MANOJ P. SHAH
ACCOUNTING YEAR ENDED ON 31ST MARCH 2016
ASSESSMENT YEAR : 2016-2017
CONSOLIDATED BALANCE SHEET

Particulars	Ami Lab - Manoj P. Shah	Sharnam	Sai Ashsih - E Tower	Sarvam	Sukan Residency	Total
Capital	23,148,841.19	-	-	-	-	23,148,841.19
Secured Loan	3,569,946.50	-	-	-	9,572,582.00	13,142,528.50
unsecured Loan	41,997,286.85	5,100,000.00	-		5,250,000.00	52,347,286.85
Sundry Creditors	724,019.00	5,402,249.65	-		205,114.00	6,331,382.65
Booking Advances	-	-	-	-	5,422,000.00	5,422,000.00
Other Liabilities	2,221,000.00	-	-	-	480,365.20	2,701,365.20
provisions						
-Audit fees payable	57,976.00	-	-	-	11,400.00	69,376.00
-Legal and professional fees payable	-	-	2,850.00	-	-	2,850.00
-VAT payable	-	72,600.00	7,200.00	-	25,200.00	105,000.00
-TDS payable	267,683.00	-	-	-	8,196.00	275,879.00
-Account writing fees payable	-	-	-	-	-	-
Total...	**71,986,752.54**	**10,574,849.65**	**10,050.00**	**-**	**20,974,857.20**	**103,546,509.39**
Fixed Assets						
Gross Block	11,151,224.00	-	-	-	-	11,151,224.00
Depreciation /Deduction	855,033.00	-	-	-	-	855,033.00
Net Block	10,296,191.00	-	-	-	-	10,296,191.00
Investments	1,442,048.00	-	-	-	-	1,442,048.00
Cash	2,669,278.87	10,695,000.00	1,363,500.00	-	4,313,600.00	19,041,378.87
Bank	511,123.23	157,443.25	54,122.00	-	23,165.74	745,854.22
Stock in process	-	29,773,117.40	5,192,237.00	-	29,212,862.00	64,178,216.40
Stock of material & Land	124,574.00	-	-	-	-	124,574.00
Sundry Debtors	18,076.00	-	-	-	-	18,076.00
Loans & Advances	2,550,170.90	5,150,000.00	-	-	-	7,700,170.90
Total...	**17,611,462.00**	**45,775,560.65**	**6,609,859.00**	**-**	**33,549,627.74**	**103,546,509.39**

D K N & ASSOCIATES FRN 120386W Chartered Accountants

Loan and Advances & Capital	54,375,290.54	(35,640,000.00)	(6,273,832.00)	-	(12,461,458.54)	-
Branch / Division Account		439,289.00	(325,977.00)	-	(113,312.00)	-

This is the Balance sheet referred to in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

D K N & ASSOCIATES FRN 120386W Chartered Accountants

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

MANOJ PANNALAL SHAH

SHARNAM
PROP : MANOJ PANNALAL SHAH
ACCOUNTING YEAR ENDED 31ST MARCH 2016
ASSESSMENT YEAR 2016 - 2017
BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		**CURRENT ASSETS, LOANS,**	
(Annexure " A ")		**ADVANCES & DEPOSITS**	
MANOJ PANNALAL SHAH	3,56,40,000.00		
		Cash on hand	1,06,95,000.00
UNSECURED LOAN			
		BANK BALANCE	
Kalindi M. Shah	51,00,000.00	ICICI Bank	38,462.75
		HDFC Bank	1,00,240.50
CURRENT LIABILITIES		State Bank of India 3442	9,370.00
(Annexure " B ")		State Bank of India 4388	9,370.00
Sundry Creditors	54,02,249.65		
Provisions	72,600.00	**Other Advance**	
		(Annexure " C ")	
		Other Advance	55,89,289.00
		Work in Progress	2,97,73,117.40
Total Rs...	4,62,14,849.65	Total Rs...	4,62,14,849.65

The Schedules referred to above form an integral part of the Balance Sheet.

This is the Balance sheet referred to in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

D K N & ASSOCIATES FRN 120386W Chartered Accountants

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

For Sharnam

Proprietor

SAI ASHISH (E-TOWER)
PROP : MANOJ PANNALAL SHAH
ACCOUNTING YEAR ENDED 31ST MARCH 2016
ASSESSMENT YEAR 2016 - 2017
BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		**CURRENT ASSETS, LOANS, ADVANCES & DEPOSITS**	
(Annexure " A ")			
MANOJ PANNALAL SHAH	62,73,832.00		
		BANK BALANCE	
CURRENT LIABILITIES & PROVISION		ICICI Bank	54,122.00
Provisions		**Account no : 180005500255**	
Legal Fees payable	2,850.00		
Vat Payable	7,200.00	**Closing Stock**	
		- Work in Progress	51,92,237.00
Branch / Division Account			
Sharnam	1,85,702.00	**Cash on Hand**	13,63,500.00
Sukan Residency	1,40,275.00		
Total Rs...	66,09,859.00	Total Rs...	66,09,859.00

The Schedules referred to above form an integral part of the Balance Sheet.

This, is the Balance sheet referred to in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

D K N & ASSOCIATES
FRN
120386W
Chartered Accountants

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

For Sai Ashish (E-Tower)

Proprietor

SARVAM
PROP : MANOJ PANNALAL SHAH
ACCOUNTING YEAR ENDED 31ST MARCH 2016
ASSESSMENT YEAR 2016 - 2017
BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT **(Annexure " A ")** MANOJ PANNALAL SHAH	-	**CURRENT ASSETS, LOANS ADVANCES & DEPOSITS**	
Total Rs...	-	Total Rs...	-

The Schedules referred to above form an integral part of the Balance Sheet.

referred to in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

D K N & ASSOCIATES FRN 120386W Chartered Accountants

For Sarvam

Proprietor

SUKAN RESIDENCY
PROP : MANOJ PANNALAL SHAH
ACCOUNTING YEAR ENDED 31ST MARCH 2016
ASSESSMENT YEAR 2016 - 2017
BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		**CURRENT ASSETS, LOANS,**	
(Annexure " A ")		**ADVANCES & DEPOSITS**	
MANOJ PANNALAL SHAH	1,24,61,458.54		
		BANK BALANCE	
SECURED LOAN		HDFC Bank Limited	9,132.74
		Account no : 50200001132713	
State bank of India Loan A/c	95,72,582.00	State Bank of India	14,033.00
		Account no : 34891388404	
UNSECURED LOAN			
		Cash in hand	43,13,600.00
Kalindi M. Shah	41,50,000.00		
Pannalal B. Shah	11,00,000.00	**Closing Stock**	
		- Work in Progress	2,92,12,862.00
CURRENT LIABILITIES &			
PROVISIONS		Branch /Division Account	
(Annexure " B ")		Sai Ashish - e-Tower	1,40,275.00
Sundry Creditors	2,05,114.00		
Other Liabities	61,55,952.20		
Provision	44,796.00		
Total Rs.	3,36,89,902.74	Total Rs.	3,36,89,902.74

The Schedules referred to above form an integral part of the Balance Sheet.

This is the Balance sheet referred to in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

D K N & ASSOCIATES FRN 120386W Chartered Accountants

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

For Sakun Residency

Proprietor

AMI LAB
PROP : MANOJ PANNALAL SHAH
ACCOUNTING YEAR ENDED 31ST MARCH 2016
ASSESSMENT YEAR 2016 - 2017
BALANCE SHEET

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		**FIXED ASSETS**	10,296,191.00
(Annexure " A ")		**(Annexure " D ")**	
MANOJ PANNALAL SHAH	23,148,841.19		
		INVESTMENTS	
SECURED LOAN		LIC premium	408,353.00
ICICI Car Loan - Elantra	1,461,194.00	Max new york life insurance	1,033,695.00
SBI Machinery Loan	1,738,371.00		
ICICI Car Loan - i10	322,962.50	**CURRENT ASSETS, LOANS, ADVANCES**	
SBI Laptop Loan	47,419.00	**& DEPOSITS**	
		(Annexure " E ")	
UNSECURED LOAN	41,997,286.85		
(Annexure " B ")		**Cash in Hand**	2,669,278.87
CURRENT LIABILITIES &		**BANK BALANCE**	
PROVISIONS		Axis Bank Limited	30,971.99
(Annexure " C ")		Union Bank of India	12,050.06
		Union Bank of India - Saving	135,706.71
Sundry Creditors	724,019.00	ICICI Bank - Ami Lab	15,583.38
Provision	325,659.00	ICICI Bank - Saving A/c	178,349.34
Other Liability	2,221,000.00	HDFC Bank - Ami Lab	118,674.75
		HDFC Bank - Savings A/c	1,026.00
		State Bank of India	18,761.00
		Stock of Material	124,574.00
		Sundry Debtors	18,076.00
		Loan & Advances	56,925,461.44
Total Rs...	71,986,752.54	Total Rs...	71,986,752.54

The Schedules referred to above form
an integral part of the Balance Sheet.

This is the Balance sheet referred to
in our report of even date

For and on behalf of
D K N & ASSOCIATES
Chartered Accountants
FRN : 120386W

D K N & ASSOCIATES FRN 120386W Chartered Accountants

CA Dhiraj Agrawal
Partner
M.No. - 107286
Place : Bharuch.
Date : 17/08/2016

(Manoj P. Shah)

MANOJ P. SHAH

Prop. of Ami Lab, Sarvam, Sukan Residency, Sai Ashish E Tower and Sharnam

NOTES ON ACCOUNTS

Notes on accounts annexed to and forming part of the Balance Sheet as at 31st March 2016 and Profit & Loss Accounts for the year ended on 31st March 2016.

SIGNIFICANT ACCOUNTING POLICIES :

(A) ACCOUNTING CONVENTION :

Financial Statement has been prepared under the historical cost convention on an accrual basis in accordance with mandatory accounting standard and relevant preparation requirement.

(B) FIXED ASSETS:

Fixed Assets are stated at historical cost less depreciation.

(C) DEPRECIATION :

Depreciation on fixed assets has been claimed as per income-tax Act, 1961. Depreciation on personal assets has not been claimed .

(D) SALES :

Sales are accounted inclusive of all taxes as applicable. Sale is booked as and when possession handed over to the buyer. Work in Progress is accounted on the basis of work completed as certified by the chartered engineer and valued at its selling price of each unit.

(E) STOCK OF LAB MATERIALS:

Stock of Lab Material is value at cost or net realizable value whichever is lower.

(F) RECOGNITION OF INCOME / EXPENDITURE :

All expenditure and income are accounted for on accrual basis except as otherwise stated.

(G) CURRENT ASSETS, LOAN AND ADVADVANCES & LIABILITIES:

In the opinion of the Proprietor, the value on realization of current assets, loan and advances, if realized in the ordinary course of the business, shall not be less than the amount which is stated in the current year Balance Sheet. The provision for all

D K & ASSOCIATES FRN 120386W Chartered Accountants known liabilities is reasonable and not in excess of the amount considered reasonably necessary.

NOTES ON ACCOUNTS :

1. Assessee is engaged in the business of Laboratory and Construction.

2. All the books are being maintained in computerized accounting system.

3. Expenses of personal nature are not charged to profit and loss except those required paying on obligation.

4. Contingent liability to be provided for NIL.

5. Whenever supporting is not available we are relied upon the transactions authorized by the proprietor of the firm. Especially in the case of cash transactions.

6. Balances of Sundry Creditors, Loans and Advances and Current Liabilities are subject to confirmation.

7. Stock of Lab Material is value at cost or net realizable value whichever is lower and is taken, valued and certified by the proprietor of the Firm.

8. Details in respect of Sec. 40A(2)(b), Sec 40A(3), Sec. 40(a), Sec 43B, Sec 41 AND Provision of TDS are checked to the extent available. There may be internal delay in deduction and deposit of TDS with Interest.

9. Cash is not physically verified by us.

10. In the absence of proper evidence is could not be verified whether payment exceeding Rs. 20,000/- has been made otherwise than A/c payee cheque or draft.

11. Demand/Refund under any other law other than Income-tax Law has been given based in details submitted and information and explanations given by the assese.

AS PER OUR REPORT OF EVEN DATE.

D K N & ASSOCIATES
Chartered Accountants
Firm Regn No. - 120386W

CA Dhiraj Agrawal
Partner
M. No. - 107286

D K N & ASSOCIATES FRN 120386W Chartered Accountants

Place : Bharuch
Date : 17/08/2016

For, **Manoj P. Shah**