

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.



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.

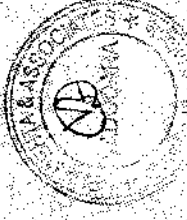
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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;



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



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

**Audit report under section 44AB of the Income-tax Act, 1961, in a case where the
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 Stutbuild 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 -

- the audited Profit and Loss Account for the period beginning from 1-APR-2015 to ending on 31-MAR-2016
- the audited Balance Sheet as at 31-MAR-2016; and
- 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	Nil	Observations/Qualifications

Place : Vadodara
Date : 17/10/2016

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

B Choksi

(Vanraj Bharat Choksi)
Partner

Membership No: 104270



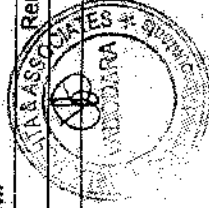
[See rule 6G(2)]

Part A

Part B



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	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-in-trade:-			
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock
16	Amounts not credited to the profit and loss account, being:-			
	a) the items falling within the scope of section 28:			
	Description	Amount	Remarks if any:	
	b) the profita credits, drawbacks, refund of duty of customs of 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:			
	Description	Amount	Remarks if any:	
	c) escalation claims accepted during the previous year:			
	Description	Amount	Remarks if any:	
	d) any other item of income:			
	Description	Amount	Remarks if any:	
	e) capital receipt, if any:			
	Description	Amount	Remarks if any:	



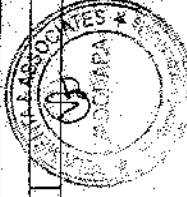
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:				No	
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Address Line 1	City or Town or District
					Address Line 2	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:-					
	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)]					
	Description	Amount	Remarks if any:			
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va).					
	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:		Amount in Rs.			
	Particulars	Amount in Rs.	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.			



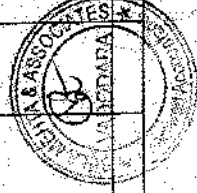
6		Expenditure by way of penalty or fine for violation of any law for the time being in force.		Particulars		Amount in Rs.	
		Interest on TDS				17599	
		Interest on Vat				7158	
		Interest on Income Tax				94743	
		Interest on Service Tax				106771	
7		Expenditure by way of any other penalty or fine not covered above		Particulars		Amount in Rs.	
						Remarks if any:	
8		Expenditure incurred for any purpose which is an offence or which is prohibited by law		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:							
Date of payment		Amount of payment		Nature of payment		PAN of the payee (optional)	
						Nil	
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)		Address Line 1		Address Line 2	
						Nil	
Date of payment		Amount of payment		Nature of payment		PAN of the payee (optional)	
						Nil	
ii as payment to resident referred to in sub-clause (ia)							
A Details of payment on which tax is not deducted:							
Date of payment		Amount of payment		Nature of payment		PAN of the payee (optional)	
						Nil	
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		Address Line 1		Address Line 2	
						Nil	
Date of payment		Amount of payment		Nature of payment		PAN of the payee (optional)	
						Nil	
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 (iij)							
Date of payment		Amount of payment		Name of the payee		PAN of the payee (optional)	
						Nil	
vii		Payment to PF / other fund etc. under sub-clause (iv)		Address Line 1		Address Line 2	
						Nil	
viii		Tax paid by employer for perquisites under sub-clause (v)		Address Line 1		Address Line 2	
						Nil	
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	



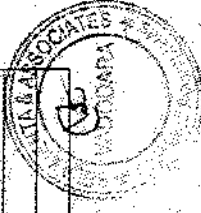
Particulars	Section	Amount debited to P/L A/C	Remarks	Description	Amount admissible	Amount inadmissible
d) Disallowance/deemed income under section 40A(3):						
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 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:						
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).						
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):						
f) any sum paid by the assessee as an employer not allowable under section 40A(9):						
g) particulars of any liability of a contingent nature:						
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:						
Particulars		Amount	Remarks if any			
i) amount inadmissible under the proviso to section 36(1)(iii):						
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006:						
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 Prestab 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:						
Section	Description	Amount	Remarks if any			
25 Any amount of profit chargeable to tax under section 41 and computation thereof:						
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:						
Nature of Liability		Amount	Remarks if any		Section	
b) not paid during the previous year:						
Nature of Liability		Amount	Remarks if any		Section	
B was incurred in the previous year and was						



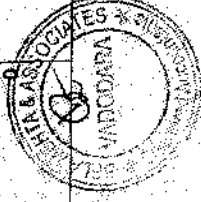
a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1).	Nature of Liability	Amount	Remarks if any.	Section
		TDS Payable 194A	84619	Paid on 28/04/2016	Sec 43B(a) -tax, duty,cess,fee etc
		TDS Payable 194C	41956	7061 Paid on 28/04/2016, 32835 paid 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 15/10/2016	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.	Nature of Liability	Amount	Remarks if any.	Section
				Nil	
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/-)	Amount	Remarks if any.	Section
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	Amount	Remarks if any.	Section
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA	Amount	Remarks if any.	Section
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)(vii-a), if yes, please furnish the details of the same.	No	Amount	Remarks if any.	Section
	Name of the person from whom shares are received	PAN of the person (optional)	Name of the company whose shares are received	CIN of the company	No. of Shares Received
	Amount of the shares received	Fair Market value of the shares	Amount of consideration paid	Remarks if any.	Section
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)(vii-b), if yes, please furnish the details of the same.	No	Amount	Remarks if any.	Section
	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.	Amount	Remarks if any.	Section	Section
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 68D]	No	Amount	Remarks if any.	Section
	Name of the person from whom amount borrowed or repaid on hundi	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	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		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		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 as assessed (give reference to relevant order)	Remarks
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)		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	
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	28-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	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:-									
	(a) Total amount of distributed profits	(b) Total amount of reduction as referred to in section 115-O(1A)	(c) Date of Payments with tax paid thereon	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.									
	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	16.03	6294417						
	Net profit/turnover	858386	3.74	3382635						
	Stock-in-trade/turnover	0	0.00	0						
	Material consumed/finished goods produced	0	0.00	0						



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
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Financial year to which demand fund 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)**

37

(Vanraj Bhārat Choksi)

Partner

Membership No: 104270

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**

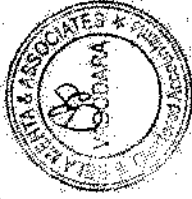
(B) Books of Accounts Maintained

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**



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 1st 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
Attendance 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 Haniramani	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
Devanand 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 deducted or collected on (8)	Amount of tax deducted or not deposited to the credit of the Central Government out of (9) and (8)	Remarks if any:
1	2	3	4	5	6	7	8	9	10	11
BRD/00342G	194A	Interest other than interest on securities	8,40,191	8,40,191	8,40,191	84,019				
BRD/00342G	194C	Payment to contractor	97,06,089	96,17,904	96,17,904	96,180				
BRD/00342G	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



(Signature)

(Vanraj Bharat Choksi)
Partner

Membership No: 104270
Registration No: 101073W

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).	: Amount a-Income Tax 395778 b-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)	: Amount viii-Deferred Tax 12243 Total 12243 858387
12.	Book profit as computed according to Explanation given in sub-section (2)	: 158802
13.	18.5% of book profit as computed in 12 above	: 0
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

