Kamlaben Rameshkumar Patel

Profit & Loss Account From : 01-04-2020 To : 31-03-2021 (Groups & Accounts)

Amount	Particular - Credit	Amount	Particular - Debit
	Business Income		**Indirect Expenses**
17,030.00	Partner Interest	2,500.00	Account Fee
17,030.00		1,500.00	Vakil Fee
	Other Income	**4,000.00**	
19,519.00	Bank Interest		**Net Profit**
817.00	Milk Income	2,19,446.00	Net Profit/Loss A/c.
1,86,000.00	Rent Income	**2,19,446.00**	
80.00	T D S Interest		
2,06,416.00			
2,23,446.00		**2,23,446.00**	

Kamlaben Rameshkumar Patel

Profit & Loss Account From : 01-04-2020 To : 31-03-2021 (Groups & Accounts)

Amount	Particular - Credit	Amount	Particular - Debit
	Business Income		**Indirect Expenses**
17,030.00	Partner Interest	2,500.00	Account Fee
17,030.00		1,500.00	Vakil Fee
	Other Income	**4,000.00**	
19,519.00	Bank Interest		**Net Profit**
817.00	Milk Income	2,19,446.00	Net Profit/Loss A/c.
1,86,000.00	Rent Income	**2,19,446.00**	
80.00	T D S Interest		
2,06,416.00			
2,23,446.00		**2,23,446.00**	

Patel Vishnubhai Maganbhai

Parth Socity,Agola Road,
Abu Highway,Palanpur 385001
Pan No-ACRPP4392F

Profit & Loss A/c

1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21		Particulars	1-Apr-20 to 31-Mar-21	
Indirect Expenses		**1,52,265.75**	**Indirect Incomes**		**15,82,817.38**
Account Fees Exps.A/c.	*3,000.00*		*Mutual Fund Dividend Income A/c.*	*26,911.38*	
Depreciation Exps.A/c.	*93,244.00*		*Partner Interest Income A/c.*	*23,989.00*	
Mobile & Telephone Bill Exps.A/c.	*4,510.00*		*Partner Remunaration Income A/c.*	*57,000.00*	
Municipal Tax Exps.A/c.	*20,731.75*		*Planing Fees Income A/c.*	*2,75,000.00*	
Office Exps.A/c.	*10,000.00*		*Plot Sales Profit (LTCG) A/c.*	*7,34,544.00*	
Petrol & Diesel Exps.A/c.	*10,750.00*		*Rent Income A/c.*	*4,40,649.00*	
Travelling Exps.A/c.	*7,530.00*		*Saving Bank Int.Income A/c.*	*24,724.00*	
Vakil Fees Exps.A/c.	*2,500.00*				
Nett Profit		***14,30,551.63***			
Total		**15,82,817.38**	**Total**		**15,82,817.38**

Arth Rameshbhai Patel

Profit & Loss Account From : 01-04-2020 To : 31-03-2021 (Groups & Accounts)

Amount	Particular - Credit	Amount	Particular - Debit
	Business Income		**Indirect Expenses**
3,97,050.00	Consulting Fee Income	118.00	Bank Charge
3,97,050.00		28,765.00	Membership
	Other Income	200.00	Telephone Expenses
15,928.00	Bank Interest Received	**29,083.00**	
2,20,000.00	Rent Income		**Net Profit / Loss**
75,000.00	Salary Income	6,78,895.00	Arth Patel (100.00 %)
3,10,928.00		**6,78,895.00**	
7,07,978.00		**7,07,978.00**	

ARTH CHILDREN HOSPITAL

Profit And Loss Account For The Year Ending On 31st March, 2021

Particulars	Amount	Particulars	Amount
To Interest Paid		By Indirect Incomes	
Vehicle Loan Interest	5,979.00	Consulting Fees	12,020.00
		Indoor Fees	14,65,751.00
To Indirect Expenses		Opd Income	36,06,940.00
Account Fees	25,000.00		
Advertisement Exps.	2,940.00	By Interest Received	
Audit Fees	7,080.00	It Refund Interest	5,330.00
Bank Charges	1,329.00	Ppf Interest	1,14,939.00
Cleaning Expense	16,200.00	Saving Bank Interest	19,485.00
Donation Expense	5,100.00		
Electricity Expense	1,18,693.00		
Hospital Rent	2,16,000.00		
Library Expense	1,215.00		
Medicine Expense	10,36,400.00		
Membership Fees	44,625.00		
Municipal Tax	44,930.00		
Postage Expense	263.00		
Repairing Expense	19,500.00		
Salary Expense	13,95,000.00		
Stationary Expense	74,046.00		
Telephone Expense	5,396.00		
Vakil Fees	14,000.00		
Vehicle Expense	1,35,511.00		
To Depreciation	8,24,322.00		
To Net Profit	**12,30,936.00**		
Total	**52,24,465.00**	**Total**	**52,24,465.00**

Schedules 1 To 4 Form An Integral Part Of Accounts

In Terms Of Our Attached Report Of Even Date

For Arth Children Hospital

R.B.Patel

Dr.Rameshkumar B.Patel
(Proprietor)

For B D Patel And Associates
Chartered Accountants

BHIKHALAL D PATEL
Digitally signed by BHIKHALAL D PATEL
DN: cn=BHIKHALAL D PATEL c=IN o=Personal

Ca B D Patel
(Proprietor)
M. No. : 109016
Frn : 0120540w

Place : Palanpur
Date : 30/09/2021

ARTH CHILDREN HOSPITAL

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021

Schedule : 1

Capital Account

Particulars	Amount	Particulars	Amount
To House Hold Expense	2,63,832.00	By Opening Balance	1,70,77,270.00
To Life Insurance	1,20,699.00	By Net Profit	12,30,936.00
To Income Tax	4,40,444.00	By Lic Refund	2,68,837.00
To Agriculture Expense	36,795.00	By Income Tax Refund	1,52,630.00
To Closing Balance	2,11,21,229.00	By Agriculture Income	1,44,597.00
		By Long Term Capital Gain	3,65,050.00
		By Gift Income	15,20,000.00
		By Amt.Tr.On Death Of Father	12,23,679.00
Total	**2,19,82,999.00**	**Total**	**2,19,82,999.00**

Schedule : 2

Fixed Assets

Asset Group	Rate	Wdv As On 01/04/2020	Addition		Deduction	Total	Depreciation For The Year	Wdv As On 31/03/2021
			More Than 180 Days	Less Than 180 Days				
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Air Conditioner	15.00%	62,325.00	0.00	0.00	0.00	62,325.00	9,349.00	52,976.00
Bedding	15.00%	46,733.00	0.00	0.00	0.00	46,733.00	7,010.00	39,723.00
Cctv Camera	15.00%	8,146.00	0.00	0.00	0.00	8,146.00	1,222.00	6,924.00
Computer	40.00%	267.00	0.00	0.00	0.00	267.00	107.00	160.00
Cycle	-	15,150.00	0.00	0.00	0.00	15,150.00	0.00	15,150.00
Electrification	10.00%	14,653.00	5,660.00	0.00	0.00	20,313.00	2,031.00	18,282.00
Epabx	15.00%	9,732.00	0.00	0.00	0.00	9,732.00	1,460.00	8,272.00
Fire Extinguisher	15.00%	0.00	14,100.00	0.00	0.00	14,100.00	2,115.00	11,985.00
Furniture	10.00%	66,837.00	0.00	0.00	0.00	66,837.00	6,684.00	60,153.00
Generator	15.00%	1,794.00	0.00	0.00	0.00	1,794.00	269.00	1,525.00
Handy Camera	-	38,500.00	0.00	0.00	0.00	38,500.00	0.00	38,500.00
Home Appliance	-	3,34,390.00	0.00	0.00	0.00	3,34,390.00	0.00	3,34,390.00
Instruments	15.00%	2,07,271.00	0.00	15,350.00	0.00	2,22,621.00	32,242.00	1,90,379.00
Invertor	15.00%	8,072.00	0.00	0.00	0.00	8,072.00	1,211.00	6,861.00
Land Chandisar	-	7,09,550.00	0.00	0.00	0.00	7,09,550.00	0.00	7,09,550.00
Land Palanpur	-	11,87,800.00	0.00	0.00	0.00	11,87,800.00	0.00	11,87,800.00
Land Plot No.516/1	-	5,66,940.00	0.00	0.00	0.00	5,66,940.00	0.00	5,66,940.00
Land S.No.516/2	-	5,61,890.00	0.00	0.00	0.00	5,61,890.00	0.00	5,61,890.00
Mobile	15.00%	1,57,208.00	0.00	0.00	0.00	1,57,208.00	23,582.00	1,33,626.00
Motor Car	15.00%	15,65,937.00	0.00	61,83,505.00	0.00	77,49,442.00	6,98,653.00	70,50,789.00
Refrigerator	15.00%	2,230.00	0.00	0.00	0.00	2,230.00	335.00	1,895.00
Resident Construction	-	81,99,999.00	0.00	0.00	0.00	81,99,999.00	0.00	81,99,999.00
Resident Plot	-	9,13,693.00	0.00	0.00	0.00	9,13,693.00	0.00	9,13,693.00
Scooter	15.00%	1,40,589.00	0.00	0.00	0.00	1,40,589.00	21,089.00	1,19,500.00
Solar System	15.00%	10,217.00	0.00	0.00	0.00	10,217.00	1,533.00	8,684.00
Tubewell	10.00%	11,505.00	0.00	0.00	0.00	11,505.00	1,151.00	10,354.00
Visitors Tv	15.00%	589.00	0.00	0.00	0.00	589.00	88.00	501.00
Warm System	15.00%	3,003.00	0.00	0.00	0.00	3,003.00	450.00	2,553.00
Washing Machine	15.00%	18,915.00	39,500.00	0.00	0.00	58,415.00	8,762.00	49,653.00
Water Cooler	15.00%	33,197.00	0.00	0.00	0.00	33,197.00	4,979.00	28,218.00
Total		**1,48,97,132.00**	**59,260.00**	**61,98,855.00**	**0.00**	**2,11,55,247.00**	**8,24,322.00**	**2,03,30,925.00**

Schedule : 3

Loans And Advances (Assets)

Particulars	Amount
Deposits	
Cellphone Deposit	1,000.00
Cylinder Deposit	16,260.00
Gas Deposit	8,564.00
Irm Energy Deposit	1,770.00
Telephone Deposit	3,000.00
Ugvcl Deposit	34,073.00
Total	**64,667.00**
Loans And Advances (Assets)	
Advance Income Tax	5,64,427.00
Tcs Receivable	42,945.00
Tds Receivable	1,202.00
Total	**6,08,574.00**
Total	**6,73,241.00**

Schedule : 4

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

ACCOUNTING POLICIES

1) **Basis of Accounting:**

   The financial statements are prepared under the historical cost convention using the cash basis of accounting.

2) **Use of Estimates:**

   The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements.

3) **Recognition of Income & Expenditure:**

   Assessee is following Cash system of accounting. Revenue/Income and Cost/Expenditure are generally accounted on cash as they are earned or incurred.

4) **Receipts:**

   Receipts are recognized as and when received. Expenditure are accounted for on cash basis.

5) **Fixed Assets:**

   Fixed assets are stated at Cost. The cost of an asset comprises its purchase price, addition and improvements thereon as well as cost directly attributable to bring the assets to working conditions.

6) **Current Assets, Loans and advances etc:**

   In the opinion of the assessee, the value on realization of current assets, loans and advances etc. if realized in the ordinary course of the business shall not be less than the amount which is stated in the current year of balance sheet.

7) **Investments:**

   Investments are state at cost.

8) **Contingent Liabilities:**

   As per the information given to us there are no contingent liabilities.

ARTH CHILDREN HOSPITAL

NOTES ON ACCOUNTS

1) We have carried out the test check of books of accounts and records of the assessee on order to derive requisite date to give comments on the matters contained in the Form 3CD.
2) Loans & advances and Bank balances are subject to confirmation and subsequent reconciliation if any.
3) Whenever external evidence are not available we relied on internal vouchers and explanations provided by the assessee.
4) In respect of payment made by cheque, it is not possible for us to verify whether the payment in excess of Rs.10,000/- have been made otherwise than account payee cheque or account payee draft as the necessary evidence is not in the possession of the assessee.
5) It is not possible for us to verify whether loans or deposits have been taken or accepted or repaid otherwise than by an account payee cheque or account payee draft as the necessary evidence is not in the possession of the assessee. Accounts having only opening balance plus interest credited are not considered for reporting for Section 269SS & Section 269T.
6) Above disclosure is made after taking into account the materiality concept.

For Arth Children Hospital

R.B.Patel.

Dr.Rameshkumar B.Patel
(Proprietor)

For B D Patel And Associates
Chartered Accountants

BHIKHAL AL D PATEL Digitally signed by BHIKHALAL D PATEL DN: cn=BHIKHALAL D PATEL c=IN o=Personal

Ca B.D.Patel
(Proprietor)
M. No. : 109016
Frn : 0120540w

Place : Palanpur
Date : 30/09/2021

Rim Rameshbhai Patel

Profit & Loss Account From : 01-04-2020 To : 31-03-2021 (Groups & Accounts)

Amount	Particular - Credit	Amount	Particular - Debit
	Other Income		**Net Profit / Loss**
19,447.00	Bank Interest Received	5,93,447.00	Rim Patel (100.00 %)
2,20,000.00	Rent Income	**5,93,447.00**	
3,54,000.00	Salary Income		
5,93,447.00			
5,93,447.00		**5,93,447.00**	