BELA MEHTA & ASSOCIATES
CHARTERED ACCOUNTANTS
A - 204 Shree Siddhi Vinayak Complex, Opp Railway Station (West Side), Alkapuri VADODARA - 390 007.
Ph. (0265) 2322549 (M):9824002556 / 9825800013. E-mail : bma_ca@rediffmail.com / vcbs2005@yahoo.co.in.

Independent Auditors' Report

TO,
THE MEMBERS OF
YOGI STUCKBUILD POWER PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of YOGI STUCKBUILD POWER PRIVATE LIMITED, which comprise the Balance Sheet as at 31 March 2016, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

BELA MEHTA & ASSOCIATES
VADODARA
Chartered Accountants

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2016;
b) in the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

Report on other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in the Companies (Auditor's Report) Order, 2015, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c) the Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account;

d) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

e) on the basis of the written representations received from the directors as on 31 March, 2016, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2016, from being appointed as a director in terms of Section 164(2) of the Act;

f) with respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us :

   i. the Company has does not have any pending litigations which would impact its financial position;

MEHTA & ASSOCIATES VADODARA

ii. the Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;

iii. the question of delay in transferring amounts to the Investor Education and Protection Fund by the Company does not arise as there are no amounts which required to be transferred to the said fund.

For BELA MEHTA & ASSOCIATES
(Chartered Accountants)
Firm Reg. No. 101073W

VANRAJ B. CHOKSI
(Partner)
Membership No. 104270

BELA MEHTA & ASSOCIATES VADODARA

Place: Vadodara
Dated: 15th September 2016

BELA MEHTA & ASSOCIATES
CHARTERED ACCOUNTANTS

A - 204 Shree Siddhi Vinayak Complex, Opp Railway Station (West Side), Alkapuri VADODARA - 390 007.
Ph. (0265) 2322549 (M):9824002556 / 9825800013. E-mail : bma_ca@rediffmail.com / vcbs2005@yahoo.co.in.

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of
   M / s. Yogi Stucbuild Power Private Limited
   C,82,NATHIBA NAGAR,WAGHODIA ROAD,VADODARA
   PAN **AAACY6335R**

   was conducted by us Bela Mehta & Associates in pursuance of the provisions of the Companies Act 1956 Act, and we annex hereto a copy of our audit report dated 15-Sep-2016 along with a copy each of -

   (a) the audited Profit and Loss Account for the period beginning from 1-APR-2015 to ending on 31-MAR-2016

   (b) the audited Balance Sheet as at 31-MAR-2016; and

   (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.

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

3. In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

For Bela Mehta And Associates
Chartered Accountants
(Firm Regn No.: 101073W)

(Vanraj Bharat Choksi)
Partner
Membership No: 104270

BELA MEHTA & ASSOCIATES VADODARA Chartered Accountants

Place :Vadodara
Date : 17/10/2016

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			**Yogi Stucbuild Power Private Limited**		
02	Address			**C,82,NATHIBA NAGAR,WAGHODIA ROAD,VADODARA**		
03	Permanent Account Number (PAN)			**AAACY6335R**		
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			**Yes**		
	Name of Act	State	Other	Registration No.	Description (optional)	
	Service Tax			**AAACY6335RSD001**		
	Sales Tax/VAT	**GUJARAT**		**24191102308**		
05	Status			**Company**		
06	Previous year			**from 1-APR-2015 to 31-MAR-2016**		
07	Assessment year			**2016-17**		
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 (%)
					NA		
	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	Remarks if any:		
		Builders	**Property Developers**	**0403**	**Construction of residential & commercial building.**		
	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"**		
	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"**		

MEHTA & ASSOCIATES VADODARA

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

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

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.	**Not Applicable**
	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-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

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

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 "B"
	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 :-	
		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

Description	Amount	Remarks if any:

	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;	

Particulars	Amount in Rs.
Donation	**212111**

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

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.

MEHTA & ASSOCIATES VADODARA

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

Particulars	Amount in Rs.
Interest on TDS	17599
Interest on Vat	7158
Interest on Income Tax	94743
Interest on Service Tax	106771

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: 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 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 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

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: NA

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

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).	

Name of Related Party	Relation	Date (optional)	Payment made(Amount)	Nature of transaction	PAN of Related Party (optional)
Pramukh Prefab Engineers	**Director is Partner in Firm**		**701530**	**Material Purchase**	

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:-

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

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 Payable 194A	**84019**	**Paid on 28/04/2016**	**Sec 43B(a) -tax , duty,cess,fee etc**
TDS Payable 194C	**41956**	**7061 Paid on 28/04/2016, 32835 paid on 15/10/2016, 2060 paid on 17/10/2016**	**Sec 43B(a) -tax , duty,cess,fee etc**
VAT Payable	**16046**	**Paid on 29/04/2016**	**Sec 43B(a) -tax , duty,cess,fee etc**
Service Tax Payable	**606287**	**181625 Paid on 09/09/2016, 320599 Paid on 22/9/2016, 104063 paid on 16/10/2016**	**Sec 43B(a) -tax , duty,cess,fee etc**
Service Tax Payable GTA	**98461**	**33555 Paid on 09/09/2016, 48095 paid on 22/9/2016, 16811 paid on 15/10/2016**	**Sec 43B(a) -tax , duty,cess,fee etc**
TDS on Property	**75000**	**Paid on 17/10/2016**	**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, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) — **Yes (Service tax Rs. 704748/- & VAT Rs. 91516/- passed through Profit & Loss account)**

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**

b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. — **NA**

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. — **No**

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

MEHTA & ASSOCIATES VADODARA

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 :-	**As Per Annexure "C"**
	b)	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 "D"**
	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 :	**Nil**

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

32	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.	**No**
	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.	**No**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	

Section	Amount
80G	**55556**

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 "E"**
	b)	whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:	**No**

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
BRDY00342G	**26Q**	**15-Jul-2015**	**20-Jul-2015**	**Yes**
BRDY00342G	**26Q**	**15-Oct-2015**	**10-Nov-2015**	**Yes**

34	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.
BRDY00342G	**4622**	**4622**	**06-May-2015**
BRDY00342G	**45**	**45**	**15-Jul-2015**
BRDY00342G	**344**	**344**	**14-Oct-2015**
BRDY00342G	**11925**	**11925**	**26-Oct-2015**
BRDY00342G	**663**	**663**	**31-Dec-2015**

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
Nil						

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
Nil									

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.
Nil							

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.
Nil							

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

(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.	No
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:

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		22950154			35076230	
Gross profit/turnover	3677781	22950154	16.03	6294417	35076230	17.94
Net profit/turnover	858386	22950154	3.74	3382635	35076230	9.64
Stock-in-trade/turnover	0	22950154	0.00	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 Bela Mehta And Associates
Chartered Accountants
(Firm Regn No.: 101073W)

(Vanraj Bharat Choksi)
Partner
Membership No: 104270

MEHTA & ASSOCIATES VADODARA

Place :Vadodara
Date : 17/10/2016

Yogi Stucbuild Power Private Limited

Annexure "A"

List of Books of Accounts Maintained

(A) Books of Accounts Prescribed under section 44AA

Not Prescribed

(B) Books of Accounts Maintained

C-82 Nathiba Nagar,, Waghodia Road, Vadodara, GUJARAT

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

(C) Books of Accounts examined by us

1. Bank Book
2. Cash Book
3. Journal
4. Ledger
5. Purchases Register

VADODARA

Yogi Stucbuild Power Private Limited
Annexure "B"

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 depreciation(In Percentage).	Actual cost or written down values, as the case may be.	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use;					Adjustments on account of			Depreciation allowable	Written down value at the end of the year
			A-Add; D-Deduction;	Date of additions/Deductions	Particulars	Amount	In Case of addition date put to use, In case of deduction NA	Central value added Tax credit claimed and allowed under the Central Excise Rules,1994 in respect of assets acquired on or after Ist March,1944.	Change in the rate of exchange of currency, and	Subsidy or grant or reimbursement, by whatever name called.		
Air Conditioner	15%	52,158						0	0	0	7,824	44,334
Computer and Printer	60%	26,740						0	0	0	16,044	10,696
Furniture and Fitting including electric Fitting	10%	25,650						0	0	0	2,565	23,085
Laptop	60%	76,440						0	0	0	45,864	30,576
Mobile	15%	1,336	A	28-Jan-2016	Mobile	2,900	28-Jan-2016	0	0	0	418	3,818
Water Purifier	15%	11,241						0	0	0	1,686	9,555
Attendence Machine	15%	18,742	A	13-Jan-2016	Punching Machine	4,600	13-Jan-2016	0	0	0	3,156	20,186
Total		2,12,307									77,557	1,42,250

Annexure "C"

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 :-

Name of the lender or depositor	Address of the lender or depositor	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
Anilbhai Machhi	Vadodara	17,950	No	1,84,150	No
Atulbhai Shah	Vadodara	17,950	No	1,84,150	No
Devanand Parpiyani	Vadodara	2,70,000	No	23,84,861	No
Jaresh Kanjibhai Bharwad	Vadodara	18,00,000	No	18,00,000	No
Jayantibhai Patel	Vadodara	13,283	No	1,36,271	No
Jayendra B Patel	Vadodara	83,764	No	8,59,364	No
Mahendrabhai Patel	Vadodara	1,76,612	No	18,11,915	No
Nandkishore Hariramani	Vadodara	17,950	No	1,84,150	No
Pramodbhai B Patel	Vadodara	95,731	No	9,82,131	No
Pranav Hemendra Patel	Vadodara	17,950	No	1,84,150	No
Rameshbhai Patel	Vadodara	44,982	No	4,61,485	No
Yogi Construction	Vadodara	4,70,000	No	4,70,000	No
Yogi Corporation	Vadodara	5,29,818	No	5,29,818	No
Yogi Enterprise	Vadodara	1,87,77,548	No	1,05,53,848	No
Yogi Realities	Vadodara	25,000	No	25,000	No

Annexure "D"

31.(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

Name of the payee	Address of the payee	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
Asheshbhai B Patel	Vadodara	80,000	63,35,000	No
Devananad Parpiyani	VADODARA	4,80,000	23,84,861	No
Yogi Enterprise	VADODARA	86,04,700	1,05,53,848	No

Annexure "E"

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 deducte d 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
BRDY00342G	194A	Interest other than Interest on securities	8,40,191	8,40,191	8,40,191	84,019				
BRDY00342G	194C	Payments to contractors	97,06,089	96,17,904	96,17,904	96,180				
BRDY00342G	194J	Fees for professional or technical services	78,770	38,000	38,000	3,800				

BELA MEHTA & ASSOCIATES
CHARTERED ACCOUNTANTS
A - 204 Shree Siddhi Vinayak Complex, Opp Railway Station (West Side), Alkapuri VADODARA - 390 007.
Ph. (0265) 2322549 (M):9824002556 / 9825800013. E-mail : bma_ca@rediffmail.com / vcbs2005@yahoo.co.in.

FORM NO. 29B
[See rule 40B]
Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. I have examined the accounts and records of , YOGI STUCBUILD POWER PRIVATE LIMITED C, NATHIBA NAGAR, 82, WAGHODIA ROAD, VADODARA, GUJARAT, INDIA, 390019, AAACY6335R engaged in business of BUILDERS in order to arrive at the book profit during the year ended on the 31st March 2016

2. (a) * I certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2016 - 2017 is Rs. 0 , which has been determined on the basis of the details in Annexure A to this form.

3. In my * opinion and to the best of my * knowledge and according to the explanations given to me

   * the particulars given in the Annexure A are true and correct.

   Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor.

Date : **17-Oct-2016**
Place : **VADODARA**

For Bela Mehta And Associates
Chartered Accountants

(Vanraj Bharat Choksi)
Partner
Membership No: 104270
Registration No: 101073W

BELA MEHTA & ASSOCIATES VADODARA Chartered Accountants

ANNEXURE A

[See paragraph 2]

Details relating to computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

1.	Name of the assessee	:	**Yogi Stucbuild Power Private Limited**	
2.	Particulars of address:	:	**C,NATHIBA NAGAR,82,WAGHODIA ROAD,VADODARA,GUJARAT,INDIA,390019**	
3.	Permanent Account Number	:	**AAACY6335R**	
4.	Assessment Year	:	**2016-17**	
5.	Total income of the company under the Income-tax Act	:	**1280840**	
6.	Income-tax payable on total income	:	**384252**	
7.	Whether Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (1 of 1956)	:	**Yes**	
8.	Whether the Profit and Loss Account referred to in column 7 above has followed the same accounting policies, accounting standards for preparing the profit and loss account and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general body meeting? If not, the extent and nature of variation be specified.	:	**Yes**	
9.	Net profit according to Profit and Loss Account referred to in (7) above.	:		**474852**
10.	Amount of net profit as shown in Profit and Loss Account as increased by the amounts referred to in clauses (a) to (j) of Explanations of sub- section (2) of this section (file working separately, where required).	:	**Clause**	**Amount**
			a-Income Tax	**395778**
			h-Deferred Tax	**0**
			Total	**395778**
11.	The amount as referred to in item 10 as reduced by the amounts referred to in clauses (i) to (vii) of Explanation of sub-section (2) of this section. (File working separately, where required)	:	**Clause**	**Amount**
			viii-Deferred Tax	**12243**
			Total	**12243**
12.	Book profit as computed according to Explanation given in sub-section (2)	:		**858387**
13.	18.5% of book profit as computed in 12 above	:		**158802**
14.	In case income-tax payable by the company referred to at Sl.no. 6 is less than eighteen and one-half percent of its book profits shown in column 12, the amount of income-tax payable by the company would be 18.5% of column 12, i.e. as per (13).	:		**0**

MEHTA & ASSOCIATES VADODARA