FORM NO 3CB

[See rule 6G(1)(b)]

Audit report under section 44AB of the Income-Tax Act, 1961 in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as on **31/03/2017**, and the Profit and loss account for the period beginning from **01/04/2016** to ending on **31/03/2017**, attached herewith of **LANDMARK CORPORATION, GROUND FLOOR, MONALISA PARK OFFICE, CITY LIGHT ROAD, SURAT, GUJARAT-395007. PAN - AABFL0488Q.**

2. We certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at **GROUND FLOOR, MONALISA PARK OFFICE, CITY LIGHT ROAD, SURAT, GUJARAT-395007** and 0 branches.

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

   (b) Subject to above -

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

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any give a true and fair view : -

   (i) in the case of the balance sheet, of the state of the affairs of the assessee as at **31st March, 2017** and

   (ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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

5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

SN	Qualification Type	Observations/Qualifications
1	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	The information regarding the status of the suppliers whether they are registered with the authority specified under Micro, Small and Medium Enterprises Development Act, 2006 is not available with the auditee.
2	Records produced for verification of payments through account payee cheque were not sufficient	It is not possible for us to verify payment exceeding Rs20000/- (Rs 35000/- for transporter) U/S 40A (3), loan or deposit accepted U/S 269SS and repayment U/S 269T by account payee cheque / draft as the necessary evidence are not in the possession of the assessee.

3	Others	We have verified the compliance with the provision of Chapter XVII-B regarding deduction of tax at source and regarding the payment thereof to the credit of the Central Goverment in accordance with the Auditing Standards generally accepted in India which includes test checks and the concept of materiality. Such audit procedures did not reveal any significant non-compliance with the provision of Chapter XVII-B.
4	Others	Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the ICAI. Those Standards require that we comply with the ethical requirement and plan and perform the audit to obtain the reasonable assurance whether the financial statement are free from material misstatement. An audit involve performing procedure to obtain audit evidence about the amount and disclosures in the financial statement. The procedure selected depends 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 control relevant to the company's preparation and fair presentation of the financial statement in order to design audit procedure that are appropriate, but not for expressing an opinion on effectiveness of internal control.

FOR H. TOSNIWAL AND CO.
CHARTERED ACCOUNTANTS

CA SWATI JALAN
(PARTNER)

M. NO. : 136713
FRN : 0111032W

PLACE : SURAT
DATE : 12/07/2017