

PARSHWANATH CORPORATION

**AUDIT REPORT U/S. 44AB OF THE INCOME TAX ACT, 1961 FOR THE
YEAR ENDED ON 31ST MARCH 2016.**

Tel: 66612441

AJAY J. SHAH & CO.
CHARTERED ACCOUNTANTS
31, AVANI COMPLEX,
B/H. NAVRANGPURA POLICE STATION,
NAVRANGPURA, AHMEDABAD - 380 009.

AjaykumarJaswantlalShah

B. Com, LL.B., FCA

Ajay J. Shah & Co.

CHARTERED ACCOUNTANTS

31, Avani Complex,

B/h. Navrangpura Police Station,
Ahmedabad-380 009.

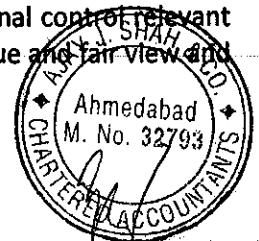
Tele : (O) 66612441

FORM NO. 3CB

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

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

1. I have examined the Balance Sheet as on 31st March, 2016 and the Profit & Loss Account for the period beginning From 1st April, 2015 to ending on 31st March, 2016, attached herewith, of **PARSHWANATH CORPORATION**, 50-Harsiddha Chambers, 3rd floor, Ashram Road, Ahmedabad. [Permanent A/c No : AABFP 9058J].
2. I certify that the Balance sheet and Profit & Loss Account are in agreement with the books of accounts maintained at the head office at Ahmedabad. The Firm has no branches.
3. Further I report that: -
 - (A) I have obtained all the information and explanation which, to the best of my knowledge and belief, were necessary for the purpose of my audit.
 - (B) In my opinion, proper books of account have been kept by the Office of the assessee so far as appears from examination of the books.
 - (C) In my opinion and to the best of my information and according to the explanations given to me the said accounts read with notes thereon, give true and fair view;
 - (i) in the case of Balance Sheet, of the states of affairs of the assessee as at 31st March, 2016,
 - (ii) in the case of Profit & 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 my opinion and to the best of my information and according to information given to me, the particulars given in the said Form No. 3CD and annexure attached thereto are true and correct subject to following observations/qualification if any;
 - (a) **Assessee's Responsibility Statement:**
 1. The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control 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.



2. The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income Tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.

(b) Tax Auditor's Responsibility Statement:

1. My responsibility is to express an opinion on these financial statements based on my audit. I have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
2. 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 control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
3. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.
4. I am also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. I have conducted my verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

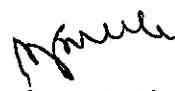
Place: Ahmedabad

Date: September 29, 2016

For, Ajay J. Shah & Co.

Chartered Accountants

ICAI Firm Registration No. :114262W


(A. J. Shah)

Proprietor

Membership No. 32793

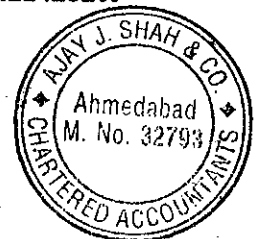
Address :-

31, Avani Complex,

B/h. Navrangpura Police Station, Station,

Navrangpura,

Ahmedabad-380009

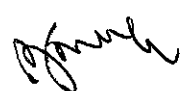


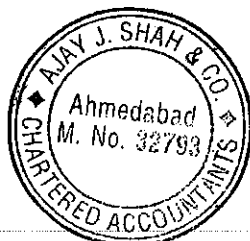
PARSHWANATH CORPORATION
BALANCE SHEET AS ON MARCH 31, 2016

PARTICULARS	SCHEDULE NO	31-Mar-16 Amount Rs.	31-Mar-15 Amount Rs.
SOURCES OF FUNDS			
OWNERS' CAPITAL			
Partners' Capital Accounts	A	12 57 65 081	20 56 01 258
LOAN FUNDS			
Unsecured Loans from friends, relatives and others		1 24 58 163	1 16 70 832
Total		13 82 23 244	21 72 72 090
APPLICATION OF FUNDS			
FIXED ASSETS	B	1 37 35 343	1 47 40 527
INVESTMENTS	C	10 000	10 000
CURRENT ASSETS, LOANS AND ADVANCES	D		
Inventories		13 50 35 698	15 92 52 530
Debtors		19 900	51 93 000
Cash and Bank Balance		7 64 077	6 19 41 522
Loans and Advances		3 20 99 139	6 94 48 064
		16 79 18 814	29 58 35 116
Less: Current Liabilities and Provisions	E	4 34 40 914	9 33 13 552
Net Current Assets		12 44 77 901	20 25 21 563
Total		13 82 23 244	21 72 72 090
Significant Accounting Policies and Notes on Accounts	L		

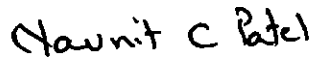
AS PER OUR REPORT OF EVEN DATE ATTACHED

For and on behalf of
Ajay J. Shah & Co.
Chartered Accountants
ICAI Firm Registration No.: 114262W


(A. J. Shah)
Proprietor
Membership No.: 32793



M/s. Parshwanath Corporation


(Navnitbhai C. Patel)
Partner

Place : Ahmedabad
Date : September 29, 2016

Place : Ahmedabad
Date : September 29, 2016

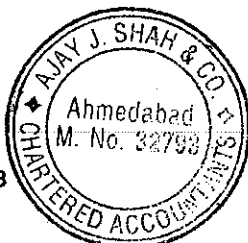
PARSHWANATH CORPORATION
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

PARTICULARS	SCH	2015-16 Amount Rs	2014-15 Amount Rs
INCOME			
Project Income	F	13 59 77 650	23 09 87 212
Other Income		65 04 717	10 43 836
Total		14 24 82 367	23 20 31 048
EXPENSES			
Decrease in stock	G	2 42 16 830	7 98 57 150
Land Expenses	H	-	62 986
Project Expenses	I	48 02 011	66 47 972
Expenses of Completed Projects	J	8 63 492	12 73 040
Administrative and other Expenses	K	1 56 58 067	1 54 06 976
Interest		41 50 371	14 82 174
Depreciation		12 29 358	14 10 211
Agricultural Expenses		-	6 500
Total		5 09 20 129	10 61 47 009
Profit before tax		9 15 62 238	12 58 84 039
Provision for Tax		(2 05 00 000)	(2 80 00 000)
Adjustment of Income Tax of earlier years		6 81 587	(4 18 930)
Profit transferred to partners capital account		7 17 43 825	9 74 65 109
	Profit sharing		
	Ratio		
Shri Navnitbhai C. Patel	30%	2 15 23 148	2 92 39 533
Shri Rushabh N. Patel	45%	3 22 84 721	4 38 59 299
Smt. Indiraben N. Patel	20%	1 43 48 765	1 94 93 022
Smt. Riddhiben. N. Patel	5%	35 87 191	48 73 255
	100%	7 17 43 825	9 74 65 109
Significant Accounting Policies and Notes on Accounts	L		

AS PER OUR REPORT OF EVEN DATE ATTACHED

For and on behalf of
Ajay J. Shah & Co.
Chartered Accountants
ICAI Firm Registration No.: 114262W

(A. J. Shah)
Proprietor
Membership No.: 32793



Place : Ahmedabad
Date : September 29, 2016

M/5 Parshwanath Corporation

Navnit C Patel
(Navnitbhai C. Patel)
Partner

Place : Ahmedabad
Date : September 29, 2016

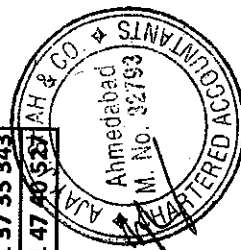
PARSHWANATH CORPORATION
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2016

SCHEDULE - A
PARTNERS CAPITAL ACCOUNTS

NAME OF PARTNERS	Opening Balance 01-Apr-15	Deposit	Withdrawals	Profit	Balance 31-Mar-16
Shri Navnitbhai C. Patel	5 35 49 759	37 00 000	5 54 50 000	2 15 23 148	2 33 22 906
Shri Rushabh N. Patel	6 94 17 832	70 00 000	8 94 70 000	3 22 84 721	1 92 32 553
Smt. Indiraben N. Patel	6 02 26 479		4 10 000	1 43 48 765	7 41 65 244
Smt. Riddhiben. N. Patel	2 24 07 188	10 00 000	1 79 50 000	35 87 191	90 44 378
Total	20 56 01 258	1 17 00 000	16 32 80 000	7 17 43 825	12 57 65 081
Previous Year	21 23 79 150	2 72 00 000	13 14 43 000	9 74 65 109	20 56 01 258

SCHEDULE - B
FIXED ASSETS

Particulars	Opening Balance W.D.V 01-Apr-15	Addition During the Year	Deduction During the Year	Depreciation Provided during the year	Closing Balance W.D.V 31-Mar-16
Agricultural Land	52 53 688		-		52 53 688
Building Construction at agricultural land	15 31 928		-		15 31 928
Furniture	4 97 585	94 425	-	55 751	5 36 259
Plant & Machinery	27 04 585	94 400	-	4 17 897	23 81 088
Vehicles	47 04 767		-	7 05 715	39 99 052
Computer	47 973	35 350	-	49 994	33 329
Total	1 47 40 526	2 24 175		12 29 358	1 37 35 343
Previous year	1 50 82 519	12 19 089	1 50 871	14 10 211	1 47 40 526



PARSHWANATH CORPORATION
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2016

SCHEDULE - C
INVESTMENTS

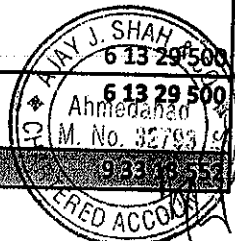
(Amount in Rs)		
Particulars	31-Mar-16	31-Mar-15
National Savings Certificate	10 000	10 000
Total	10 000	10 000

SCHEDULE - D
CURRENT ASSETS, LOANS & ADVANCES

(Amount in Rs)		
Particulars	31-Mar-16	31-Mar-15
A) CURRENT ASSETS		
Inventory		
Land	1 47 17 943	1 47 17 943
Completed Project	33 73 021	3 23 91 862
Project Work-in-progress	11 69 44 734	11 21 42 725
	13 50 35 698	15 92 52 530
Debtors	19 900	51 93 000
	19 900	51 93 000
Cash and Bank Balances		
Cash on hand	1 28 541	32 043
Balances in current account with banks	6 35 536	84 70 028
Balance in deposit accounts with bank	-	5 34 39 452
	7 64 077	6 19 41 522
B) LOANS AND ADVANCES		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	65 66 625	1 32 87 408
Advance Income Tax	2 55 32 514	5 61 60 656
Total	3 20 99 139	6 94 48 064
Total	16 79 18 814	29 58 35 117

SCHEDULE - E
CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs)		
Particulars	31-Mar-16	31-Mar-15
Advance received from members	84 23 491	2 16 13 566
Sundry creditors and other liabilities	1 05 87 923	1 03 70 486
	1 90 11 414	3 19 84 052
PROVISIONS		
Provision for Income Tax	2 44 29 500	6 13 29 500
	2 44 29 500	6 13 29 500
Total	4 34 40 914	9 33 13 552



PARSHWANATH CORPORATION
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2016

SCHEDULE - F
OTHER INCOME

(Amount in Rs.)		
Particulars	2015-16	2014-15
Interest Income	64 92 837	10 43 836
Miscellaneous Income	11 880	
Total	65 04 717	10 43 836

SCHEDULE - G
DECREASE/ (INCREASE) IN STOCK

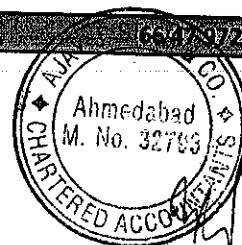
(Amount in Rs.)		
Particulars	2015-16	2014-15
(a) Land		
Closing stock of Land	1 47 17 943	1 47 17 943
Opening stock of land	1 47 17 943	1 46 54 957
(b) Project expenses		
Closing	12 03 17 757	14 45 34 587
Opening	14 45 34 587	22 44 54 723
	2 42 16 830	7 99 20 136
Decrease in stock	2 42 16 830	7 98 57 150

SCHEDULE - H
LAND EXPENSES

(Amount in Rs.)		
Particulars	2015-16	2014-15
Other Expenses	-	62 986
Total		62 986

SCHEDULE - I
PROJECT EXPENSES

(Amount in Rs.)		
Particulars	2015-16	2014-15
Purchase Expenses	11 92 920	26 47 132
Labour	12 00 899	19 75 667
Remuneration to Staff	1 38 200	5 23 260
Miscellaneous expenses	22 69 992	15 01 913
Total	48 02 011	61 47 972



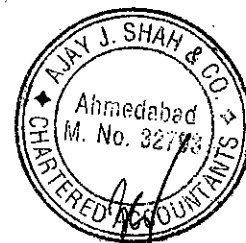
PARSHWANATH CORPORATION
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2016

SCHEDULE - J
EXPENSES OF COMPLETED PROJECTS

Particulars	(Amount in Rs.)	
	2015-16	2014-15
Security Expense	2 08 845	2 13 624
Insurance Expense	10 770	12 820
Miscellaneous expenses	6 43 877	10 46 596
Total	8 63 492	12 73 040

SCHEDULE - K
ADMINISTRATIVE AND OTHER EXPENSES

Particulars	(Amount in Rs.)	
	2015-16	2014-15
Remuneration to Staff	98 11 876	92 92 622
Electricity Expenses	2 61 475	3 00 639
Telephone and Internet Expenses	2 41 416	2 50 360
Repairs and Maintenance	2 01 777	1 43 222
Vehicle Expenses	11 57 262	10 37 869
Miscellaneous expenses	21 51 108	9 83 715
Professional Fees	8 16 753	3 46 669
Auditor's Remuneration	1 75 000	2 55 000
Municipal Tax (Office)	33 500	24 450
Professional Tax	2 400	2 400
Sundry balance written off	7 68 000	
Advertisement Expenses	37 500	27 70 030
Total	1 56 58 067	1 54 06 976



PARSHWANATH CORPORATION
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2016

SCHEDULE - L

(A) SIGNIFICANT ACCOUNTING POLICIES

- 1 These accounts are prepared on historical cost basis.
- 2 (a) Revenue from sale of finished properties is recognized when significant risk and rewards of the ownership have been transferred to the buyer.
(b) Other Income and Expenditure are recognized and accounted on accrual basis.
- 3 Fixed Assets include all expenditure of the capital nature and are stated at their written down value.
- 4 Depreciation on fixed assets has been charged on Written Down Value Method at the rate prescribed under the Income Tax Rules
- 5 Investments are long term in nature and are accounted for at cost.
- 6 Inventory is valued at lower of cost or net realisable value
- 7 Expenditure directly related to carrying out project activity are being debited to respective project account.
- 8 Interest on borrowing attributable to qualifying assets treated as part of cost of qualifying assets. All other borrowing costs are charged to the profit and loss account as incurred.
- 9 Provision for current tax is made after taking into consideration benefits admissible under the Provision of the Income tax Act, 1961. Deferred tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realised in future.
- 10 Accounting Policies not specifically referred to are consistent with generally accepted accounting practices.

(B) NOTES ON ACCOUNTS

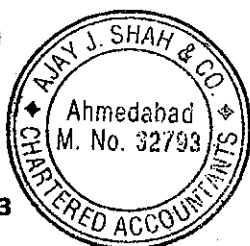
- 1 Balances of Sundry Creditors and Loans & Advances are subject to confirmation by the parties
- 2 Previous years figures are regrouped/ rearranged wherever necessary.

SIGNATURE TO SCHEDULES "A" TO "L"

For and on behalf of
Ajay J. Shah & Co.
Chartered Accountants

ICAI Firm Registration No.: 114262W

A. J. Shah
(A. J. Shah)
Proprietor
Membership No.: 32793



M/S Parshwanath Corporation

Chawnit C Patel

Partner

Place : Ahmedabad
Date : September 29, 2016

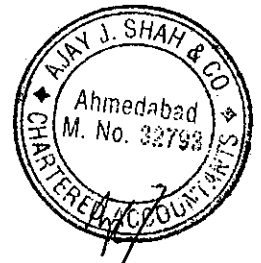
Place : Ahmedabad
Date : September 29, 2016

FORM NO. 3CD
[See Rule 6G (2)]

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

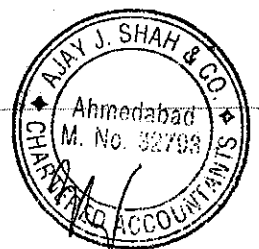
PART A

1.	Name of the assessee	Parshwanath Corporation		
2.	Address	50- Harsiddha Chambers, 3rd floor, Ashram Road, Ahmedabad-380 014		
3.	Permanent Account Number	AABFP 9058J		
4.	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc.	Yes		
	If yes, please furnish the registration number or any other identification number allotted for the same			
	Serial Number	Relevant Indirect tax law which requires registration	Place of Business / profession / service unit for which registration is in place / or has been applied for:-	Registration / Identification number
	1	Service Tax	50- Harsiddha Chambers, 3rd floor, Ashram Road, Ahmedabad-380 014	AABFP9058JST001
	2	Value Added Tax(VAT)		24073001296
	3	Professional Tax		PEC015161335
5.	Status	Partnership Firm		
6.	Previous year from	01/04/2015 to 31/03/2016		
7.	Assessment year	2016-17		
8.	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause (a) : Carrying on business and the total sales, turnover or gross receipts, as the case may be, in business exceed or exceeds one crore rupees in any previous year		

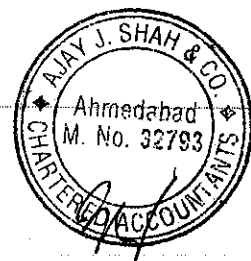


PART B

9.	(a)	If firm or Association of Persons, indicate names of partners/members and their profit-sharing ratios.	Sr No.	Name of Partner	Profit Sharing Ratio
			1	Shri NavnitbhaiCPatel	30%
			2	Shri Rushabhbhai N Patel	45%
			3	Smt. Indiraben N Patel	20%
			4	Smt. Riddhiben R Patel	5%
	(b)	If there is any change in the Partner or member or their profit sharing ratio since the last date of the preceding year the particular of such changes.	No, There is no such change in their profit sharing ratio since the last date of the preceding year.		
10.	(a)	Nature of business or profession (If more than one business or profession is carried on during previous year, nature of every business or profession.	Business as Developers of Residential and Commercial Complexes.		
	(b)	If there is any changes in the nature business or profession, the particular of such change.	There is no change in the nature of business as compared to the immediately preceding year		
11.	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	No. Not Applicable		
	(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.)	Books of accounts maintained in a Computer System: a) Cash Book b) Bank Book c) Purchase Book c) Journal Register f) General Ledger The books of accounts are maintained at the office of the firm situated at: 50-Harsiddha Chambers, 3rd floor, Ashram Road, Ahmedabad – 380 014		
	(c)	List of books of account and nature of relevant documents examined	a) Cash Book b) Bank Book c) Purchase Book d) Journal Register e) General Ledger f) Vouchers along with relevant supporting g) Agreements that have material impact on the financial statements of an assessee. h) Other relevant records maintained by the firm		
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		



13.	(a)	Method of accounting employed in the previous year	Mercantile System	
	(b)	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	There is no change in the method of accounting employed in the immediately preceding previous year.	
	(c)	If answer to (b) above is in affirmative, give details of such change, and the effect thereof on the profit or loss.		
		Serial number	Particulars	Increase in profit (Rs.)
				Decrease in profit (Rs.)
		NIL		
	(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.	There is no deviation in the method of accounting employed in the previous year from accounting standards prescribed u/s 145	
14.	(a)	Method of valuation of closing stock employed in the previous year.	Cost or Net Realizable Value whichever is lower.	
	(b)	Details of deviation, if any, from the method of Valuation prescribed under section 145A, and the effect thereof on the profit or loss.	Not Applicable	
		Serial number	Particulars	Increase in profit (Rs.)
				Decrease in profit (Rs.)
		NIL		
15.		Give the following particular of the capital asset converted into stock in trade	Not Applicable	
	(a)	Description of capital asset;		
	(b)	Date of acquisition;		
	(c)	Cost of Acquisition;		
	(d)	Amount at which the asset is converted into Stock-in-trade.		
16.		Amounts not credited to the profit and loss account, being –	Nil	
	(a)	The items falling within the scope of section 28;		
	(b)	The proforma credits, drawbacks, refund of duty of custom 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 conceded:		
	(c)	Escalation claims accepted during the previous years;		
	(d)	Any other item of income;		
	(e)	Capital receipt, 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:
- As certified by the management, the land and building transferred during the previous year for a consideration is not less than value adopted or assessable by any authority of a state government referred to in section 43CA or 50 C.

Details of Property

Consideration received or accrued

Value adopted or assessed or assessable

Not Applicable

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: - **Annexure - A**

- (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 adjustments 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. Amount admissible under sections :

Section

Amount debited to profit and loss account

Amounts admissible as per the provisions of the Income Tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant 14 provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.

32AC

Nil

Nil

33AB

Nil

Nil

33ABA

Nil

Nil

35(1)(i)

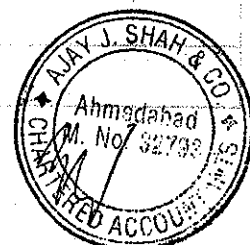
Nil

Nil

35(1)(ii)

Nil

Nil



35(1)(ia)	Nil	Nil
35(1)(iii)	Nil	Nil
35(1)(iv)	Nil	Nil
35(2AA)	Nil	Nil
35(2AB)	Nil	Nil
35ABB	Nil	Nil
35AC	Nil	Nil
35AD	Nil	Nil
35CCA	Nil	Nil
35CCB	Nil	Nil
35CCC	Nil	Nil
35CCD	Nil	Nil
35D	Nil	Nil
35DD	Nil	Nil
35DDA	Nil	Nil
35E	Nil	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

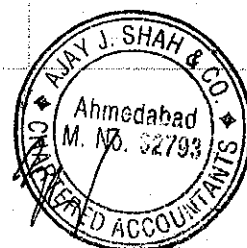
(b) Details of contribution received from employees for various funds as referred to in section 36(1)(va) :

Serial Number	Nature of Fund	Sum received from employees (Rs.)	Due date for payment	The actual amount paid (Rs.)	The actual date of payment to the concerned authorities
---------------	----------------	-----------------------------------	----------------------	------------------------------	---

Annexure – B

21. (a) Please furnish the details of amounts debited to profit and loss account, being :

Nature	Serial Number	Particulars	Amount in Rs.
Capital Nature		Nil	Nil
Personal Nature		Nil	Nil
Advertisement Expenditure in any souvenir, brochure, tract, pamphlet or the like, published by a political party ;		Nil	Nil



(iii)	under sub-clause (ic)	Nil
(iv)	under sub-clause (iia)	Nil
(v)	under sub-clause (iib)	Nil
(vi)	under sub-clause (iii)	Nil

Date of payment	Amount of payment	Name and address of the payee
-----------------	-------------------	-------------------------------

(vii)	under sub-clause (iv)	Nil
-------	-----------------------	-----

(viii)	under sub-clause (v)	Nil
--------	----------------------	-----

(c)	Amount debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	Nil
-----	---	-----

(d)	Disallowance/deemed income under section 40A(3):	Nil
-----	--	-----

(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:	It is not possible for us to verify whether the payments in excess of Rs. 20,000 have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee. A Certificate has been obtained from the assessee clarifying that payment relating to the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft.
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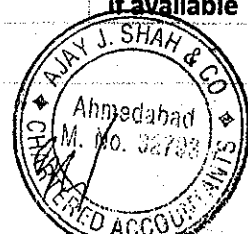
Serial number	Date of payment	Nature of payment	Amount (Rs.)	Name and Permanent Account Number of the payee, if available
---------------	-----------------	-------------------	--------------	--

(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);	It is not possible for us to verify whether the payments in excess of Rs. 20,000 have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee. A Certificate has been obtained from the assessee clarifying that payment relating to the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft.
-----	---	---

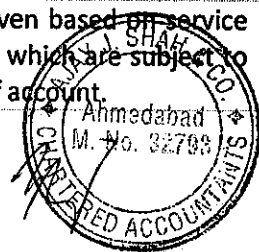
(B)	On the basis of the examination of books of account and other relevant documents / evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	It is not possible for us to verify whether the payments in excess of Rs. 20,000 have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the assessee. A Certificate has been obtained from the assessee clarifying that payment relating to the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft.
-----	---	---

Serial number	Date of payment	Nature of payment	Amount (Rs.)	Name and Permanent Account Number of the payee, if available
---------------	-----------------	-------------------	--------------	--

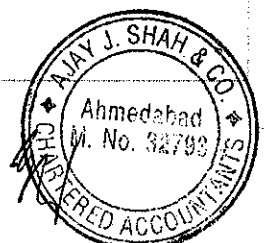
NIL				
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	(e)	provision for payment of gratuity not allowable under section 40A(7);	Nil															
	(f)	Any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil															
	(g)	Particulars of any liability of a contingent nature.	Nil															
	(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															
	(i)	Amount inadmissible under the provision 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).	Annexure – C															
24.		Amounts deemed to be profits and gains under section 32AC 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) or (f) of section 43B, the liability for which,	Provident Fund															
	(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	Nil															
	(a)	Paid during the previous year;	Nil															
	(b)	Not paid during the previous year;	Nil															
	(B)	Was incurred in the previous year and was	Rs. 4,296/-															
	(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Rs. 4,296/- Paid on 04/04/2016															
	(b)	Not paid on or before the aforesaid date.	Nil															
		(State whether sales tax, custom duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account.)	No, Service Tax is not passed through the profit and 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.	<table><tr><th>Sr No.</th><th>Particulars</th><th>Amount (Rs.)</th></tr><tr><td>1</td><td>Opening Balance of CENVAT Credit</td><td>10,85,603/-</td></tr><tr><td>2</td><td>Availed during the year</td><td>3,92,988/-</td></tr><tr><td>3</td><td>Utilized during the year</td><td>35,483/-</td></tr><tr><td>4</td><td>Closing Balance of CENVAT Credit</td><td>14,43,108/-</td></tr></table>	Sr No.	Particulars	Amount (Rs.)	1	Opening Balance of CENVAT Credit	10,85,603/-	2	Availed during the year	3,92,988/-	3	Utilized during the year	35,483/-	4	Closing Balance of CENVAT Credit	14,43,108/-
Sr No.	Particulars	Amount (Rs.)																
1	Opening Balance of CENVAT Credit	10,85,603/-																
2	Availed during the year	3,92,988/-																
3	Utilized during the year	35,483/-																
4	Closing Balance of CENVAT Credit	14,43,108/-																
			Note: The above figures are given based on service tax returns filed by the assessee which are subject to reconciliation with the books of account.															



(b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	
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)(viiia), 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 referred to in section 56(2)(viib), if yes, please furnish the details of the same.	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]	Nil
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 – D
	(i) Name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	(ii) Amount of loan or deposit taken or accepted;	
	(iii) Whether the loan or deposit was squared up during the previous year;	
	(iv) Maximum amount outstanding in the account at any time during the previous year;	
	(v) Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	* (These particulars need not be given in the case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act.	It is not possible for us to verify whether loans or deposits have been taken, accepted or repaid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the Company. A Certificate has been obtained from the assessee clarifying that acceptance / repayment of loan was made by account payee cheque drawn on a bank or account payee bank draft.
	(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-	Annexure – D
	(i) Name, address and permanent account number (if available with the assessee) of the payee;	
	(ii) Amount of the repayment;	
	(iii) Maximum amount outstanding in the account at any time during the previous year;	



(iv) Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.

(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

It is not possible for us to verify whether loans or deposits have been taken, accepted or repaid otherwise than by an account payee cheque or account payee bank draft, as the necessary evidence is not in the possession of the Company.

A Certificate has been obtained from the assessee clarifying that acceptance / repayment of loan was made by account payee cheque drawn on a bank or account payee bank draft.

The particulars (i) to (iv) at (b) and the comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from government, government company, banking company or a corporation established by a central, state or provincial Act)

32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available;

Serial Number	Assessment Year	Nature of loss / allowance (in rupees)	Amount as returned (in rupees)	Amounts as assessed (give reference to relevant order)	Remarks
---------------	-----------------	--	--------------------------------	--	---------

NIL

(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.

Not Applicable

(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. Not Applicable

(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. Not Applicable

(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. Not Applicable

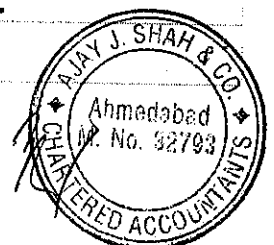
33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed

Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

Section 80IB

Rs. 8,58,32,040/-



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:

We have verified the compliance with the provisions of Chapter XVII-B and Chapter XVII-BB regarding the deduction / collection of tax at source and the payment thereof to the credit of the Central Government in accordance with the Auditing Standards generally accepted in India which includes verification of books of accounts and TDS / TCS returns on test checks basis and the concept of materiality. The non-compliance as revealed during such audit procedures in respect of clause 34 (a) / 34 (b) / 34 (c) are mentioned hereunder.

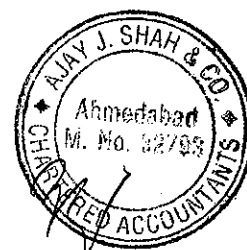
We further report as under:

- It may be noted that based on such audit procedure, we have reviewed nature of expenses / payment / receipts as shown in the column no. 4 of table of clause 34 (a), which are subject to reconciliation with books of accounts.
- Wherever assessee is able to provide the data based on the books of accounts, where tax was not required to be deducted / collected as per applicable provisions of the Income Tax Act 1961, those amounts are not included in the column 5 of table of clause 34(a). It may also be noted that the figures have been compiled in column no. 5 of table of clause 34 (a) based on TDS returns filed by the assessee which are subject to reconciliation with books of accounts.

On the basis of documents produced by the assessee, TDS at "NIL" and / or "Lower rate" is / are considered as specified rate for the amount shown under column no. 6 of table of clause 34 (a).

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 (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of central Government out of (7) and (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Annexure - E

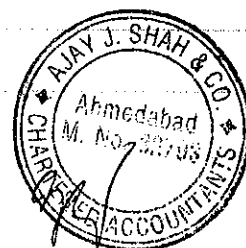


(b) Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:		Yes		
Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishi ng	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported

Not applicable

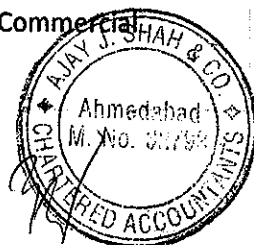
(c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	Yes		
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable (Rs.)	Amount paid out of column (2) along with date of payment. (Rs.)	
			Rs.	Date
	AHMP04592A	25	25	11/09/2015
	AHMP04592A	260	260	07/10/2015

35.	(a)	In the case of a trading concern, give quantitative details of principal items of goods traded:	Not Applicable
	(i)	Opening Stock;	
	(ii)	Purchases during the previous year;	
	(iii)	Sales during the previous year;	
	(iv)	Closing Stock;	
	(v)	Shortage/Excess, if any.	
	(b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products:	Not Applicable
	(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: -	Not Applicable
	(a)	Total amount of distributed profits;	
	(b)	Amount of reduction as referred to in section 115-O(1A)(i)	
	(c)	Amount of reduction as referred to in section 115-O(1A)(ii)	
	(d)	Total tax paid thereon;	
	(e)	Dates of payment with amounts.	
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, Not Applicable
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, Not Applicable
39.		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services. 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.	During the year no audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services.
40.		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:	

Serial number	Particulars	Previous year	Preceding previous year
1.	Total turnover of the assessee	Rs. 13 59 77 650	Rs. 23 09 87 212
2.	Gross profit/turnover	Rs. 10,69,58,809/ Rs. 13 59 77 650 = 78.66%	Rs. 14 44 19 104 / Rs. 23 09 87 212 =62.52%
3.	Net profit/turnover	Rs. 9 15 62 238/ Rs. 13 59 77 650 = 67.34%	Rs. 12 58 84 039 / Rs. 23 09 87 212 =54.50%
4.	Stock-in-trade/turnover	Not applicable as the assessee is in the business of development of Residential and Commercial Complexes.	
5.	Material consumed/finished goods produced		



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 along with details of relevant proceedings.

During the previous year, No demand raised or refund issued under any tax laws other than Income Tax Act, 1961 and Wealth tax Act, 1957.

Sr. No.	Name of the applicable Act	Demand / Refund Order No.	Date of Demand raised / refund issued	Financial year to which the Demand / refund relates	Amount of Demand raised / refund issued	Adjustment of refund against demand	Remarks
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NIL

For, Parshwanath Corporation

Nawnit C Patel

Partner

Place : Ahmedabad

Date : September 29, 2016

Address :-

50-Harsiddha Chambers,
3rd floor, Ashram Road,
Ahmedabad.

For, Ajay J. Shah & Co.

Chartered Accountants

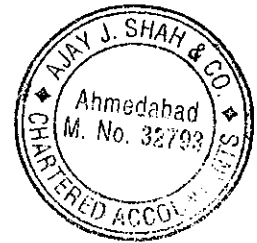
ICAI Firm Registration No. : 114262W

Ajay J. Shah

(A. J. Shah)

Proprietor

Membership No. 32793



Place : Ahmedabad

Date : September 29, 2016

Address :-

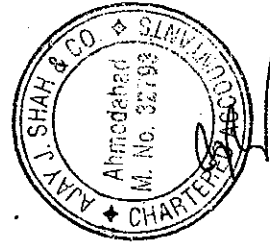
31, Avani Complex,
B/h. Navrangpura Police Station,
Navrangpura, Ahmedabad-380009

ANNEXURE : A

Clause 18 of Form 3CD

Statement of Depreciation allowable as per the Income Tax Act, 1961

Sr No.	Description of Assets/Block of Assets	Rate of Depreciation	Opening WDV (Rs.)	Addition during the year		Deduction during the year		Adjustment due to CENVAT Credit claimed & allowed, Foreign Exchange Fluctuations and subsidy or grant or reimbursement	Amount eligible for Depreciation		Depreciation allowable		Closing WDV (Rs.)
				Put to use for more than 180 days	Put to use for less than 180 days	Date	Amount (Rs.)		For More than 180 days	For Less than 180 days	For More than 180 days	For Less than 180 days	
												Total (Rs.)	
1	Furniture & Fixtures	10%	4 97 585	01/06/2015 10 625	02/02/2016 14 800	69 000							
		10%	4 97 585		25 425	69 000			5 23 010	69 000	52 301	3 450	5 36 259
2	Plant & Machinery	15%	27 04 585	06/05/2015 30/06/2015	13/02/2016 1 150	26 000							
				17/07/2015 26 000									
				10/08/2015 33 500									
				24/08/2015 4 550									
		15%	27 04 585		68 400	26 000			27 72 985	26 000	4 15 948	1 950	23 81 087
3	Vehicles	15%	47 46 307										
		15%	47 46 307						47 46 307		7 11 946		40 34 361
4	Computers & Softwares	60%	47 973	14/07/2015 35 350									
		60%	47 973		35 350				33 323		49 994		33 329
	Total		79 96 451		1 29 175	95 000			81 25 625	95 000	12 30 189	5 400	69 85 037



Parshwanath Corporation

Assessment Year : 2016-17

Financial Year : 2015-16

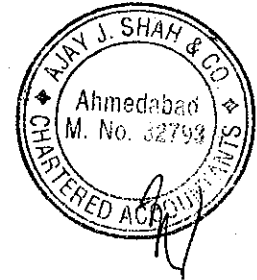
ANNEXURE : B

Clause 20(b) of Form 3CD

Details of contribution received from employees for various funds as referred to in section 36(1)(va)

(Amount in Rs.)

Sr. No.	Sum deducted for the month	Employees' contribution	Due date of payment	Actual amount paid	Actual date of payment
1	Apr-15	4 541	20/05/2015	4 541	11/05/2015
2	May-15	4 541	20/06/2015	4 541	15/06/2015
3	Jun-15	4 786	20/07/2015	5 726	08/07/2015
4	Jul-15	4 786	20/08/2015	4 786	07/08/2015
5	Aug-15	4 786	20/09/2015	4 786	08/09/2015
6	Sep-15	4 786	20/10/2015	4 786	15/10/2015
7	Oct-15	4 786	20/11/2015	4 786	06/11/2015
8	Nov-15	4 786	20/12/2015	4 786	07/12/2015
9	Dec-15	4 786	20/01/2016	4 786	11/01/2016
10	Jan-16	4 786	15/02/2016	4 786	11/02/2016
11	Feb-16	4 786	15/03/2016	4 786	10/03/2016
12	Mar-16	4 786	15/04/2016	4 786	05/04/2016
	Total	56 942		57 882	



Assessment Year : 2016-17

Parshwanath Corporation

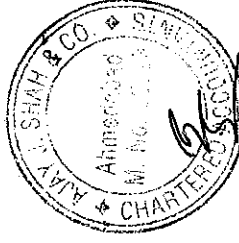
Financial Year : 2015-16

ANNEXURE : C

Clause 23 of Form 3CD

Payment made to relatives u/s 40A (2) (b)

Sr. No.	Name of Related Party	PAN	Relation	Nature of Expense/Payment	Amount (Rs.)
1	Smt. Indiraben Patel	AZHPP6930A	Partner	Office Rent	30 000
2	Shri Rushabhbhai Patel	AEHPP8755J	Partner	Office Rent	30 000
3	Parshwanath Finstock	AACHN2244K	HUF of a partner	Interest On Deposit	7 32 151
4	Raj Financiers Corporation	AAIHR2096F	HUF of a partner	Interest On Deposit	26 547



ANNEXURE : D
Clause 31(a),(b) & (c) of Form 3CD

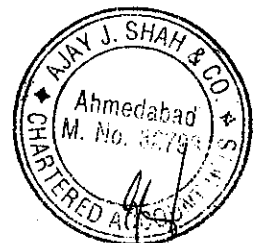
Particulars of each loan or deposit of amount exceeding the limit specified in section 269SS taken or accepted during the previous year and particulars of each repayment of loan or deposit amount exceeding the loan specified in Section 269T made during the previous year.

(Amount in Rs.)

Sr. No.	NAME, ADDRESS, PAN OF THE LENDER OR DEPOSITOR/PAYEE	AMOUNT OF LOAN OR DEPOSIT TAKEN OR ACCEPTED	WHETHER LOAN OR DEPOSIT WAS SQUARED UP DURING THE PREVIOUS YEAR	MAXIMUM AMOUNT OUTSTANDING IN THE ACCOUNT AT ANY TIME DURING THE PREVIOUS YEAR	AMOUNT OF REPAYMENT	WHETHER THE LOAN OR DEPOSIT ACCEPTED/REPAYMENT MADE OTHERWISE THAN BY AN ACCOUNT PAYEE CHEQUE OR BANK DRAFT
1	Dipanki Asitbhai Vyas Shashik Clinic Hospital, Ghodiya Bazar, Station Road, Nadiad. PAN-ADAPV0431D	2 70 595	No	27 70 000	2 70 000	No
2	Surekhaben Manojbhai Pandya P.No.9-A/1 G.I.D.C Estate, Viththal Udyognagar, Sanand. PAN-AESPP7023A	1 35 290	No	13 85 000	1 35 000	No
3	Alpa C Pandya P.No. 1472, Shirang, Opp. Lala Vatika, V V Nagar. PAN-AJWPP9802A	1 35 294	No	13 85 000	1 35 000	No
4	Pratikbhai C Patel 301/302, Royal Chinmay , Judges Bunglows Road , Bodakdev, Ahmedabad. PAN-AHLPP0715F	1 53 323	No	15 72 985	-	No
5	Raj Rushabh Patel (Minor) 50 Harsiddha Chambers Income Tax, Ahmedabad PAN-AEHPP8755J	-	No	51 651	-	No
6	Raj Financiers Corporation 50 Harsiddha Chambers Income Tax, Ahmedabad PAN-AAIHR2096F	23 892	No	2 00 389	-	No
7	Parshwanath Finstock 50 Harsiddha Chambers Income Tax, Ahmedabad PAN-AACHN2244K	6 58 936	No	55 23 738	50 000	No

Note:

- 1) While working out the maximum balance, opening balance as well as transactions below Rs 20,000/- have been considered.
- 2) While working out transactions of amount taken and repaid, interest paid on loans and TDS from interest have been considered.



Assessment Year : 2016-17

Parshwanath Corporation

Financial Year : 2015-16

Annexure - E

Clause 34(a) of Form 3CD

Details of Tax deducted or collected as per the provisions of Chapter XVII-B or Chapter XVII-BB

Tax deduction and collection Account Number (TAN)		2	3	4	5	6	7	8	9	10
			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 (5)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (7) and (9)
AHMPD 4592 A	192B	Salary		96 97 085	63 48 976	63 48 976	3 95 450	-	-	-
AHMPD 4592 A	194A	Interest		15 30 367	15 30 367	15 30 367	1 53 037	-	-	-
AHMPD 4592 A	194C	Contractor		32 67 675	32 43 863	32 43 863	42 141	-	-	-
AHMPD 4592 A	194J	Professional fees		12 99 089	12 32 483	12 32 483	1 04 248	-	-	-

