Annual Audit Report
F.Y. 2014 – 2015

M/S DML INFRASTRUCTURE

506- Embassy Tower,
Opp. Jubily Garden,
Jawahar Road – Rajkot.

Auditors

CA

Vidhi V. Raithatha

Chartered Accountants

A-904, Presidential Towers,,
LBS Marg, Ghatkopar West,
Mumbai - 400059.

VIDHI V RAITHATHA
Chartered Accountants

A-904, PRESIDENTIAL TOWERS,, LBS MARG,,
GHATKOPER WEST,, MUMBAI MAHARASHTRA
400059
Ph. 9898008095

:: 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-2015, and the Profit and Loss Account for the period beginning from 1-APR-2014 to ending on 31-MAR-2015, attached herewith, of
   M/S DML INFRASTRUCTURE
   506, EMBASSY TOWER, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT
   PAN AAFFD3399C

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 EMBASSY TOWER,506,OPP. JUBILY GARDEN,JAWAHAR ROAD,RAJKOT

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

   (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 purposes 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-2015; 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	Nil	Nil

For, VIDHI V RAITHATHA
(Chartered Accountants)

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

(CA Vidhi V Raithatha)
Membership No: 140045

Place :Mumbai
Date : 11/09/2015

:: 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			M/S DML INFRASTRUCTURE	
02	Address			506, EMBASSY TOWER, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT	
03	Permanent Account Number (PAN)			AAFFD3399C	
04	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			No	
	Name of Act	State	Other	Registration No.	Description (optional)
	Service Tax			AAFFD3399CSD002	
05	Status			Partnership Firm	
06	Previous year			from 1-APR-2014 to 31-MAR-2015	
07	Assessment year			2015-16	
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 Rs. 1 crore	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)
					Chirag H. Lakhani		30.00
					Darshan H. Lakhani		30.00
					Harishbhai J. Lakhani		40.00
	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		
	b)	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
		Builders			Property Developers		0403
	b)	If there is any change in the nature of business or profession, the particulars of such change.			No		
	b)	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.			Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register		
	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.)			506, EMBASSY TOWER, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT, GUJARAT, 360001	Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register (Computerized)	
	c)	List of books of account and nature of relevant documents examined.			Bank Book, Cash Book, Journal, Ledger, Purchases Register, Sales Register		

VIDHI V. RATTHATHA
CHARTERED ACCOUNTANT
MUMBAI

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, 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.				Nil
	c)	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.				No
	d)	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
14	a)	Method of valuation of closing stock employed in the previous year.				Stock Valuation Change - No
	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
	b)	Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	

15	Give the following particulars of the capital asset converted into stock-intrade:-					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
	a)	Description	Amount	Remarks if any:	
	b)	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;			Nil
	b)	Description	Amount	Remarks if any:	
	c)	escalation claims accepted during the previous year;			Nil
	c)	Description	Amount	Remarks if any:	
	d)	any other item of income;			Nil
	d)	Description	Amount	Remarks if any:	
	e)	capital receipt, if any.			Nil
	e)	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	Considerati on 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

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

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 "A"
	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 adjustment on account of :-		
	d)	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: 32AC, 33AB, 33ABA, 35(1)(i), 35(1)(ii)....etc.			

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

a)	Description	Amount	Remarks if any:

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

b)	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	
	a) 1	expenditure of capital nature;	Nil

1	Particulars	Amount in Rs.	Remarks if any:

2	expenditure of personal nature;	Nil

2	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

3	Particulars	Amount in Rs.	Remarks if any:

4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil

4	Particulars	Amount in Rs.	Remarks if any:

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

5	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

6	Particulars	Amount in Rs.	Remarks if any:

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

7	Particulars	Amount in Rs.	Remarks if any:

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

8	Particulars	Amount in Rs.	Remarks if any:

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

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

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

A	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

B	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)

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

A	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 on or before the due date specified in sub- section (1) of section 139.	Nil

B	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	Fringe benefit tax under sub-clause (ic)	
iv	Wealth tax under sub-clause (iia)	
v	Royalty, license fee, service fee etc. under sub-clause (iib)	
vi	Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil

vi	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:

vii	Payment to PF /other fund etc. under sub-clause (iv)	
viii	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;	Nil

c)	Particulars	Section	Amount debited to P/L A/C	Remarks	Description	Amount admissible	Amount inadmissible

d) Disallowance/deemed income under section 40A(3):

d)	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

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

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		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

B	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

g)	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

h)	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).	Nil

Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)

24	Amounts deemed to be profits and gains under section 32AC 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) or (f) of section 43B, the liability for which:-

i	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	a)	paid during the previous year;	Nil

a)	Nature of Liability	Amount	Remarks if any:	Section

b)	not paid during the previous year;	Nil

b)	Nature of Liability	Amount	Remarks if any:	Section

B		was incurred in the previous year and was	
B	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil

a)	Nature of Liability	Amount	Remarks if any:	Section

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

b)	Nature of Liability	Amount	Remarks if any:	Section

	ii	(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	Yes (Service Tax & VAT)
27	a)	Amount of Central Value Added Tax credits availed of or utilized 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

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	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.		Nil		
	b)	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			
	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:

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

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			
	a)	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/deposit was taken or accepted otherwise than by an account payee Bank cheque or account payee bank draft
	b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-			Nil			
	b)	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 otherwise than by account payee cheque or account payee bank draft	

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

	c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents	Yes
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks
Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	Amount	Order U/S and date	Remarks
1	2014-15	**Loss from business other than loss from speculative business and specified business**	67677		-	-
2	2014-15	**Unabsorbed depreciation**	5023		-	-

	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 assessee 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 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.	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:

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:	No

a)

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

b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	NA

b)

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	Remarks if any:

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

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

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :						
	a)	Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
		Nil						
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :						

b)	A	Raw Materials :									
	A	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.
		NA									

B	Finished products :								
B	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								
C	By products :								
C	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	
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.						NA
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:						

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		11650000			0	
Gross profit/turnover	1061835	11650000	9.11	-9148640	0	0.00
Net profit/turnover	686456	11650000	5.89	-9157864	0	0.00

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

	Stock-in-trade/turnover	**6549027**	**11650000**	**56.21**	**0**	**0**	**0.00**
	Material consumed/finished goods produced	**0**	**0**	**0.00**	**0**	**0**	**0.00**
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 alongwith 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

For, VIDHI V RAITHATHA
(Chartered Accountants)

(CA Vidhi V Raithatha)
Membership No: 140045

Place :Mumbai
Date : 11/09/2015

VIDHI V. RAITHATHA
CHARTERED ACCOUNTANT
MUMBAI

M/S DML INFRASTRUCTURE

Annexure "A"

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 writtendown values	Additions/deductions during the year with dates in the case of any addtion 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
Suzuki Access Scooter	15%	28,466	0	0	0	0	4,270	24,196
Total		**28,466**	**0**	**0**	**0**	**0**	**4,270**	**24,196**

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

(F.Y. 2014-15)

DML INFRASTRUCTURE
PAN No : AAFFD3399C
EMBASSY TOWER, 506, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT

Balance Sheet as on 31st March 2015

Particular	Sch	Amount (Current Yr.)
I. Source of funds		
Capital Funds:		
Capital	1	1,08,76,936
Reserve and Surplus		-
Loan Funds:		
Secured Loans		-
Unsecured Loans	2	23,50,000
Deffered Tax Liability		-
		1,32,26,936
II. Application of funds		
Fixed Assets	3	
Written Down Value		28,466
Add: Addition		-
Less: Sales		-
Less: Depreciation		4,270
Net Value		24,196
work-in-progress		-
Investments		-
Current Assets,loans and advances:		
Inventories	4	65,49,027
Sundry Debtors		-
Cash and Bank Balance	5	16,84,713
Other Current Assets		-
Loan and Advances	6	50,00,000
		1,32,33,740
Less: Current liabilities and provisions		
Current Liabilities	7	31,000
Provisions		-
Net current assets		1,32,02,740
Miscellaneous expenditure		
Miscellaneous expenditure not written off or adjusted		-
Deferred Tax Asset		-
		1,32,26,936

The schedule referred above form an integral part of the Accounts
Audit Report as on even date attached
For, VIDHI V RAITHATHA
(Chartered Accountants)

For, DML INFRASTRUCTURE

Vraithatha

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

Harishbhai J. Lakhani
(Partner)

CA Vidhi V Raithatha

Membership No.: 140045

Place: Mumbai
Date: 11/09/2015

(F.Y. 2014-15)

DML INFRASTRUCTURE
PAN No : AAFFD3399C
EMBASSY TOWER, 506, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT

Profit and Loss A/c for the year Ending 31st March 2015

Particular	Sch	Amount (Current Yr.)
Income		
Turnover		1,16,50,000
Other Income		-
Variation in Stock	8	(74,47,634)
Total		**42,02,366**
Expenditure		
Purchases		31,40,531
Administrative Expenses	9	3,71,109
Selling Expenses		-
Financial Expenses		-
Total		**35,11,640**
Profit/Loss before Depreciation		**6,90,726**
Depreciation		(4,270)
Profit/Loss for the year before tax		**6,86,456**
Profit/Loss for the year after tax		**6,86,456**
Balance brought forward from previous year		-
Balance Carried to Balance Sheet		**6,86,456**

The schedule referred above form an Integral part of the Accounts
Audit Report as on even date attached
For, VIDHI V RAITHATHA
(Chartered Accountants)

Raithatha

CA Vidhi V Raithatha

Membership No.: 140045

Place: Mumbai
Date: 11/09/2015

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

For, DML INFRASTRUCTURE

Harishbhai J. Lakhani
(Partner)

DML INFRASTRUCTURE
PAN No : AAFFD3399C
EMBASSY TOWER, 506, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT

Chirag H. Lakhani's Capital A/c as on 31st March 2015

Schedule: 1

Particular	Amount	Particular	Amount
Withdrawal	5,00,000	Balance B/F	14,20,144
Balance C/F	11,26,080.80	Net Profit	2,05,936.80
Total	**16,26,080.80**	**Total**	**16,26,080.80**

Darshan H. Lakhani's Capital A/c as on 31st March 2015

Schedule: 1

Particular	Amount	Particular	Amount
Withdrawal	5,00,000	Balance B/F	25,60,144
Balance C/F	22,66,080.80	Net Profit	2,05,936.80
Total	**27,66,080.80**	**Total**	**27,66,080.80**

Harishbhai J. Lakhani's Capital A/c as on 31st March 2015

Schedule: 1

Particular	Amount	Particular	Amount
Withdrawal	58,00,000	Balance B/F	1,30,10,192
Balance C/F	74,84,774.40	Net Profit	2,74,582.40
Total	**1,32,84,774.40**	**Total**	**1,32,84,774.40**

Fixed Assets as on 31st March 2015

Schedule: 3

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Suzuki Access Scooter GJ3DF 8361	15.00%	28,466	-	-	-	28,466	4,270	24,196
Total		**28,466**	-	-	-	**28,466**	**4,270**	**24,196**

VIDHI V. RAITHATHA ★ CHARTERED ACCOUNTANT ★ MUMBAI

DML INFRASTRUCTURE
PAN No : AAFFD3399C
EMBASSY TOWER, 506, OPP. JUBILY GARDEN, JAWAHAR ROAD, RAJKOT

Schedules annexed to and forming part of balance sheet & profit & loss account for the year ended on 31st march 2015

Particulars	SCH.	For the Period Ended on 31/03/2015
Unsecured Loans	2	
Devhari Enterprise		23,50,000
Total		**23,50,000**
Inventories	4	
Traded Goods		65,49,027
Total		**65,49,027**
Cash and Bank Balance	5	
Cash in Hand		5,83,620
Oriental Bank of Commerce		11,01,093
Total		**16,84,713**
Loan and Advances	6	
Khimjibhai T. Makvana		50,00,000
Total		**50,00,000**
Current Liabilities	7	
Advances Received From Customers		31,000
Total		**31,000**
Variation in Stock	8	
(A) Closing Stock		
Finished Goods		65,49,027
Total (A)		65,49,027
(B) Opening Stock		
Finished Goods		1,39,96,661
Total (B)		1,39,96,661
Variation in Stock		(74,47,634)
Administrative Expenses	9	
Salaries and Wages		3,60,000
Office Expense		10,760
Bank Charges		349
Total		**3,71,109**

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

M/S DML INFRASTRUCTURE

506,EMBASSY TOWER,OPP. JUBILY GARDEN,JAWAHAR ROAD,RAJKOT,GUJARAT,360001

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. **General :-**
   Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principals.

2. **Revenue Recognition :-**
   Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

3. **Fixed Assets :-**
   Fixed Assets are stated at their written down value.

4. **Depreciation :-**
   Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.

5. **Inventories :-**
   Inventories are valued at cost or market price which ever is less as certified by partners.

6. **Accounts Confirmation :-**
   Sundry Debtors, Creditors, loans & advances, advance to suppliers and advance from customer are subject to confirmation.

7. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not given.

As per Our Separate Audit Report of Even date attached.

For, VIDHI V RAITHATHA
(Chartered Accountants)

Raithatha

(CA Vidhi V Raithatha)
Membership No. 140045

Place:- Mumbai
Date: - 11/09/2015

VIDHI V. RAITHATHA CHARTERED ACCOUNTANT MUMBAI

For, M/S DML INFRASTRUCTURE

Harishbhai J Lakhani
(Partner)