આ કોપી સહી કરી ઓફીસે પરત કરવી

ABHISHEK INFRASTRUCTURE

PAN : ABQFA1406P

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

Financial Year	:	2020-2021
Assessment Year	:	2021-2022
Date of Audit Report	:	20/08/2021

MEHTA PATEL & CO.
Hardik Naveen Shrimal
Chartered Accountants

P. A. Patel
B.Com., F.C.A.
Mihir D. Mehta
B.Com., F.C.A.
Saumil J. Shah
B.Com., F.C.A.

MEHTA PATEL & CO.
Chartered Accountants

Hitesh V. Patel
B.Com., F.C.A.
Dushyant D. Zala
B.Com., F.C.A.
Hardik N. Shrimal
B.Com., A.C.A.

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 2021**, and the profit and loss account for the period beginning from **01 April 2020** to ending on **31 March 2021**, attached herewith, of **ABHISHEK INFRASTRUCTURE, FINAL PLOT NO.53/2, SURVEY NO.233, TPS NO.1 KOBA, NR.AMRAKUNJ RASIDENTIAL PLOT, KOBA-RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT-382426, PAN - ABQFA1406P**

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 FINAL PLOT NO.53/2, SURVEY NO.233, TPS NO.1 KOBA, NR.AMRAKUNJ RASIDENTIAL PLOT, KOBA-RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT-382426 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 2021** ;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
	NIL	NIL

Place : AHMEDABAD
Date : 20/08/2021

MEHTA PATEL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

For **MEHTA PATEL & CO.**
(Chartered Accountants)
Reg No. :0115312W

Hardik Naveen Shrimal
(Partner)
Membership No. : 195224
Firm PAN : AADFM1141R
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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	**ABHISHEK INFRASTRUCTURE**	
2	Address	**FINAL PLOT NO.53/2, SURVEY NO.233, TPS NO.1 KOBA, NR.AMRAKUNJ RASIDENTIAL PLOT, KOBA-RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT-382426**	
3	Permanent Account Number (PAN)	**ABQFA1406P**	
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**	

	S.No.	Nature of Registration	State	Registration Number
	1	**Goods and Service Tax**	**GUJARAT**	**24ABQFA1406P1Z9**

5	Status	**Partnership Firm**
6	Previous year from	**01 April 2020 to 31 March 2021**
7	Assessment Year	**2021-2022**
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

9a If 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?

S.No.	Name	Profit Sharing Ratio(%)
1	**LAXMI HASMUKH AGARWAL**	**10**
2	**BHARATKUMAR BHOLIDAS PATEL**	**12.5**
3	**KRUNAL BHARATBHAI PATEL**	**2.5**
4	**HEMANG RAJESHBHAI PATEL**	**2**
5	**SAVITABEN BHARATBHAI PATEL**	**10.5**
6	**HARIBHAI KESHAVLAL PATEL**	**7.5**
7	**SUNILKUMAR KESHAVLAL PATEL**	**7.5**
8	**ALKABEN PANKAJBHAI PATEL**	**4**
9	**BHUPENDRAKUMAR GANDALAL PATEL**	**4**
10	**NIMIT PRAMUKHBHAI PATEL**	**12.5**
11	**PRAMUKHBHAI DAHYABHAI PATEL**	**12.5**
12	**NARESHBHAI RANCHHODBHAI PATEL**	**2.5**
13	**SONAL NARESHBHAI PATEL**	**2.5**
14	**MUNJAL NARESHBHAI PATEL**	**2.5**
15	**ROHAN NARESHBHAI PATEL**	**2.5**
16	**PUSHPABEN BHARATBHAI PATEL**	**4.5**

9b 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.

Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing ratio	Remarks

10a 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)

S.No.	Sector	Sub Sector	Code
1	**CONSTRUCTION**	**Other construction activity n.e.c.**	**06010**

10b If there is any change in the nature of business or profession, the particulars of such change.

S.No	Business	Sector	Sub Sector	Code

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11a	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.					**No**
	Books Prescribed					
11b	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 Maintained	Address Line 1	Address Line 2	City/Town/District	State	PinCode
	CASH BOOK, BANK BOOK, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER	**PLOT NO 53/2, SURVEY NO 233, TPS NO 1,**	**TPS NO 1, KOBA RAYSAN ROAD, KOBA,**	**GANDHINAGAR**	**GUJARAT**	**382426**
11c	List of books of account and nature of relevant documents examined.					
	Books Examined					
	CASH BOOK, BANK BOOK, PURCHASE REGISTER, JOURNAL REGISTER AND LEDGER					
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**

S.No	Section	Amount

13a	Method of accounting employed in the previous year.	**Mercantile system**
13b	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**
13c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

13d	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**
13e	if answer to (d) above is in the Affirmative give details of such adjustments:	

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)	Net Effect (Rs.)

13f Disclosure as per ICDS

S.No	ICDS	Disclosure
1	**ICDS I - Accounting Policies**	**The accounts are prepared under mercantile system of accounting, on the historical costs convention, on going concern basis and on an accrual basis. The accounts have been prepared in accordance with applicable ICDS , accounting standards and GAAP in India. These accounting policies have been consistently applied by the assessee and are consistent with those used in P.Y. There is no change in accounting policy employed in C.Y. vis-a-vis the policies employed in the immediately preceding year/s.**
2	**ICDS II - Valuation of Inventories**	**The stock is physically verified by the assessee at regular intervals. The inventories are valued at Cost or Net Realizable Value, whichever is lower.**
3	**ICDS III - Construction Contracts**	**This ICDS is not applicable to the assessee.**
4	**ICDS IV - Revenue Recognition**	**The sales are recorded when supply of goods takes place in accordance with the terms of sale and on change of title in the goods. The sales amount is Exclusive of GST and Other Duties. All other expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise are accounted for on an accrual basis. The revenue from service transactions is recognized when supply of services is completed or invoice is raised, whichever is earlier.**
5	**ICDS V - Tangible Fixed Assets**	**The necessary disclosures are made against clause 18 of 3CD.**
6	**ICDS VII - Government Grants**	**The assessee has not received any Government Grants during the relevant assessment year.**
7	**ICDS IX - Borrowing Costs**	**The borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying assets is capitalized as part of that asset in accordance with applicable ICDS , accounting standards and generally accepted accounting policies in India. Other Borrowing costs are recognized in accordance with the Income Tax**

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			Act, 1961. During the relevant assessment year there is no capitalization of the borrowing costs.
	8	**ICDS X - Provisons, Contingent Liabilities and Contingent Assets**	**The assessee makes provisions in accordance with applicable ICDS , accounting standards and generally accepted accounting policies in India. There are no provisions made during the year for which separate disclosures are required. There are no contingent assets or liabilities during the relevant assessment year.**

14a	Method of valuation of closing stock employed in the previous year.	**At Cost**
14b	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**

S.No	Particulars	Increase in Profit(Rs.)	Decrease in Profit(Rs.)

15 Give the following particulars of the capital assets converted into stock in trade:-

S.No	(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:-

16a The items falling within the scope section 28

S.No	Description	Amount

16b The proforma credits, drawbacks, refund of duty of customs or excise or service tax or refunds of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

S.No	Description	Amount

16c Escalation claims accepted during the previous year

S.No	Description	Amount

16d Any other item of income

S.No	Description	Amount

16e Capital receipt, if any.

S.No	Description	Amount

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:

S.No	Details of Property	Address Line 1	Address Line 2	City/Town	State	PinCode	Consideration received or accrued	Value adopted or assessed or assessable

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 :-

Description of Block of Assets/Class of Assets	Rate of Depreciation (In Percentage)	Opening WDV	Adjustment to WDV U/s 115BAA	Adjusted WDV	Additions					Deductions	Depreciation Allowable	Written Down Value at the end of the year
					Purchase Value	MOD VAT	Change in Rate of Exchange	Subsidy/ Grant	Total of Purchases			

*For Addition and Deduction Details refer Addition and Deduction Details Tables at the End of the Page

19 Amounts admissible under sections:

S.No	Section	Amount Debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act,1961 or Income-tax Rules,1962 or any other guidelines

20a 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)]

S.No	Description	Amount

20b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

S.No	Nature of Fund	Sum received from Employees	Due date for Payment	Actual amount paid	Actual Payment Date

21a Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.

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	Capital Expenditure		
	S.No	Particulars	Amount in Rs.
	Personal Expenditure		
	S.No	Particulars	Amount in Rs.
	Advertisement Expenditure in any sovenir,brochure,tract,pamphlet or the like published by a political party		
	S.No	Particulars	Amount in Rs.
	Expenditure incurred at clubs being entrance fees and subscriptions		
	S.No	Particulars	Amount in Rs.
	Expenditure incurred at clubs being cost for club services and facilities used		
	S.No	Particulars	Amount in Rs.
	Expenditure by way of penalty or fine for violation of any law for the time being in force		
	S.No	Particulars	Amount in Rs.
	Expenditure by way of any other penalty or fine not covered above		
	S.No	Particulars	Amount in Rs.
	Expenditure incurred for any purpose which is an offence or which is prohibited by law		
	S.No	Particulars	Amount in Rs.

21b 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

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(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 under section 200(1)

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted

(ii) As payment referred to in sub-clause(ia)

(A) Details of payment on which tax is not deducted

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(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.

S.No	Date of Payment	Amount of Payment	Nature of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode	Amount of tax Deducted	Amount of tax Deposited

(iii) Fringe benefit tax under sub-clause (ic)	**0**
(iv) Wealth tax under sub-clause (iia)	**0**
(v) Royalty, license fee, service fee etc. under sub-clause (iib)	**0**

(vi) Salary payable outside India/to a non resident without TDS etc. under sub clause (iii)

S.No	Date of Payment	Amount of Payment	Name of Payee	PAN of Payee	Address Line 1	Address Line 2	City/Town/ District	Pincode

(vii) Payment to PF/Other fund etc. under sub-clause (iv)	**0**
(viii) Tax paid by employer for perquisites under sub-clause (v)	**0**

21c Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

S.No	Particulars	Section	Amount Debited to P/L A/c	Amount Admissible	Amount Inadmissible	Remarks

21d 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**

S.No	Date of	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

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	Payment				

(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**

S.No	Date of Payment	Nature of Payment	Amount (In Rs.)	Name of Payee	PAN of payee

21e	Provision for payment of gratuity not allowable under section 40A(7)	
21f	Any sum paid by the assessee as an employer not allowable under section 40A(9)	
21g	Particulars of any liability of a contingent nature	

S.No	Nature of Liability	Amount in Rs.

21h 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.

S.No	Nature of Liability	Amount in Rs.

21i	Amounts inadmissible under the proviso to section 36(1)(iii).	
22	Amount of Interest inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	

23 Particulars of payments made to persons specified under section 40A(2)(b)

S.No	Name of Related Person	PAN of Related Person	Relation	Nature of Transaction	Payment Made
1	**LAXMI HASMUKH AGARWAL**	**ABNPA2702K**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**344700**
2	**BHARATKUMAR BHOLIDAS PATEL**	**ABRPP6994**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**454725**
3	**KRUNAL BHARATBHAI PATEL**	**CJWPP9389**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**62325**
4	**HEMANG RAJESHBHAI PATEL**	**CFGPP7347**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**69210**
5	**SAVITABEN BHARATBHAI PATEL**	**ALHPP3754**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**361440**
6	**HARIBHAI KESHAVLAL PATEL**	**AOMPP3062**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**226395**
7	**SUNILKUMAR KESHAVLAL PATEL**	**AOMPP3064**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**365175**
8	**ALKABEN PANKAJBHAI PATEL**	**CPDPP9781**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**108540**
9	**BHUPENDRAKUMAR GANDALAL PATEL**	**ALGPP3753**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**138420**
10	**NIMIT PRAMUKHBHAI PATEL**	**APLPP0292**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**421200**
11	**PRAMUKHBHAI DAHYABHAI PATEL**	**ANFPP6868**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**423450**
12	**NARESHBHAI RANCHHODBHAI PATEL**	**AAUPP1713**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**86400**
13	**SONAL NARESHBHAI PATEL**	**AOIPP8635**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**86220**
14	**MUNJAL NARESHBHAI PATEL**	**ALVPP6481**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**86400**
15	**ROHAN NARESHBHAI PATEL**	**AOIPP8636**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**86220**
16	**PUSHPABEN BHARATBHAI PATEL**	**BUZPP7565**	**PARTNER**	**PARTNER CAPITAL INTEREST**	**154980**

24 Amounts deemed to be profits and gains under section 32AC, 32AD or 33AB or 33ABA or 33AC.

S.No	Section	Description	Amount

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

S.No	Name of Person	Amount of Income	Section	Description of Transaction	Computation if any

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:-

26(i)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(i)(A)(a) Paid during the previous year

S.No	Section	Nature of Liability	Amount

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26(i)(A)(b)	No Paid during the previous year		
S.No	Section	Nature of Liability	Amount

26(i)B	was incurred in the previous year and was		
26(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)		
S.No	Section	Nature of Liability	Amount
26(i)(B)(b)	Not paid on or before the aforesaid date		
S.No	Section	Nature of Liability	Amount

(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**	

27a	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		**No**
	CENVAT	Amount	Treatment in Profit and Loss/Accounts
	Opening Balance		
	CENAVT Availed		
	CENVAT Utilized		
	Closing/Outstanding Balance		

27b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account:-				
	S.No	Type	Particulars	Amount	Prior period to which it Relates

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**
	S.No	Name of the person from which shares received	PAN of the Company	Name of the Company whose are shares received	CIN of the Company	No. of Shares	Amount of Consideration Paid	Fair Market Value of Shares

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**
	S.No	Name of the person from whom consideration received for issue of shares	PAN of the person	No. of Shares	Amount of consideration	Fair Market Value of Shares

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		No
	S.No	Nature of Income	Amount

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		No
	S.No	Nature of Income	Amount

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	
	S.No	Name of the person from whom amount borrowed or repaid on hundi	PAN of the Person	Address Line 1	Address Line 2	City/Town/ District	State	Pin Code	Amount Borrowed	Date of Borrowing	Amount due including Interest	Amount Repaid	Date of Repayment

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						No
	S.No	Under which	Amount (in Rs.) of	Whether the	If yes,	If no, the amount (in Rs.) of	Expected

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		clause of sub-section (1) of section 92CE primary adjustment is made?	primary adjustment	excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE	whether the excess money has been Nrepatriated within the prescribed time	imputed interest income on such excess money which has not been repatriated within the prescribed time	date of repatriation of money in DD/MM/YYYY format

30B	(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No
	SNo	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure brought forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B	Details of interest expenditure carried forward as per sub-section (4) of section 94B
					Assessment Year	Amount	Assessment Year	Amount

30c	Whether the assessee has entered into an impemissible avoidance arrangement, as referred to in section 96, during the previuos year (This clause is applicable from 31st March, 2021.)		NIL
	Sno	Nature of impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to thearrangement

31a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year							
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at anytime during the previous year	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

31b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year						
	S.No	Name of the Lender or Depositor	Address of the Lender or Depositor	PAN of the Lender or Depositor	Amount of Loan or deposit taken or accepted	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

31(ba)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST						
	SNo	Name of the Payer	Address of the Payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of receipt

31(bb)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST				
	SNo	Name of the Payer	Address of the Payer	Permanent Account	Amount of receipt (in Rs.)

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					Number (if available with the assessee) of the Payer	

31(bc)	Particulars of each payment in an amount exceeding the limit specified in section 269ST						
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of receipt (in Rs.)	Date of payment

31(bd)	Particulars of each payment in an amount exceeding the limit specified in section 269ST				
	SNo	Name of the Payee	Address of the Payee	Permanent Account Number (if available with the assessee) of the Payer	Amount of receipt (in Rs.)

	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 savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the cse of persons referred to inNotification No. S.O. 2065(E) dated 3rd July, 2017							
31c	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year: -							
	S.No	Name of the Payee	Address of the Payee	PAN of the Payee	Amount of Repayment	Maximum amount outstanding in the account at anytime during the previous year	Whether the Loan or Deposit was Repaid 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

31d	Particulars of repayment of loan or deposit or any specified 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				
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of repayment of loan or deposit or any specified advance receipt otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

31e	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				
	S.No	Name of the Payer	Address of the Payer	PAN of the Payer	Amount of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft
	Note: (The particulars (i) to (iv) at (b) and 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 of a corporation established by a Central, State of Provincial Act)				

MEHTA PATEL & CO.
CA
AHMEDABAD
CHARTERED ACCOUNTANTS

32a	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available.									
	S.No	Assessment Year	Nature of loss/allowance	All Losses/ Allowances not allowed u/s 115BAA	Withdrawal of additional depreciation due to opting sec 115BAA	Amount as Returned	Amount as assessed	Order Under section	Date of order	Remarks

32b	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**
32c	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**
	If Yes, Please furnish the details of the same	
32d	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**
	If Yes, Please furnish the details of the same	
32e	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**
	If Yes, Please furnish the details of speculation loss if any incurred during the previous year	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)	**No**

	S.No	Section	Amount

34a	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**
	S.No	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 (7)	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 (6) and (8)
	1	**AHMA20738E**	**194J**	**Fees for professional or technical services**	**44500**	**44500**	**44500**	**3338**	**0**	**0**	**0**

34b	Whether the assessee is required to furnish the statement of tax deducted or tax collected, if yes, please furnish the details				**Yes**
	S.No	TAN	Type of Form	Due Date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported. If not, please furnish list of all details / transactions which are not reported.
	1	**AHMA20738E**	**Form 26Q**	**15/07/2021**	**15/07/2021**	**Yes**

34c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish			**No**
	S.No	TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of Payment

35a	In the case of a trading concern, give quantitative details of principal items of goods traded						
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Sales during the previous year	Closing Stock	Shortage/excess, if any

35b In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products

35bA Raw Materials:

S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing Stock	*Yield of Finished Goods	*Percentage of Yield	Shortage/ excess, if any

MEHTA PATEL & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

	35bB	Finished Products:							
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	Shortage/excss, if any
	35bC	By Products:							
	S.No	Item Name	Unit	Opening Stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing Stock	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:-						
	S.No	(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	Amount	Dates of Payment

36A	(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
	S.No	Amount Received	Date of Receipt

37	Whether any cost audit was carried out	**No**
	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	
38	Whether any audit was conducted under the Central Excise Act, 1944	**No**
	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	
39	Whether any audit was conducted under section 72A of the Finance 336Act, 1994 in relation to valuation of taxable services.	**No**
	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	

40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
	No	Particulars	Previous Year			Preceding Previous Year		
	a	Total turnover of the assessee	**0**			**0**		
	b	Gross Profit/Turnover	**4309439**	**0**	**0**	**256982**	**0**	**0**
	c	Net Profit/Turnover	**3475800**	**0**	**0**	**0**	**0**	**0**
	d	Stock In Trade/Turnover	**4566421**	**0**	**0**	**256982**	**0**	**0**
	e	Material Consumed/Finished Goods Produced	**0**	**0**	**0**	**0**	**0**	**0**
	(The details required to be furnished for principal items of goods traded of manufactured or services rendered)							

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						
	S.No	Financial Year to which demand/refund relates to	Name of other Tax Law	Type (Demand raised/ Refund received	Date of demand raised/refund received	Amount	Remark

42	(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B						No
	S.No	Income Tax Department Reporting - Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the form contains information about all details/transactions which are requrested to be reported.	If not please furnish list of the details/transactions which are not reported

MEHTA PATEL & CO. CA AHMEDABAD CHARTERED ACCOUNTANTS

43	(a) 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
	S.No	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report

44	Break of total expenditure of entities registered or not registered under the GST : (This clause is kept in abeyance till 31 st March ,2021)	
	NIL	

Date : 20/08/2021
Place : AHMEDABAD

For MEHTA PATEL & CO.
(Chartered Accountants)
Reg No. :0115312W

MEHTA PATEL & CO. CA AHMEDABAD CHARTERED ACCOUNTANTS

Hardik Naveen Shrimal
(Partner)
Membership No : 195224
Firm PAN :AADFM1141R
UDIN : 21195224AAAABL1532

Addition Details (From Point No. 18)								
S.No	Description of Block of Assets	Date of Purchase	Date Put to Use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy/ Grant	

Deduction Details (From Point No. 18)			
S.No	Description of Block of Assets	Date of Sale	Amount

M/S. ABHISHEK INFRASTRUCTURE

PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT, 382426

~: CERTIFICATE U/S. 40 A (3) - 269SS/269T :~

We, the Partners of **ABHISHEK INFRASTRUCTURE** having office situated at **PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD,KOBA, GANDHINAGAR, GUJARAT, 382426** , do hereby certify that :

[A] All payments in **F.Y. 2020-2021** relating to any expenditures covered Under Section 40(A)(3) were made by account payee cheques drawn on Bank or account payee Bank Drafts.

[B] We further certify that, We have taken loans or deposits by account payee cheques or account payee bank drafts. We further state that all loans or deposits which repaid are through account payee cheques or account payee bank drafts.

This Certificate is issued in connection with Tax Audit under Section 44AB of the Income-tax Act, 1961 for **F.Y. 2020-2021**, relevant to **A.Y. 2021-2022**.

M/S. ABHISHEK INFRASTRUCTURE

1

2

Date : 20.08.2021
Place : AHMEDABAD

PARTNER
PAN NO. : ABQFA 1406 P

M/S. ABHISHEK INFRASTRUCTURE

PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT, 382426

BALANCE SHEET AS ON 31.03.2021

PARTICULARS	Sch.Ref	Amount
SOURCES OF FUNDS :-		
CAPITAL ACCOUNT	1	4,20,95,800
UNSECURED LOANS	2	5,00,000
CURRENT LIABILITIES AND PROVISIONS	3	22,200
TOTAL		**4,26,18,000**
APPLICATION OF FUNDS :-		
FIXED ASSETS	4	-
CURRENT ASSETS	5	4,26,18,000
LOANS & ADVANCES	6	-
TOTAL		**4,26,18,000**

FOR NOTES REFER SCHEDULE : 11 :
As per our report of even date attached

FOR, M/S. MEHTA PATEL & CO.
CHARTERED ACCOUNTANTS

[Mr. HARDIK N. SHRIMAL]
[PARTNER]
MEMBERSHIP NO. : 195224
FRN NO. : 115312W

Date : 20.08.2021
PLACE : AHMEDABAD

MEHTA PATEL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

M/S. ABHISHEK INFRASTRUCTURE

1)

2)

PARTNER

Date : 20.08.2021
PLACE : AHMEDABAD

M/S. ABHISHEK INFRASTRUCTURE

PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD, KOBA,
GANDHINAGAR, GUJARAT, 382426

Profit & Loss Account for the year ended on 31.03.2021

PARTICULARS	Sch.Ref	Amount
INCOMES :-		
Work Done		-
Closing Stock of WIP		45,66,421
Indirect Income	7	-
TOTAL [A]		**45,66,421**
EXPENDITURES :-		
Opening Stock of WIP		2,56,982
Construction Material Purchase	8	-
Direct Expenses	9	-
Administrative Expenses	10	8,33,639
Depreciation	4	-
Partner's Interest	1	34,75,800
Partner's Remuneration	1	-
TOTAL [B]		**45,66,421**
Net Profit [A-B] transferred to capital account of Partners		-

FOR NOTES REFER SCHEDULE : 11 :

As per our report of even date attached

FOR, M/S. MEHTA PATEL & CO.
CHARTERED ACCOUNTANTS

[Mr. HARDIK N. SHRIMAL]
[PARTNER]
MEMBERSHIP NO. : 195224
FRN NO. : 115312W

Date : 20.08.2021
PLACE : AHMEDABAD

MEHTA PATEL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

M/S. ABHISHEK INFRASTRUCTURE

1

2

PARTNER

Date : 20.08.2021
PLACE : AHMEDABAD

M/S. ABHISHEK INFRASTRUCTURE

PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD, KOBA,
GANDHINAGAR, GUJARAT, 382426

SCHEDULE : 1 : CAPITAL ACCOUNTS OF PARTNERS :-

Sr. No.	Name	Profit Sharing Ratio	Remuneration Ratio	Opening Balance as on 01.04.2020	Additions	Interest	Remuneration	Profit	Total	Withdrawals	Closing Balance as on 31.03.2021
1	LAXMI HASMUKH AGARWAL [PAN NO. :ABNPA 2702 K]	10	10	38,30,000	-	3,44,700	-	-	41,74,700	-	41,74,700
2	BHARATKUMAR BHOLIDAS PATEL [PAN NO. : ABRPP 6994 N]	12.5	12.5	50,52,500	-	4,54,725	-	-	55,07,225	-	55,07,225
3	KRUNAL BHARATBHAI PATEL [PAN NO. : CJWPP 9389 Q]	2.5	2.5	6,92,500	-	62,325	-	-	7,54,825	-	7,54,825
4	HEMANG RAJESHBHAI PATEL [PAN NO. : CFGPP 7347 G]	2	2	7,69,000	-	69,210	-	-	8,38,210	-	8,38,210
5	SAVITABEN BHARATBHAI PATEL [PAN NO. : ALHPP 3754 E]	10.5	10.5	40,16,000	-	3,61,440	-	-	43,77,440	-	43,77,440
6	HARIBHAI KESHAVLAL PATEL [PAN NO. : AOMPP 3062 K]	7.5	7.5	25,15,500	-	2,26,395	-	-	27,41,895	-	27,41,895
7	SUNILKUMAR KESHAVLAL PATEL [PAN NO. : AOMPP 3064 R]	7.5	7.5	40,57,500	-	3,65,175	-	-	44,22,675	-	44,22,675
8	ALKABEN PANKAJBHAI PATEL [PAN NO. : CPDPP 9781 H]	4	4	12,06,000	-	1,08,540	-	-	13,14,540	-	13,14,540
9	BHUPENDRAKUMAR GANDALAL PATEL [PAN NO. : ALGPP 3753 L]	4	4	15,38,000	-	1,38,420	-	-	16,76,420	-	16,76,420
10	NIMIT PRAMUKHBHAI PATEL [PAN NO. : APLPP 0292 H]	12.5	12.5	46,80,000	-	4,21,200	-	-	51,01,200	-	51,01,200
11	PRAMUKHBHAI DAHYABHAI PATEL [PAN NO. : ANFPP 6868 F]	12.5	12.5	47,05,000	-	4,23,450	-	-	51,28,450	-	51,28,450
12	NARESHBHAI RANCHHODBHAI PATEL [PAN NO. : AAUPP 1713 F]	2.5	2.5	9,60,000	-	86,400		-	10,46,400	-	10,46,400
13	SONAL NARESHBHAI PATEL [PAN NO. : AOIPP 8635 G]	2.5	2.5	9,58,000	-	86,220	-		10,44,220	-	10,44,220
14	MUNJAL NARESHBHAI PATEL [PAN NO. : ALVPP 6481 G]	2.5	2.5	9,60,000	-	86,400		-	10,46,400	-	10,46,400
15	ROHAN NARESHBHAI PATEL [PAN NO. : AOIPP 8636 F]	2.5	2.5	9,58,000	-	86,220	-	-	10,44,220	-	10,44,220
16	PUSHPABEN BHARATBHAI PATEL [PAN NO. : BUZPP 7565 F]	4.5	4.5	17,22,000	-	1,54,980	-	-	18,76,980	-	18,76,980
	Total	100	100	3,86,20,000	-	34,75,800	-	-	4,20,95,800	-	4,20,95,800

MEHTA PATEL & CO. CHARTERED ACCOUNTANTS AHMEDABAD

SCHEDULES FORMING PART OF BALANCE SHEET :-

SCHEDULE : 2 : UNSECURED LOANS :-

Particulars	Rs.
Abhishek Land Developer	5,00,000
TOTAL	**5,00,000**

SCHEDULE : 3 : CURRENT LIABILITIES AND PROVISIONS :-

Particulars	Rs.	Rs.
Sundry Creditors for Expense : -		
Jagdish B Patel		18,862
Provision : -		
TDS Payable - 194J		3,338
TOTAL		**22,200**

SCHEDULE : 5 : CURRENT ASSETS :-

Particulars		Rs.
Current Assets : -		
Cash on Hand		5,17,289
Bank Balance:-		
Oriental Bank of Commerce [A/c No : 00279]		2,77,690
Closing Stock of Work in Progress **[As taken, valued and certified by Partners]**		45,66,421
Project Land		3,72,56,600
TOTAL		**4,26,18,000**

SCHEDULE : 6 : LOANS, ADVANCES, RECEIVABLES & DEPOSIT :-

Particulars	Rs.	Rs.
TOTAL		-

MEHTA PATEL & CO. CA AHMEDABAD CHARTERED ACCOUNTANTS

Schedule : 4 : Fixed Assets : [At cost Less Depreciation] :-

Sr. No.	Name of Assets	Rate of Dep.	Opening Balance as on 01.04.2020	Addition/(Sales)		TOTAL	Depreciation	W.D.V. as on 31.03.2021
				Before 30.09	After 30.09			
	TOTAL		-	-	-	-	-	-

MEHTA PATEL & CO. CA AHMEDABAD CHARTERED ACCOUNTANTS

SCHEDULES FORMING PART OF PROFIT & LOSS ACCOUNT :-

SCHEDULE : 7 : INDIRECT INCOME :-

Particulars	Rs.
TOTAL	-

SCHEDULE : 8 :CONSTRUCTION MATERIAL PURCHASE :-

Particulars	Rs.
Total	-

SCHEDULE : 9 : DIRECT EXPENSES :-

Particulars	Rs.
TOTAL	-

SCHEDULE : 10 : ADMINISTRATIVE EXPENSES :-

Particulars	Rs.
Architect Fees	44,500
Bank Charges	106
G.U.D.A Fees	7,55,087
GST Credit on Purchase of Goods & Services	7,200
UGVCL Expense	26,746
TOTAL	8,33,639

MEHTA PATEL & CO.
AHMEDABAD
CHARTERED ACCOUNTANTS

M/S. ABHISHEK INFRASTRUCTURE

PLOT NO 53/2, SURVEY NO 233, TPS NO 1, KOBA RAYSAN ROAD, KOBA, GANDHINAGAR, GUJARAT, 382426

SCHEDULE : 11 : Notes forming part of Accounts :-

1 Figures are rounded off to the nearest of rupee.

2 Schedule 1 to 11 form an integral part of the accounts.

3 Sundry debit and credit balances are subject to the confirmation of the parties and also reconciliation, if any.

4 There are no material items of income and expenditure of extra ordinary nature materially affecting to the profit and loss account of the assessee.

5 The disclosure is made after taking into consideratrion the principle of **"Materiality".**

6 Other accounting policies not specifically stated, are in consistent with generally accepted accounting practices.

7 **SIGNIFICANT ACCOUNTING POLICIES :-**

A . METHOD OF ACCOUNTING

The accounts have been prepared on the basis of mercantile method of accounting and going concern.

B. REVENUE RECOGNITION

Revenue is recognised as and when earned and expenditure are accounted for on accrual basis. For recognition of income from the construction activities firm has relied upon the certificate issued by the chartered civil engineer.

C. FIXED ASSETS

Fixed Assets are stated at cost of acquisition, all cost relating to the acquisition and installation of Fixed assets are capitalized.

MEHTA PATEL & CO.
CA
AHMEDABAD
CHARTERED ACCOUNTANTS

D. DEPRECIATION

Depreciation on Fixed Assets has been provided on W. D. V. at the rates specified under Income-tax Act, 1961 during the current year.

E. VALUATION OF STOCK

RAW MATERIALS (At Site)	:	At cost.
WORK-IN-PROGRESS	:	At cost.
WORK DONE	:	At cost (As certified by Engineer).

F. CHANGE IN ACCOUNTING METHOD

There is no change in method of accounting.

G. CONTINGENT LIABILITY

As informed to us by the partners, there is no contingent liability and as such not reported.

H. RETIREMENT BENEFITS

As informed to us by the partners, the retirement benefits in the form of P.F., Gratuity etc. are not applicable.

I. VALUATION OF INVESTMENT :- At Cost

SIGNATURE TO SCHEDULE 1 TO 11

FOR, M/S. MEHTA PATEL & CO.
CHARTERED ACCOUNTANTS

MEHTA PATEL & CO. AHMEDABAD CHARTERED ACCOUNTANTS

[Mr. HARDIK N. SHRIMAL]
[PARTNER]
MEMBERSHIP NO. : 195224
FRN NO. : 115312W

Date : 20.08.2021
Place : AHMEDABAD

M/S. ABHISHEK INFRASTRUCTURE

PARTNER

Date : 20.08.2021
PLACE : AHMEDABAD