Other Income		52	-
Closing Stock		2,01,32,541	1,13,34,548
		4,54,27,593	**3,43,59,548**
EXPENSES			
Opening Stock		1,13,34,548	72,10,670
Purchase	(6)	1,75,62,540	1,39,47,639
Direct Expenses	(7)	1,28,14,446	1,02,20,889
Administrative & Other Expenses	(8)	36,42,157	29,13,435
Depreciation	(3)	10,742	8,200
Profit transferred to Capital A/c.		**63,160**	**58,715**
		4,54,27,593	**3,43,59,548**
Subject to notes on accounts	(9)		

As per my report of even Date,
For D D ZINZUVADIYA & CO.
Chartered Accountants
Firm Reg. No. 0136233W

D. Zinzuvadiya & Co. M. NO. 144883 Rajkot Chartered Accountants

(DHARMIK D ZINZUVADIYA)
Proprietor
Membership No. 144883
UDIN : 20144883AAAANI3082
Date : 29.12.2020
Place : Rajkot

For RADHESHREE DEVELOPERS

P. R. Jagani

(PRATAPBHAI R JAGANI)
PARTNER

RADHESHREE DEVELOPERS

SCHEDULE - 1: PARTNER'S CAPITAL ACCOUNTS FOR THE PERIOD ENDED ON 31.03.2020

(Amt.in ₹)

SR. NO.	NAME OF PARTNER	SHARE OF PROFIT	BALANCE AS ON 01-04-2019	ADDITION	INTEREST	REMUNERATION	SHARE OF PROFIT (LOSS)	TOTAL CREDITS	TOTAL DEBITS	CLOSING BALANCE
1	Dakshaben K Jagani	10.00%	11,95,575	-	1,43,292	-	6,316	1,49,608	3,592	13,41,591
2	Kanjibhai R Jagani	17.50%	37,85,597	3,80,000	4,84,625	-	11,053	8,75,678	7,276	46,53,999
3	Kantilal R Jagani	17.50%	38,72,015	3,80,000	4,94,762	-	11,053	8,85,815	11,736	47,46,094
4	Kiritbhai Ranchhodbhai Jagani	17.50%	38,31,936	11,40,000	5,20,710	1,45,000	11,053	18,16,763	1,41,286	55,07,413
5	Prabhaben Kanjibhai Jagani	10.00%	11,88,951	-	1,42,498	-	6,316	1,48,814	3,592	13,34,173
6	Pratapbhai Ranchodbhai Jagani	17.50%	33,58,124	14,35,000	4,95,834	1,45,000	11,053	20,86,887	3,38,826	51,06,185
7	Sangitaben P Jagani	10.00%	21,87,850	3,80,000	2,93,172	-	6,316	6,79,488	3,592	28,63,746
	TOTAL	100%	1,94,20,048	37,15,000	25,74,893	2,90,000	63,160	66,43,053	5,09,900	2,55,53,201

D. D. Zinzuvadiya & Co. Chartered Accountants Rajkot

RADHESHREE DEVELOPERS

SCHEDULE - 3 : SCHEDULE OF FIXED ASSETS AS ON 31-03-2020

(Amt.in ₹)

SR. NO.	NATURE OF ASSET	W.D.V. AS ON 01-04-2019	ADDITION BEFORE 182 Days	ADDITION AFTER 182 Days	DEDUCTION DURING THE YEAR	TOTAL AS ON 31-03-2020	LESS DEPRECIATION	W.D.V. AS ON 31-03-2020	DEPRECIATION RATE
1	Computer	12,300		-		12,300	4,920	7,380	40%
2	A.C.- MISUBISI	-	29,678	-	-	29,678	4,452	25,226	15%
3	Furniture	-	13,700	-	-	13,700	1,370	12,330	10%
	TOTAL	**12,300**	**43,378**	**-**	**-**	**55,678**	**10,742**	**44,936**	

D. D. Zinzuvadiya & Co.
M. NO. 144883
Rajkot
Chartered Accountants

RADHESHREE DEVELOPERS

SCHEDULE FORMING PART OF ACCOUNTS FOR YEAR ENDED 31-3-2020

(Amt.in ₹)

PARTICULARS	THIS YEAR	PREVIOUS YEAR
SCHEDULE - 2 : CURRENT LIABILITIES & PROVISION		
Sundry Creditors		
Alpeshbhai Bhupatbhai Sojitra	13,36,500	5,49,951
Aerocon India	39,597	-
Bhasakar J Joshi	9,000	-
C & A Associates	49,500	49,500
Choralal Pravin Dudabhai	8,900	-
Matel Polymers	-	2,38,848
Pravinbhai B Sojitra	13,71,150	-
Rajubhai Nathabhai Makwana	-	58,242
Rajyog Stone Crusher	60,000	-
Kiran Bhaskar Joshi	2,600	-
Shree Enterprise	6,800	
Shree Marketing	-	1,40,108
Shreeji Bricks & Trading Co	31,500	-
Zealtop Granito Pvt Ltd	-	2,22,180
Total	**29,15,547**	**12,58,829**
Advance Received From Customer		
Kanchanben Dhirajlal	5,00,000	-
Total	**5,00,000**	**-**
Other Current Liabilities		
T.D.S Payable	47,450	24,133
Total	**47,450**	**24,133**
TOTAL	**34,62,997**	**12,82,962**
SCHEDULE - 4 : CURRENT ASSETS, LOANS & ADVANCES		
Stock In Hand		
Stock - Project No-2	5,00,000	32,50,000
Stock - Project No-3	97,05,500	80,84,548
Stock - Project No-4	57,88,151	-
Stock - Project No-5	41,38,890	-
Total	**2,01,32,541**	**1,13,34,548**
Advance To Supplier		
Jay krishna Hardware Mart	-	1,000
Shreeji Hardware & Sanatarywares	-	11,398
Total	**-**	**12,398**

D. D. Zinzuvadiya & Co. M. NO. 144813 Rajkot Chartered Accountants

RADHESHREE DEVELOPERS

SCHEDULE FORMING PART OF ACCOUNTS FOR YEAR ENDED 31-3-2020

(Amt.in ₹)

PARTICULARS	THIS YEAR	PREVIOUS YEAR
Cash & Bank Balances		
Cash on hand	43,942	7,59,722
BOB A/c - 38760200000400	4,40,620	82,53,456
Raj Bank A/c - 001611010000214 8	22,311	22,311
ICICI Bank - 2395055696	44,75,634	-
ICICI Bank - 2395055697	37,47,060	50,676
Total	**87,29,567**	**90,86,165**
Duties & Taxes		
Centre Tax A/c	34,506	1,22,499
State/UT Tax A/c	34,506	1,22,500
Integrated Tax	-	12,600
Total	**69,012**	**2,57,599**
Other Current Assests		
PGVCL Temporary Con Deposit (VRAJ)	40,142	-
TOTAL	**40,142**	**-**
TOTAL	**2,89,71,262**	**2,06,90,710**
SCHEDULE - 5 : SALES		
Sales A/c	2,52,95,000	2,30,25,000
TOTAL	**2,52,95,000**	**2,30,25,000**
SCHEDULE - 6 : PURCHASE		
Composite Purchase	1,99,665	6,01,712
Plot Purchase	73,52,450	40,50,046
Purchase IGST	-	70,000
Purchase	88,12,233	75,93,872
URD Purchase	11,98,192	16,32,009
TOTAL	**1,75,62,540**	**1,39,47,639**
SCHEDULE - 7 : DIRECT EXPENSES		
ACP Frame Work Exps	58,500	-
BOR Exp	73,970	-
Board & Benar Expenses	-	4,345
Consultancy Fees	5,30,000	1,50,000

D. D. Zinzuvadiya & Co.
M. NO. 144883
Rajkot
Chartered Accountants

RADHESHREE DEVELOPERS

SCHEDULE FORMING PART OF ACCOUNTS FOR YEAR ENDED 31-3-2020

(Amt.in ₹)

PARTICULARS	THIS YEAR	PREVIOUS YEAR
Electricity Exp	2,44,918	3,28,126
Labour Exp	79,37,869	70,46,309
Light Fitting Expenses	3,520	-
RMC Tax	21,00,686	6,93,608
Rera Register Fee	3,000	18,500
GST ITC Revers Expenses	18,01,687	19,03,196
JCB Brucket Work Expenses	34,000	63,900
Rajkot Urban Devlopment Expenses	26,296	12,905
TOTAL	**1,28,14,446**	**1,02,20,889**
SCHEDULE - 8 :ADMINISTRATIVE & OTHER EXPENSES		
Accounting Fees Expenses	49,500	63,000
Association Fees	11,000	-
Advertisement Expenses	-	190
Audit Fees	11,000	11,500
Bank Charges	1,388	2,978
Insurance Exp	8,600	21,857
Kasar	-	14
Office Expense	3,079	-
Partner Capital Interest	25,74,893	19,73,090
Partner Remuneration	2,90,000	2,80,000
Professional Fee Expenses	53,100	10,000
Salary Expenses	4,62,000	4,51,000
TDS Interest Expenses	-	3,236
Telephone Expenses	13,800	-
Vehical Expenses	1,38,309	96,570
Workman Compensation Insurance Expenses	25,488	-
TOTAL	**36,42,157**	**29,13,435**

D. D. Zinzuvadiya & Co. M. NO. 144833 Rajkot Chartered Accountants

RADHESHREE DEVELOPERS

SCHEDULE – 9

Schedules forming part of accounts for Year ended on 31st March, 2020

1. Significant Accounting Policies:

   (i) Basis of Accounting:

   Financial Statement is prepared under historical cost convention on Mercantile Method.

   (ii) Fixed Assets:

   Fixed Assets are stated at cost. The cost of an asset comprises its purchase price and directly attributable expenses. Expenditure for addition and improvements are capitalised as and when incurred.

   Depreciation:

   Amount of Depreciation has been provided on the asset/s maintained in the books of accounts as per written down value method.

   (iii) Investments:

   There are no investment.

   (iv) Inventories:

   We are informed that stock-in-trade is valued at cost or market price whichever is lower.

2. Balances of Debtors, Creditors, Loans & Advances and Deposits are subject to confirmation.

3. No Provisions has been made for taxes on income.

4. The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. COVID-19 is significantly impacting business operation of the companies, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lock down of production facilities etc. On 24th March 2020, the Government of India ordered a nationwide lockdown for 21 days which further got extended on time to time and it is extended till 31st May 2020 to prevent community spread of COVID-19 in India resulting in significant reduction in economic activities.

   The Company is closely monitoring the impact of the pandemic on all aspects of its business, including how it will impact its customers, employees, vendors and business partners. The management has exercised due care, in concluding on significant accounting judgments and estimates, inter-alia, recoverability of receivables, assessment for impairment of assets, intangible assets based on the information available to date, both internal and external, while preparing the financial statements as of and for the year ended 31st March, 2020.

Rajkot

Chartered Accountants

The impact of the global health pandemic may be different from the estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions. The Company believes that the factors considered are reasonable under the current circumstances.

For D D ZINZUVADIYA & CO.
Chartered Accountants
Firm Reg. No. 0136233W

D. D. Zinzuvadiya & Co.
M. NO. 144883
Rajkot
Chartered Accountants

(DHARMIK DOLARBHAI ZINZUVADIYA)
Proprietor
Membership No. 144883
UDIN : 20144883AAAANI3082
Date : 29.12.2020
Place : Rajkot

For , RADHESHREE DEVELOPERS

P. R. Jagani

(PRATAPBHAI R JAGANI)
Partner