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 **2016-04-01** to ending on **2017-03-31** attached herewith, of **MEGA STRUCTURE 301, OPAL PLAZA, AKSHAR MARG CORNER, AMIN MARG, , RAJKOT, GUJARAT, 360001 AAXFM7858F,**

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 **301, OPAL PLAZA, AKSHAR MARG CORNER, AMIN MARG, RAJKOT, GUJARAT-360001,** and **0** branches.

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

(i) These financial statements are the responsibility of the partners. Accordingly our audit is limited only to the examination of books of accounts, records and vouchers produced before us and is based on the management representation and other information that were available to during the course of our audit. Our responsibility is to express an opinion on these financial statements based on our audit.. (ii) We conducted our audit in accordance with auditing standards 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 misstatements. 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. (iii) For notes on accounts and accounting standards please refer to "Notes" as mentioned in Schedule 16 of the financial statements. (iv) Stock is taken as valued, verified & certified by the assessee. (v) Sundry Debtors, Creditors, Loans, Banks' accounts are subject to confirmation and subsequent reconciliation, if any

(b) Subject to above,-

(A) **We** have obtained all the information and explanations which, to the best of **Our** knowledge and belief, were necessary for the purposes 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** knowledge and belief, were necessary for the 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 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.

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 and the Annexure thereto are true and correct subject to following observations/qualifications, if any:-

Sl No.	Qualification Type	Observations/Qualifications

Place	**RAJKOT**	Name	**PARIN H PATEL**
Date	**30/10/2017**	Membership Number	**119023**
		FRN (Firm Registration Number)	**0125964W**
		Address	**709, DHANRAJNI COMPLEX, DR. YAGNIK ROAD, , RAJKOT, GUJARAT, 360001**