FORM NO. 3CB
[See Rule 6G (1) (b)]

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

1. We have examined the Balance Sheet as on 31st March, 2015 and Profit & Loss Account for the period beginning from 1st April,2014 to ending on 31st March, 2015, attached herewith, of **M/s. SPAN INFRASTRUCTURE,** A/1,Rajlaxmi Society, India Colony, Bapunagar, Ahmedabad (Permanent Account No.ABTFS8022L)

2. We certify that the Balance sheet and Profit and loss account are in agreement with the books of account maintained at the head office at Ahmedabad and Nil branches.

3. (a) We report the following comment:

   (i) The firm has not maintained separate records relating to receipt, consumption and stock of construction material.

   (ii) Balances of Unsecured Loans, Creditors, collection from members as well as loans and advances are subject to confirmation by the 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 audit.

   (B) In our opinion, proper books of account have been kept of the Head Office by the assesse so far as appears from examination of the books. The firm does not have any branches.

   (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, give true and fair view;

   (i) in the case of Balance Sheet, of the state of affairs of the assessee as at 31st March, 2015 and

   (ii) in the case of 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 information given to us, the particulars given in the said Form No. 3CD are true and correct subject to following observations:

   (i) Assessee's Responsibility Statement:

   (a) 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.

MANUBHAI & SHAH AHMEDABAD CHARTERED ACCOUNTANTS