SARASWATI ENTERPRISE

6,
BHAKTI NAGAR STATION PLOT CORNER,
TACOR ROAD,
RAJKOT
RAJKOT : 360002

PAN : AEQFS1806Q

-: Tax Audit Report :-

F.Y. 2021-22
A.Y. 2022-23

Auditors :-

R. JAVIYA & CO.
Chartered Accountants
1204, R K Prime,
Nana Mava Circle, Near Silver Heights, 150 Feet Ring Road,
Rajkot : 360005
Phone: 0281-2561204, Mobile: 9898345220, email: rjaviya_co@rediffmail.com
PAN : ABMPJ5568R

R. JAVIYA & CO.
Chartered Accountants
1204, R K Prime, Nana Mava Circle, Near Silver Heights, 150 Feet Ring Road, Rajkot : 360005
Phone: 0281-2961204,Mobile: 9898345220,Email: rjaviya_co@rediffmail.com

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 31st March, 2022 and the Profit and loss account for the period beginning from 28/01/2022 to ending on 31/03/2022 attached herewith, of

   SARASWATI ENTERPRISE

   6, BHAKTI NAGAR STATION PLOT CORNER, TAGOR ROAD, RAJKOT RAJKOT : 360002

   PAN **AEQFS1806Q** Aadhar Number (if available)

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 RAJKOT and 0 branches.

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

   (i) We have primarily relied on, for the information provided for section 40A(2)(b), information and certificates provided by the party.

   (ii) Other Liabilities and Deposits are subject to confirmation and reconciliation 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 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 give 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, 2022; 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 u/s.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 and the Annexure thereto are true and correct. Subject to following observations/qualifications, if any

SN	*Qualification Type*	*Observations/Qualifications*
1		

R. JAVIYA & CO.
Chartered Accountants

R. JAVIYA & CO. Chartered Accountants M. No. 108655

RAKESH H. JAVIYA
Proprietor
Mem.No.: 108655
UDIN : 22108655AOICZY7154
FRN No.: 120300W

Place **RAJKOT**
Date **05/08/2022**

R. JAVIYA & CO.
Chartered Accountants
1204, R K Prime, Nana Mava Circle, Near Silver Heights, 150 Feet Ring Road, Rajkot : 360005
Phone: 0281-2961204,Mobile: 9898345220,Email: rjaviya_co@rediffmail.com

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

01	Name of the assessee	**SARASWATI ENTERPRISE**
02	Address	**6, BHAKTI NAGAR STATION PLOT CORNER, TAGOR ROAD, RAJKOT RAJKOT : 360002**
03	Permanent Account Number	**AEQFS1806Q**
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. If yes, please furnish the registration number or any other identification number alloted for the same.	**No**
05	Status	**Firm**
06	Previous Year From	**28/01/2022 to 31/03/2022**
07	Assessment Year	**2022-23**
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	**Clause 44AB(e)- When provisions of section 44AD(4) are applicable**
8a	Whether the assessee has opted for taxation u/s.115BA/115BAA/115BAB/115BAC/115BAD?	**No**
	Section under which option exercised	

PART-B

09	a)	In firm or association of persons, indicate names of partners/members and their profit sharing ratios In case of AOP, whether shares of members are indeterminate or unknown ?	*Name of Partners/Members* — *Ratio (%)* Ashwinkumar Chhaganlal Bhalodia — 25% Jitendrakumar Dayabhai Zalavadiya — 16% Lalitkumar Chhaganlal Bhalodia — 25% Mahendrakumar Dayabhai Zalavadia — 17% Nitesh Lalitbhai Ukani — 17%
	b)	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	**No 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)	*Code*: 07003 *Sub-sector*: Developing and sub-dividing real estate into lots *Sector*: REAL ESTATE AND RENTING SERVICES
	b)	If there is any change in the nature of business or profession, the particulars of such change	**No Change**
11	a)	Whether books of account are prescribed u/s.44AA ? If yes, list of books so prescribed	**No**

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

	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.)*	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register (All books are computerised) Address: 6, BHAKTI NAGAR STATION PLOT CORNER, TAGOR TOAD, RAJKOT RAJKOT 360002**
	c)	List of books of account and nature of relevant documents examined	**Cash Book, Bank Book, Ledger, Journal Register, Sales Register, Purchase Register, Bills, Vouchers, Bank Statement etc., (All books are computerised)**
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, 44ADA, 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 had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?	**There is no change in the method of accounting during the year**
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	**Not Applicable**
	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 u/s.145(2)	**No**
	e)	If answer to (d) above is in the affirmative, give the details of such adjustments	**No**
	f)	Disclosure as per ICDS	**No**
14	a)	Method of valuation of closing stock employed in the previous year	**At Cost or Market Price whichever is less**
	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 asset converted into stock-in-trade:-	**Not Applicable as no capital assets are converted into stock in trade during the year**
16		Amount not credited to the profit and loss account, being	
	a)	The items falling within the scope of section 28	**Nil**
	b)	The performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, were such credits, drawbacks or refunds are admitted as due by the authorities concerned	**Nil**
	c)	Escalation claims accepted during the previous year	**Nil**
	d)	Any other item of income	**Nil**
	e)	Capital receipt, if any	**Nil**

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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**
19				Amount admissible under section : *(32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(iia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABA, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E)*	**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 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	
		1		Capital expenditure	**Nil**
		2		Personal expenditure	**Nil**
		3		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	**Nil**
		4		Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**
		5		Expenditure incurred at clubs being cost for club services and facilities used	**Nil**
		6		Expenditure by way of penalty or fine for violation of any law for the time being force	**Nil**
		7		Expenditure by way of any other penalty or fine not covered above	**Nil**
		8		Expenditure incurred for any purpose which is an offence or which is prohibited by law	**Nil**
	b)			Amounts inadmissible under section 40(a)	
		i		as payment to non-resident referred to in sub-clause (i)	
			A	Details of payment on which tax is not deducted	**Nil**
			B	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	**Nil**
		ii		as payment referred to in sub-clause (ia)	
			A	Details of payment on which tax is not deducted	**Nil**

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		B	Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iii		as payment referred to in sub-clause (ib)	
		A	Details of payment on which levy is not deducted	Nil
		B	Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139	Nil
	iv		fringe benefit tax under sub-clause (ic)	Nil
	v		wealth tax under sub-clause (iia)	Nil
	vi		royalty, license fee, service fee etc. under sub-clause (iib)	Nil
	vii		salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)	Nil
	viii		payment to PF /other fund etc. under sub-clause (iv)	Nil
	ix		tax paid by employer for perquisites under sub-clause (v)	Nil
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
d)			Disallowance/deemed income under section 40A(3)	
	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	Yes
	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
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

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No.	Sub-item	Particulars	Details
	i)	Amount inadmissible under the proviso 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 any payment made to persons specified under section 40A(2)(b)	Nil
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
26	i	In respect of any sum referred to in clause (a),(b),(c),(d),(e) (f) or (g) of section 43B, the liability for which	
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was	
	a)	paid during the previous year	Nil
	b)	not paid during the previous year	Nil
	B	was incurred in the previous year and was	
	a)	paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	Nil
	b)	not paid on or before the aforesaid date	Nil
	c)	State whether sales tax, goods & services 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 / Input tax credit (ITC) 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/Input tax credit (ITC) in accounts	No
	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	Not Applicable
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	Not Applicable

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M. No. 1[illegible]655
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		29A(a) Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56? If yes, please furnish the following details:	No
		29B(a) 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? If yes, please furnish the following details:	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
		30A(a) Whether primary adjustment to transfer price, as referred to in sub-section 1) of section 92Ce, has been made during the previous year? If yes, please furnish the following details:	No
		30B(a) 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? If yes, please furnish the following details:	No
		30C(a) Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year? (this clause is kept in abeyance till 31st March, 2021) If yes, please furnish the following details:	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	Nil
	b)	Particulars of each specified sum in the amount exceeding the limit specified in section 269SS taken or accepted during the previous year *(Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year)*	Nil
		(a) 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	Nil
		(b) 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	Nil

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M. No. 138655
Chartered Accountants

		(c) 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	**Nil**
		(d) 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 *(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office saving bank, a co-operative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O.2065(E) dated 3rd July 2017)*	**Nil**
	c)	Particulars of each repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T made during the previous year	**Nil**
	d)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received otherwise than by a cheque of bank draft or use of electronic clearing system through a bank account during the previous year	**Nil**
	e)	Particulars of repayment of loan or deposit or any specified advance in the amount exceeding the limit specified in section 269T received by a cheque of 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)*	**Nil**
32	**a)**	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available	**Nil**
	b)	Whether a change in share holding 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**

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	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**
	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**
	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)	**No**
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	**No**
	b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected If yes please furnish the details	**No**
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish	**No**
35	a)	In the case of a trading concern, give quantitative details of prinicipal items of goods traded	**Nil**
	b)	In the case of manufacturing concern,give quantitative details of the prinicipal items of raw materials, finished products and by-products	
		A Raw materials	**Nil**
		B Finished products	**Nil**
		C By-products	**Nil**
36		In the case of Domestic Company,details of tax on distributed profits under section 115-O in the following forms	**Omitted by the Income-tax (Eighth Amendment) Rules, 2021, w.e.f. 01/04/2021**
		A(a) Whether the assesee 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	**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	**Not Applicable**

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39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ? 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**
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year	**As Per Annexure-A**
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 alongwith details of relevant proceedings	**Nil**
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**
	If not due, please enter expected date of furnishing the report	
44	Break-up of total expenditure of entities registered or not registered under the GST (this clause is kept in abeyance till 31st March, 2022)	**No**

For SARASWATI ENTERPRISE

Place **RAJKOT**
Date **05/08/2022**

R. JAVIYA & CO.
Chartered Accountants

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

RAKESH H. JAVIYA
Proprietor
Mem.No.: 108655
UDIN : 22108655AOICZY7154
FRN No.: 120300W

Annexure-A

(40) Details regarding turnover, gross profit, etc., for the previous year and preceding previous year

		Previous Year			Preceding previous Year		
(a)	Total turnover of the assessee			0			0
(b)	Gross profit / Turnover	0	0	0.00 %	0	0	0.00 %
(c)	Net profit / Turnover	0	0	0.00 %	0	0	0.00 %
(d)	Stock-in-Trade / Turnover	0	0	0.00 %	0	0	0.00 %
(e)	Material consumed/Finished goods produced	0	0	0.00 %	0	0	0.00 %

R. JAVIYA & CO.
Chartered Accountants

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

RAKESH H. JAVIYA
Proprietor
Mem.No.: 108655
UDIN : 22108655AOICZY7154
FRN No.: 120300W

Place RAJKOT
Date 05/08/2022

SARASWATI ENTERPRISE

BALANCE SHEET AS ON 31ST MARCH 2022

CAPITAL & LIABILITIES	AMOUNT Rs.	AMOUNT Rs.	ASSETS	AMOUNT Rs.	AMOUNT Rs.
CAPITAL Partners' Capital A/c. As per Schedule "A"		14050000.00	**FIXED ASSETS**		0.00
			INVESTMENTS		0.00
SECURED LOANS		0.00	**CURRENT ASSETS, LOANS & ADVANCES**		
UNSECURED LOANS		0.00			
CURRENT LIABILITIES & PROVISIONS			a) Inventories (As valued & certified by the partners of the firm)	13255315.00	
a) Other Liabilities & Provision As per Schedule "B"	4500.00	4500.00	b) Cash & Bank Balance As per Schedule "C"	759185.00	
			c) Loans & Advances and Deposits As Per Schedule "D"	40000.00	14054500.00
TOTAL		14054500.00	**TOTAL**		14054500.00

As Per Our Report of Even date
FOR, R. JAVIYA & CO.,
Chartered Accountants
Registration No. 120300W

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

(CA RAKESH H. JAVIYA)
PROPRIETOR
M.NO.108655

PLACE : RAJKOT
DATE : 05.08.2022
UDIN: 22108655AOICZY7154

FOR, SARASWATI ENTERPRISE

PARTNER

SARASWATI ENTERPRISE

CONSTRUCTION WORK IN PROGRESS AND PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDED ON 31.03.2022

PARTICULARS	AMOUNT Rs.	AMOUNT Rs.	PARTICULARS	AMOUNT Rs.
PURCHASE			**SALES**	**0.00**
Land Purchase	13239000.00			
		13239000.00	**CLOSING WORK IN PROGRESS** (As valued & certified by the partners of the firm)	**13255315.00**
ADMINISTRATIVE EXPENSES				
Kasar & Vatav Exps.	15.00			
Legal & Professional Fees Exps.	4500.00			
Stamp Paper & Reg. Fees Exps.	11800.00			
		16315.00		
NET PROFIT (Tr. to Partner's Capital A/c.)		**0.00**		
TOTAL		**13255315.00**	**TOTAL**	**13255315.00**

PLACE : RAJKOT
DATE : 05.08.2022
UDIN: 22108655AOICZY7154

As Per Our Report of Even date
FOR, R. JAVIYA & CO.,
Chartered Accountants
Registration No. 120300W

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

(CA. RAKESH H. JAVIYA)
PROPRIETOR
M.NO.108655

FOR, SARASWATI ENTERPRISE

PARTNER

SARASWATI ENTERPRISE

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2022

SCHEDULE : A : PARTNERS' CAPITAL ACCOUNT

SR. NO.	NAME OF PARTNER	Opening Balance As at 01.04.2021 Rs.	Add : Additoin During The period Rs.	Less: Withdrawal During The period Rs.	Gross Balance as on 31.03.2022	Share of Profit					Closing Balance As at 31.03.2022 Rs.
						Interest on Capital Rs.	Salary/ Remun. Rs.	Share in% Ratio	Profit for the year Rs.	TOTAL Rs.	
1	Ashwinkumar Chhaganlal Bhalodia	0.00	3512500.00	0.00	3512500.00	0.00	0.00	25.00	0.00	0.00	3512500.00
2	Jitendrakumar Dayabhai Zalavadiya	0.00	3708000.00	0.00	3708000.00	0.00	0.00	16.00	0.00	0.00	3708000.00
3	Lalitkumar Chhaganlal Bhalodia	0.00	3512500.00	0.00	3512500.00	0.00	0.00	25.00	0.00	0.00	3512500.00
4	Mahendrakumar Dayabhai Zalavadia	0.00	2708500.00	0.00	2708500.00	0.00	0.00	17.00	0.00	0.00	2708500.00
5	Nitesh Lalitbhai Ukani	0.00	608500.00	0.00	608500.00	0.00	0.00	17.00	0.00	0.00	608500.00
	TOTAL	0.00	14050000.00	0.00	14050000.00	0.00	0.00	100.00	0.00	0.00	14050000.00

R. JAVIYA & CO.
M. No. 108655
Chartered Accountants

SARASWATI ENTERPRISE

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31.03.2022

SR. No.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
	SCHEDULE : B : OTHER LIABILITIES & PROVISION		
1	Javiya Consultancy	4500.00	
	TOTAL OTHER LIABILITIES & PROVISION		**4500.00**
	SCHEDULE : C : CASH & BANK BALANCE		
1	Balance with RBL Bank - 409001705646	620985.00	
2	Cash on Hand	138200.00	
	TOTAL CASH & BANK BALANCE		**759185.00**
	SCHEDULE : D : LOANS & ADVANCES AND DEPOSITS		
1	PGVCL Deposite	40000.00	
	TOTAL LOANS & ADVANCES AND DEPOSITS		**40000.00**

R. JAVIYA & CO.
M. No. [illegible]08655
Chartered Accountants

Notes Forming Part Of Form-3CD for the financial year 2021-22

(1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

(2) Assets and Liabilities

Assets and Liabilities are recorded at historical cost to the concern. These costs are not adjusted to reflect to changing value of the purchasing power of money.

(3) Other current assets & liabilities

AS explained to us Current assets and Current Liabilities are stated at the realisable value in the normal course of business.

(4) Method of accounting

Generally, Accounts have been prepared on accrual basis.

(5) Valuation of Stock

At Cost or Net realizable value whichever is lower. Inventories has been taken as certified and valued by the party.

(6) Revenue/Income Recognition

Revenue is recognized when the Company enters into an agreement for sale with the buyer and all significant risksand rewards have been transferred to the buyer and there is no uncertainty regarding reliability of the sale consideration.

For SARASWATI ENTERPRISE

Place **RAJKOT**
Date **05/08/2022**

R. JAVIYA & CO.
Chartered Accountants

R. JAVIYA & CO. M. No. 108655 Chartered Accountants

RAKESH H. JAVIYA
Proprietor
Mem.No.: 108655
UDIN : 22108655AOICZY7154
FRN No.: 120300W