

Jagasheth & Co.

Chartered Accountants



201-02, "Nirman Bhavan",

Vijay Nagar - 3,

Opp. Majura Flyover,

Majura Gate, Surat - 395001

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 31/03/2015, and the Profit and loss account for the period beginning from 01/04/2014 to ending on 31/03/2015, attached herewith of M/S. WEAL DEVELOPERS, R.S.NO.222, SACHIN MAGDALLA HIGHWAY, AT.UNN, OPP.SACHIN GIDC, SURAT, GUJARAT-394210. PAN - AABFW0925F.
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 R.S.NO.222, SACHIN MAGDALLA HIGHWAY, AT.UNN, OPP.SACHIN GIDC, SURAT, GUJARAT-394210 and 0 branches.
3. (a) We report the following observations/comments/discrepancies/inconsistencies, if any:
 - (i) We have not received confirmation of some of depositors, creditors and debtors
 - (ii) Purchases, Sales and Expenses are not contra Verified with Parties
- (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, 2015 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	Documents necessary to verify the reportable transaction were not made available	Details regarding taxes dues other than Income Tax not produced before us for verification and hence not reported by us



2	Valuation of closing stock is not possible.	WIP valued and certified by assessee
3	Records necessary to verify personal nature of expenses not maintained by the assessee.	No proper record like log book for car, telephone, travelling expenses maintained hence not able to verify personal elements included in such type of expenses
4	Creditors under Micro, Small and Medium Enterprises Development Act, 2006 are not ascertainable	No such detailed maintained and hence not possible to ascertain creditors under Micro, Small and Medium Development Act 2006

For M/S. Jagasheth And Co.
Chartered Accountants

Samarjit Narayan Satyam

Samarjit Narayan Satyam
(Partner)

M. No. : 128375

FRN : 117322W

201 - 02, Nirman Bhavan, Vijay Nagar - 3,
Majura Gate, Surat-395002 Gujarat

Date : 23/09/2019
Place : Surat

