HR SPACECON LLP

PAN : AALFH7024A

Tax Audit Report

Audit Clause 44AB(e): Audit if Assesee claimed Income less than Deemed income u/s 44AD

Financial Year	**:**	**2019-2020**
Assessment Year	:	2020-2021
Date of Audit Report	:	23/12/2020

DGSM & CO.

CA ABHINAV MALAVIYA

Chartered Accountants

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 the rule 6G

1. We have examined the balance sheet as on **31 March 2020**, and the profit and loss account for the period beginning from **01 April 2019** to ending on **31 March 2020**, attached herewith, of **HR SPACECON LLP, 13B, SATYAWADI SOCIETY, OPP. PETROL PUMP, USMANPURA, AHMEDABAD, GUJARAT-380013, PAN - AALFH7024A**

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 of HR SPACECON LLP, 13B, SATYAWADI SOCIETY, OPP. PETROL PUMP, USMANPURA, AHMEDABAD, GUJARAT-380013 and NIL branches.

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

   (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 purpose 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 **31 March 2020** ;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:

S.No	Qualification	Comments
1	-	-

Place : Ahmedabad
Date : 23/12/2020

DGSM & Co. Chartered Accountants FRN : 101606W AHMEDABAD

For **DGSM & CO.**
(Chartered Accountants)
Reg No. :0101606W

CA ABHINAV MALAVIYA
(Partner)
Membership No. : 144245
Firm PAN : AABFD5175G
UDIN : 20144245AAAAQU8024

[*See* rule 6 G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1.	Name of the assessee	**HR SPACECON LLP**
2.	Address	**13B, SATYAWADI SOCIETY, OPP. PETROL PUMP, USMANPURA, AHMEDABAD, GUJARAT-380013**
3.	Permanent Account Number (PAN)	**AALFH7024A**
4.	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	**Yes** **Annexure No - 1**
5.	Status	**Partnership Firm (LLP)**
6.	Previous year	**From 01/04/2019 To 31/03/2020**
7.	Assessment year	**2020-2021**
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(e)**
8a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB	**NO**

PART - B

9. (a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Annexure No. : 2
9. (b)	If there is any change in the partners or members or in their profit sharing ratios since the last date of preceding year, the particulars of such change.	
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)	Annexure No. : 3
10. (b)	If there is any change in the nature of business or profession, the particulars of such change.	
11. (a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Annexure No. : 4
11. (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.)	
11. (c)	List of books of account and nature of relevant documents examined.	

	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.)	
13. (a)	Method of accounting employed in the previous year.	Mercantile system
13. (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
13. (c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	
13. (d)	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)	No
13. (e)	if answer to (d) above is in the affirmative give details of such adjustments:	
13. (f)	Disclosure as per ICDS	Yes Annexure No. : 5
14. (a)	Method of valuation of closing stock employed in the previous year.	The Assessee has no closing stock.
14. (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
15.	Give the following particulars of the capital assets converted into stock in trade:-	No
15. (a)	Description of capital asset;	
15. (b)	Date of acquisition;	
15. (c)	Cost of acquisition;	
15. (d)	Amount at which the asset is converted into stock-in-trade.	
16. 16. (a)	Amounts not credited to the profit and loss account, being, - the items falling within the scope section 28;	NIL
16. (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
16.(c)	escalation claims accepted during the previous year;	NIL
16.(d)	any other item of income;	NIL
16.(e)	capital receipt, if any.	NIL
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
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 :-	NIL

18. (b)	Rate of depreciation.	
18. (c)	Actual cost of written down value, as the case may be.	
18. (d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of-	
18. (d)(i)	Central Value Added Tax credits claimed and allowed under the Central Excise rules, 1944, in respect of assets acquired on or after 1st March, 1994,	
18. (d)(ii)	Change in rate of exchange of currency, and	
18. (d)(iii)	Subsidy or grant or reimbursement, by whatever name called.	
18. (e)	Depreciation allowable.	
18. (f)	Written down value at the end of the year.	
19.	Amounts admissible under sections: 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35(ABB), 35(AC), 35(AD), 35(CCA), 35(CCB), 35(CCC), 35(CCD), 35D, 35DD, 35DDA, 35E :- (a)Debited to Profit and Loss Account and Allowable (b)Not Debited to profit and Loss Account.	NIL
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
20. (b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	NIL
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	NIL
21. (b)	Amounts inadmissible under section 40(a):-	Annexure No. : 6
21. (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
21. (d)	Disallowance/ deemed income under section 40A(3):	Yes
21. (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:	
21. (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
21. (e)	provision for payment of gratuity not allowable under section 40A(7),	

	under section 40A(9);	
21. (g)	particulars of any liability of a contingent nature;	NIL
21. (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
21. (i)	Amounts inadmissible under the proviso to section 36(1)(iii).	NIL
22.	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	NIL
23.	Particulars of payments made to persons specified under section 40A(2)(b).	Annexure No. : 7
24.	Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.	NIL
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	In respect of any sum referred to in clause (a), *(b)*, (c), (d), (e), *(f)* or (g) of section 43B, the liability for which:--	NIL
26.(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	
26.(A)(a)	paid during the previous year;	
26.(A)(b)	not paid during the previous year;	
26.(B)	was incurred in the previous year and was	Annexure No. : 8
26.(B)(a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
26.(B)(b)	not paid on or before the aforesaid date. (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.)	No
27. (a)	Amount of Central Value Added Tax credits availed of or utilised 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.	Annexure No. : 9 Yes
27. (b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NIL
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
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 reffered to in section 56(2)(viib), if yes, please furnish the details of the same.	

	under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56	
29.**(b)**	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56?	No
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
30.**(a)**	Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year	No
30.**(b)**	Whether the assessee has incurred expenditure during the previos year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B	No
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 :—	Annexure No. : 10 (a)
31.(a)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the lender or depositor;	
31.(a)(ii)	amount of loan or deposit taken or accepted;	
31.(a)(iii)	whether the loan or deposit was squared up during the previous year;	
31.(a)(iv)	maximum amount outstanding in the account at any time during the previous year;	
31.(a)(v)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31.(a)(vi)	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
31.(b)	Particulars of each specified sum in an amount exceeeding the limit specified in section 269SS talen or accepted during the previous year:-	None
31.(b)(i)	name, address and Permanent Account Number (if a vailable with the assessee) of the person from whom specified sum is received;	
31.(b)(ii)	amount of specified sum taken or accepted;	
31.(b)(iii)	whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	

	bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)	
31.**(ba)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggreate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is othewise than by a cheque or bank draft or use of electronic clearing system through a bank account	None
31.**(bb)**	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31.**(bc)**	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account, during the previous year	None
31.**(bd)**	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transations relating to one event or occasions to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	None
31. (c)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -	Annexure No. : 10 (c)
31. (c)(i)	name, address and permanent Account Number (if available with the assessee) of the payee;	
31. (c)(ii)	amount of the repayment;	
31. (c)(iii)	maximum amounts outstanding in the account at any time during the previous year;	
31. (c)(iv)	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;	
31. (c)(v)	in case the ewpayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	

	advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—	
31.(d)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(d)(ii)	amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year.	
31.(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	None
31.(e)(i)	name, address and Permanent Account Number (if available with the assessee) of the lender, or depositor or person from whom specified advance is received;	
31.(e)(ii)	amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year.	
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act)	
32. (a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	No
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.	NA
32. (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
32. (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
32. (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).	NIL

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:	Yes
(b)	whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	Annexure No. : 12 Yes
(c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	
35.(a)	In the case of a trading concern, give quantitative details of principal items of goods traded :	None
(i)	Opening Stock;	
(ii)	purchases during the previous year;	
(iii)	sales during the previous year;	
(iv)	closing stock;	
(v)	shortage/excess, if any	
35.(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :	None
A.	Raw Materials:	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	consumption during the previous year	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	*Yield of finished products;	
(vii)	* Percentage of yield;	
(viii)	*shortage/excess, if any.	
B.	Finished products/by-products :	
(i)	opening stock;	
(ii)	purchases during the previous year;	
(iii)	quantity manufactured during the previous year;	
(iv)	sales during the previous year;	
(v)	closing stock;	
(vi)	shortage/excess, if any.	
36.	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-	NA
36. (a)	total amount of distributed profits;	
36. (b)	amount of reduction as referred to in section 115-O(1A)(i);	
36. (c)	amount of reduction as referred to in section 115-O(1A)(ii);	

36. (d)	total tax paid thereon;	
36. (e)	dates of payment with amounts.	
36 (A)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2	No
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 a ny, 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:	Annexure No. : 13

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	0.00	7,507.00
2.	Gross profit/ turnover	0.00	0.00
3.	Net profit/ turnover	0.00	-1,590.58
4.	Stock-in-trade/ turnover	0.00	0.00
5.	Material consumed/ finished goods produced	0.00	0.00

(The details required to be furnished for principal items of goods traded of manufactured or services rendered)

	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	
42	Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form 61B	No
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286	No

HR SPACECON LLP

AUTHORISED SIGNATORY

DGSM & Co. Chartered Accountants FRN : 101606W AHMEDABAD

FOR DGSM & CO.
(Chartered Accountants)
Reg No. :0101606W

CA ABHINAV MALAVIYA
Partner
Membership No 144245
AABFD5175G
UDIN : 20144245AAAAQU8024

Place: Ahmedabad
Date: 23/12/2020

13B, SATYAWADI SOCIETY, OPP. PETROL PUMP, USMANPURA, AHMEDABAD, GUJARAT-380013

Annexures Forming Part of 3CD For The Period Ended on 31 March 2020

ANNEXURE NO :- 1

Detail of Indirect taxes applicable					
Sno	**Nature of Registration**	**State**	**Other Indirect Tax/Duty**	**Description [Not for E-filling]**	**Reg. No.**
1	Goods and Service Tax	GUJARAT			24AALFH7024A1ZU

ANNEXURE NO :- 2

Name of partner & there profit sharing ratio 9(a)		
Sno	**Partner's Name**	**Profit Ratio (%)**
1	RONIL PRATIK SHAH	45
2	RICHA RONIL SHAH	45
3	BELA PRATIKBHAI SHAH	10

ANNEXURE NO :- 3

Nature of Business & Profession 10 (a)			
Sno	**Sector**	**Sub Sector**	**Code**
1	CONSTRUCTION	Building of complete constructions or parts civil contractors	06002

ANNEXURE NO :- 4

List of Books								
Books of Account Prescribed U/s 44AA		**Books of Account Maintained**						**Books of Account Examined**
Sno	**Books Prescribed**	**Books Maintained**	**Address 1**	**Address 2**	**City/Town/District**	**State**	**Pin Code**	**Books Examined**
1	None	Bank Book	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	GUJARAT	380013	Bank Book
2	None	Purchase Register	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	GUJARAT	380013	Purchase Register
3	None	General Ledger	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	GUJARAT	380013	General Ledger
4	None	Journal Register	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	GUJARAT	380013	Journal Register
5	None	Cash Book	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	GUJARAT	380013	Cash Book

DGSM
& Co.
Chartered Accountants
FRN : 101606W
AHMEDABAD

Disclosure as per ICDS		
Sno	**ICDS**	**Disclosure**
1	ICDS I - Accounting Policies	The financial Statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical Cost convention on the accrual basis. GAAP comprises mandatory Accounting Standards as prescribed under section 133 of Companies Act 2013. The financial statements are prepared in compliance of Accounting Standards 7 Construction Contracts and Accounting Standard 9 revenue Recognition. The detailed accounting policies are stated in Significant Accounting Policies forming part of financial statements.
2	ICDS II - Valuation of Inventories	Inventory of HR Spacecon LLP includes only WIP which is carried at cost however Works Completed is recognized as per Percentage of Completion Method.
3	ICDS III - Construction Contracts	Works Cpmpleted is calculated on the basis of Percentage on completion Method.
4	ICDS IV - Revenue Recognition	Revenue is recognized in case of sale of goods when the properties are transferred to buyers As no significant uncertainty exists regarding the amount of consideration that is derived from the sale of property.
5	ICDS V - Tangible Fixed Assets	The firm has not purchased any fixed asset during the previous year. So the said ICDS is not applicable.
6	ICDS VII - Government Grants	The firm has not received any grant from Government authority during the previous year. So the said ICDS is not applicable.
7	ICDS IX - Borrowing Costs	Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are recognised as expense in the period in which they occur.

ANNEXURE NO :- 6

TDS Not Deducted 40(a)(i)									
Sno	**Date of Payment**	**Amount of Payment**	**Nature of Payment**	**Name of Payee**	**PAN**	**Address 1**	**Address 2**	**City/Town/ District**	**Pincode**
1	31/03/2020	37,059	Interest other than securities	Bela shah	ACFPS7317D	13B	Satyawadi Society Opp. Petrol pump	Ahmedabad	380013

ANNEXURE NO :- 7

Particulars of payments made to persons specified under sections 40 A(2)(b)					
Sno	**Name of Related Party**	**PAN No**	**Relation**	**Nature**	**Payment made(Amount)**
1	Devansh Shah	DYQPS5078K	DIRECTOR S BROTHER	Loans accepted	47,87,500
2	Rajvi Shah	ASGPP2625N	DIRECTOR S BROTHER S WIFE	Loans accepted	44,87,780

DGSM & Co.
Chartered Accountants
FRN : 101606W
AHMEDABAD

HR SPACECON LLP

4	Richa Shah	BXOPS6787E	PARTNER		
5	Richa Shah	BXOPS6787E	PARTNER	Loan Repayment	2,73,001
6	Bela Pratik Shah	ACFPS7317D	PARTNER	Loan Accepted	15,65,000
7	Bela Pratik Shah	ACFPS7317D	PARTNER	Loan Repayment	25,84,792

ANNEXURE NO :- 8

Liability Incurred During the previous year					
Sno	Section	Nature of Laibility	Amount Incurred in prv. year but remaining outstanding on last day of prv. year.	Amount paid/set off before the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.	Amount Unpaid on the due date of filing return/date upto which reportd in the tax audit report,whichever earlier.
1	Sec 43B(a)-tax , duty,cess,fee etc	TDS	6,71,285	6,71,285	0

ANNEXURE NO :- 9

Treatment of Central Value Added Tax Credits/Input Tax Credit(ITC) Availed /Utilised			
Sno	CENVAT/ITC	Treatment in P/L Account	Amount
1	Opening balance		0
2	Credit Availed		5,54,841
3	Credit Utilized		0
4	Closing / Outstanding Balance		5,54,841

ANNEXURE NO :- 10

Particulars of Acceptance of Loan or Deposit in an Amount Exceeding the Limit Specified u/s 269SS during the previous year (Clause 31(a))								
Sno	Name	Address	PAN No	Amount of Loan Accepted	Whether Loan Squared up	Maximum Amount Outstanding	Whether the Loan or Deposit was Accepted by Cheque or Bank Draft or Electronic Clearing System	If Loan or Deposit taken or Repaid by Cheque or Bank Draft whether Same by Repaid by Account Payee Cheque or Bank Draft
1	Amish Satayendrakumar Rajdev	Ahmedabad	AFIPR8969Q	5,00,000	No	15,00,996	Cheque	Account Payee Cheque

	Shah							
3	Jaimik Pravinbhai Shah	Ahmedabad	AWEPS7913G	23,20,000	No	13,20,355	Cheque	Account Payee Cheque
4	Krunal Navin Shah	Ahmedabad	BOPPS7836L	46,00,000	No	48,31,044	Cheque	Account Payee Cheque
5	Mahendrasinh Gambhirsinh Chudasama	Ahmedabad	ACTPC9731H	24,05,250	No	39,05,250	Cheque	Account Payee Cheque
6	Mukesh Rasiklal Shah	Ahmedabad	AOWPS6322R	7,98,000	No	12,47,021	Cheque	Account Payee Cheque
7	Saraswati Traders	Ahmedabad	AACHV8823N	46,47,827	No	96,51,156	Cheque	Account Payee Cheque
8	Setu Prashantkumar Shah	Ahmedabad	BRCPS8118K	18,27,000	No	7,00,754	Cheque	Account Payee Cheque
9	Shah Investors Home Limited	Ahmedabad	AAFCS4436C	29,17,941	No	2,09,29,924	Cheque	Account Payee Cheque
10	Sheetal Sujal Shah	Ahmedabad	BGEPS6207E	7,35,000	No	9,55,053	Cheque	Account Payee Cheque
11	Vinayak Sales Corporation	Ahmedabad	APLPP0810P	2,85,324	No	38,07,848	Cheque	Account Payee Cheque
12	Bohra Brothers	Ahmedabad	ADIPJ2061P	95,91,012	No	95,91,012	Cheque	Account Payee Cheque
13	Gaurang Bharat kumar modi	Ahmedabad	AWTPM9119K	39,90,000	No	9,90,000	Cheque	Account Payee Cheque
14	Hardik K Pancholi	Ahmedabad	BCRPP8548J	5,62,200	No	4,42,200	Cheque	Account Payee Cheque
15	Hirenkumar Lalitkumar Jhaveri	Ahmedabad	AABPZ3517E	4,00,000	No	4,00,000	Cheque	Account Payee Cheque
16	K S Corporation	Ahmedabad	AIKPJ1214F	10,26,937	No	10,26,937	Cheque	Account Payee Cheque
17	Kanva Niranjanbhai Thaker	Ahmedabad	AIFPT6174P	6,51,000	No	6,51,000	Cheque	Account Payee Cheque
18	Kokilaben Jitendrabhai Shah	Ahmedabad	AODPS9315R	16,62,000	No	16,62,000	Cheque	Account Payee Cheque
19	Lalit Traders	Ahmedabad	AAGFL2530E	42,74,426	No	42,74,426	Cheque	Account Payee Cheque
20	Mahesh M. Shah	Ahmedabad	BDVPS4976G	17,39,000	No	17,39,000	Cheque	Account Payee Cheque

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22	Pratik Maheshbhai Shah	Ahmedabad	BQOPS1066B	17,09,400	No	17,09,400	Cheque	Account Payee Cheque
23	Shah Mandakini Maheshbhai	Ahmedabad	BJRPS1222B	17,09,400	No	17,09,400	Cheque	Account Payee Cheque
24	Shilpan Jagdishkumar Shah	Ahmedabad	ASKPS0154R	8,09,900	No	8,09,900	Cheque	Account Payee Cheque
25	Somnath Traders	Ahmedabad	FUAPS9919B	60,70,874	No	60,70,874	Cheque	Account Payee Cheque
26	Sujal M Shah	Ahmedabad	BHMPS0857B	38,60,000	No	46,15,481	Cheque	Account Payee Cheque
27	Surya Pramukh Corporation	Ahmedabad	DHOPP8152E	9,97,108	No	9,97,160	Cheque	Account Payee Cheque
28	Yatin P Shah	Ahmedabad	ARCPS3978E	10,00,000	No	8,00,000	Cheque	Account Payee Cheque
29	Vishv Ashokkumar Shah	Ahmedabad	BMNPS0751G	20,78,200	No	20,78,200	Cheque	Account Payee Cheque
30	DIPIKA PARTH MARFATIA	Ahmedabad	AGMPJ1866B	24,07,000	No	24,07,000	Cheque	Account Payee Cheque
31	Thakarshy Associates	Ahmedabad	AAAFT5707B	23,32,800	No	23,32,800	Cheque	Account Payee Cheque
32	Ronil S. Parikh	Ahmedabad	AAWPP0139M	24,25,444	No	24,25,444	Cheque	Account Payee Cheque
33	Hansaben M Jani	Ahmedabad	ABOPJ2828C	26,00,000	Yes	26,00,000	Cheque	Account Payee Cheque
34	Richa R Shah	Ahmedabad	BXOPS6787E	49,74,216	No	47,01,215	Cheque	Account Payee Cheque
35	Chaitali Hardik Shah	Ahmedabad	AVNPS2540R	18,25,495	No	18,25,495	Cheque	Account Payee Cheque
36	Jayanti Prajapati	Ahmedabad	ASIPP9885E	11,00,000	No	11,00,000	Cheque	Account Payee Cheque
37	UDIPI Cafe	Ahmedabad	ANYPS5088B	6,00,000	No	6,00,000	Cheque	Account Payee Cheque
38	RRG Space Link	Ahmedabad	ABAFR8942B	6,94,000	No	6,94,000	Cheque	Account Payee Cheque
39	Bipinchandra Desai	Ahmedabad	AIAPD1731H	13,00,000	No	13,00,000	Cheque	Account Payee Cheque
40	Devanshu Bharatbhai maheta	Ahmedabad	AEBPM7275A	5,94,000	Yes	5,94,000	Cheque	Account Payee Cheque

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12	Dhrumin Mayur Parikh	Ahmedabad	ATKPP2819B	19,23,000	No	14,23,000	Cheque	Account Payee Cheque
3	Devangbhai Bharatbhai Shah	Ahmedabad	ALLPS2750B	14,00,000	No	14,00,000	Cheque	Account Payee Cheque
4	Bela Pratik Shah	Ahmedabad	ACFPS7317D	15,65,000	No	9,85,421	Cheque	Account Payee Cheque
5	Devansh shah	Ahmedabad	DYQPS5078K	47,87,500	No	47,87,500	Cheque	Account Payee Cheque
6	Rajvi Shah	Ahmedabad	ASGPP2625N	44,87,780	No	44,87,780	Cheque	Account Payee Cheque

Particulars of Each Repayment of Loan or Deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year
Clause 31(c))

Sno	Name	Address	PAN No	Amount of Repayment	Maximum Amount Outstanding	Whether the Repayment was made by Cheque or Bank Draft or use of Electronic Clearing System through a Bank Account	In case the Repayment was made by Cheque or Bank Draft, whether the same was taken or accepted by an Account Payee Cheque or an Account Payee Bank Draft
	Hina Sanketkumar Shah	Ahmedabad	GCIPS5461M	3,00,000	16,89,622	Cheque	Account Payee Cheque
	Jaimik Pravinbhai Shah	Ahmedabad	AWEPS7913G	11,00,000	13,20,355	Cheque	Account Payee Cheque
	Krunal Navin Shah	Ahmedabad	BOPPS7836L	51,000	48,31,044	Cheque	Account Payee Cheque
	Mahendrasinh Gambhirsinh Chudasama	Ahmedabad	ACTPC9731H	8,321	39,05,250	Cheque	Account Payee Cheque
	Mukesh Rasiklal Shah	Ahmedabad	AOWPS6322R	1,00,000	12,47,021	Cheque	Account Payee Cheque
	Setu Prashantkumar Shah	Ahmedabad	BRCPS8118K	12,27,000	7,00,754	Cheque	Account Payee Cheque

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8	Gaurang Bharat kumar modi	Ahmedabad	AWTPM9119 K	30,00,000	9,90,000	Cheque	Account Payee Cheque
9	Hardik K Pancholi	Ahmedabad	BCRPP8548J	1,20,000	4,42,200	Cheque	Account Payee Cheque
10	Kokilaben Jitendrabhai Shah	Ahmedabad	AODPS9315R	4,00,000	16,62,000	Cheque	Account Payee Cheque
11	Pragnesh R Shah	Ahmedabad	AFXPS5611P	1,00,000	5,01,000	Cheque	Account Payee Cheque
12	Shilpan Jagdishkumar Shah	Ahmedabad	ASKPS0154R	1,10,000	8,09,900	Cheque	Account Payee Cheque
13	Sujal M Shah	Ahmedabad	BHMPS0857B	3,00,000	46,15,481	Cheque	Account Payee Cheque
14	Yatin P Shah	Ahmedabad	ARCPS3978E	4,00,000	8,00,000	Cheque	Account Payee Cheque
15	Vishv Ashokkumar Shah	Ahmedabad	BMNPS0751 G	51,000	20,78,200	Cheque	Account Payee Cheque
16	Hansaben M Jani	Ahmedabad	ABOPJ2828C	1,00,000	26,00,000	Cheque	Account Payee Cheque
17	Richa R Shah	Ahmedabad	BXOPS6787E	2,73,001	47,01,215	Cheque	Account Payee Cheque
18	RRG Space Link	Ahmedabad	ABAFR8942B	50,000	6,94,000	Cheque	Account Payee Cheque
19	Devanshu Bharatbhai maheta	Ahmedabad	AEBPM7275A	5,94,000	5,94,000	Cheque	Account Payee Cheque
20	Dhrumin Mayur Parikh	Ahmedabad	ATKPP2819B	5,00,000	14,23,000	Cheque	Account Payee Cheque
21	Bela Pratik Shah	Ahmedabad	ACFPS7317D	25,84,792	9,85,421	Cheque	Account Payee Cheque

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TDS Details as per chapter XVII-B & XVII-BB

Sn o	TAN No.	Section	Nature of Payment	Total Amount Paid/ Received as per nature specified in the column 3	Total Amount on which Tax is required to be deducted/ collected out of column 4	Total Amount on which Tax was deducted or collected at specified rate out of column 5v	Amount of Tax deducted or collected out of column 6	Total Amount on which tax was deducted or collected at less than specified rate out of Column 7	Amount of Tax deducted/ collected on column 8	Amount of Tax deducted or collected not deposited to the credit of the central govt. Out of column 6 & 8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	AHMH07107C	194C	Payments to contractor and sub-contractors	2,46,080	2,10,080	2,10,080	4,202	0	0	0
2	AHMH07107C	194IA	TDS on Purchase of Immovable Property	7,86,00,000	7,56,00,000	7,56,00,000	7,56,000	0	0	0
3	AHMH07107C	194H	Commission or brokerage	2,46,080	3,36,000	3,36,000	16,800	0	0	0
4	AHMH07107C	194J	Fees for professional or technical services	10,47,720	10,47,720	10,47,720	98,400	0	0	0
5	AHMH07107C	194A	Interest other than interest on securities	63,25,734	63,25,734	62,88,675	6,28,867	0	0	0

ANNEXURE NO :- 12

TDS Statement Details

Sn o	TAN No.	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contain information about all transaction which are required to be reported
1	AHMH07107C	Form 26Q	31/07/2019	30/07/2019	Yes

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3	AHMH07107C	Form 26Q	31/01/2020	28/01/2020	Yes
4	AHMH07107C	Form 26Q	31/07/2020	30/07/2020	Yes
5	AHMH07107C	Form 26QB	30/07/2019	30/07/2019	Yes

ANNEXURE NO :- 13

Accounting Ratios Current Year(Clause 40)

Sno	Description	Formula	Ratio
1	Total Turnover		0
2	Gross Profit Ratio(%)	0 / 0 * 100	0 %
3	Net Profit Ratio(%)	0 / 0 * 100	0 %
4	Stock Turnover Ratio(%)	0 / 0 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

Accounting Ratios Previous Year(Clause 40)

Sno	Description	Formula	Ratio
1	Total Turnover		7,507
2	Gross Profit Ratio(%)	0 / 7507 * 100	0 %
3	Net Profit Ratio(%)	-119405 / 7507 * 100	-1590.58 %
4	Stock Turnover Ratio(%)	0 / 7507 * 100	0 %
5	Material Consumed/Finished Goods Produced	0 / 0 * 100	0 %

HR SPACECON LLP

FOR HR SPACECON LLP

AUTHORISED SIGNATORY

(Partner)

Place : Ahmedabad
Date : 23/12/2020

As Per Audit Report of Even Date

FOR DGSM & CO.
(Chartered Accountants)
Reg No. :0101606W

CA ABHINAV MALAVIYA
Partner
Membership No 144245.
AABFD5175G