We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

a) in the case of the Balance Sheet, of the state of affairs of the as at March 31, **2016**;

b) in the case of the Statement of Profit & Loss, of the expenditure for the year ended on that date;

Forming an Opinion and Reporting on Financial Statements.

for **B.K.CHANDAK AND COMPANY**
Chartered Accountants

B. K. CHANDAK & CO. FRN 125390W CHARTERED ACCOUNTANT

(VAIBHAV CHANDAK)
Partner
M.Ship No:-163067

Place : SURAT
Date : 23/08/2016

B.K.CHANDAK & CO.
Chartered Accountants

408, 21st Century Business Centre,
Ring Road, Surat – 395002.
Phone: 2326840 / 3053175

SIGNIFICANT ACCOUNTING POLICIES:

01. Nature of Operation
WESTERN CONSTRUCTION COMPANY (GUJARAT) LLP incorporated on 13th August, 2014 to carry on business of Construction.

02. Basis of Preparation of Financial Statements
The accounts of the firm are prepared under the historical cost convention using the accrual method of accounting in accordance with the generally accepted accounting principles in India.

2.1. Signification Accounting Policies and Notes to Accounts

a) Revenue Recognition
Revenue is recognized to the extent that it is probable that the economic benefit will flow to the firm and the revenue cam be reliably measured.

b) Other Disclosures
i. As there is no timing difference, deferred tax asset/liability has not been provided for in the books of account.

03. Expenses are accounted for on mercantile basis.

04. Balances of and unsecured loans are subject to confirmation.

PlACE : Surat
DATE: 23/08/2016

B.K. CHANDAK & CO. * CHARTERED ACCOUNTANT * FRN 125390W

For B.K.CHANDAK & CO.
Chartered Accountants

(VAIBHAV CHANDAK)
Partner
M.Ship No. 163067.

M/s. WESTERN CONSTRUCTION CO. GUJ LLP

1004, Turning Point Complex

Ghod Dod Road, Surat

STATEMENTS OF ACCOUNTS

For The Year / Period Ended on

31st March - 2016

B. K. Chandak & Co.

Chartered Accountants

408, 21st CENTURY BUSINESS CENTRE, RING ROAD, SURAT-2, (Gujarat)
PH.: (O) 0261- 2326840, 2328840

Chartered Accountants

Ring Road, Surat – 395002.
Phone: 2326840 / 3053175

Independent Auditor's Report

To the Partners of

WESTERN CONSTRUCTION COMPANY (GUJARAT) LLP.

Report On the Financial Statement

We have audited the accompanying financial statements of **WESTERN CONSTRUCTION COMPANY (GUJARAT) LLP** which comprise the Balance Sheet as at March 31, **2016**, and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Partner's responsibility for Financial Statements:

The partners are responsible for the matters stated in the act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the **WESTERN CONSTRUCTION COMPANY (GUJARAT) LLP** in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the **WESTERN CONSTRUCTION COMPANY (GUJARAT) LLP** and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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.

FRN 125390W
CHARTERED ACCOUNTANTS