H. JAMNADAS & CO.
Chartered Accountants

FRN : 104033W
PAN : AABFH2320P
GSTIN : 24AABFH2320P1ZK

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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.

01. We have examined the Balance Sheet as at **31st March, 2021** and the Statement of Profit and Loss for the period beginning from **01st April, 2020 to 31st March, 2021**, attached herewith of **M/s. MAAN DEVELOPERS, CRYSTAL HEAVEN, Mavdi Kankot Road, Near Ambika Township, Rajkot**, (Permanent Account No. **ABGFM8879E**). These financial statements are the responsibility of the firm's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

02. We certify that the balance sheet and the statement of profit and loss are in agreement with the books of account maintained at the head office at **CRYSTAL HEAVEN, Mavdi Kankot Road, Near Ambika Township, Rajkot** and **NIL** branches.

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

AS PER NOTE " 20 "

(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 :-

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(i) in the case of the balance sheet, of the state of the affairs of the assessee as at **31st March, 2021** and

(ii) in the case of the statement of profit and loss of the **Profit** of the assessee for the year ended on that date.

04. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

05. 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:

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Jamnadas

RAJKOT
27.09.2021

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
PAN : AABFH2320P
UDIN : 21043076AAAAOG9895

	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 under section 44AA, if yes, list of books so prescribed.	No
	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.)	**List of Books of Account** Cash Book. Ledgers Bank Register Sales and Purchase Register Journal Register **Address / Location of Books of Account** CRYSTAL HEAVEN, Mavdi Kankot Road, Near Ambika Township, Rajkot
	c) List of books of account and nature of relevant documents examined.	As Above
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
13.	a) Method of accounting employed in the previous year	Mercantile System
	b) Whether there has been any change in the method of accounting employed *vis-a-vis* the method employed in the immediately preceding previous year.	No
	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

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

	d) Whether any adjustment is required to be made to the profit or loss for complying with the provisions of Income Computation and Disclosure Standards notified under section 145(2).	No Adjustment Required
	e) If answer to (d) above is in the affirmative, give details of such adjustments:	NIL

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No.		Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)
ICDS I	Accounting Policies			
ICDS II	Valuation of Inventories			
ICDS III	Construction Contracts			
ICDS IV	Revenue Recognition			
ICDS V	Tangible Fixed Assets			
ICDS VI	Changes in Foreign Exchange Rates			
ICDS VII	Governments Grants			
ICDS VIII	Securities			
ICDS IX	Borrowing Costs			
ICDS X	Provisions, Contingent Liabilities and Contingent Assets			
	Total			

f) Disclosure as per ICDS: Given at Annexure 3CD - 02

(i)	ICDS I-Accounting Policies
(ii)	ICDS II-Valuation of Inventories
(iii)	ICDS III-Construction Contracts
(iv)	ICDS IV-Revenue Recognition
(v)	ICDS V-Tangible Fixed Assets
(vi)	ICDS VII-Governments Grants
(vii)	ICDS IX-Borrowing Costs
(viii)	ICDS X-Provisions, Contingent Liabilities and Contingent Assets.

14. a) Method of valuation of closing stock employed in the previous year. — At cost or net realizable value whichever is lower following FIFO Method.

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

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

15. Give the following particulars of the capital asset converted into stock-in trade :- — NIL

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

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a) the items falling within the scope of section 28; NIL

b) the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax where 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

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: NIL

Details of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/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

a) Description of asset / block of assets.

b) Rate of depreciation.

c) Actual cost or written down value, as the case may be.

ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)

cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession.

cc) Adjusted written down value

d) Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of
Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994
change in rate of exchange of currency, and
subsidy or grant or reimbursement, by whatever name called

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e) Depreciation allowable.
f) Written down value at the end of the year.

19. Amounts admissible under sections: NIL

Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income Tax Act,1961 and also fulfills the conditions, if any specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circulars etc., issued in this behalf
32AC		
32AD		
33AB		
33ABA		
35(1)(i)		
35(1)(ii)		
35(1)(iia)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

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

Sl. No.	Nature Of Fund	Sums Received from Employee	Due date Of Payment	Actual Amount Paid	Actual date of payment to the concerned authorities

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. Given at Annexure 3CD - 03

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

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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
    - (I) Date of Payment
    - (II) Amount of Payment
    - (III) Nature of Payment
    - (IV) Name and Address of the Payee
  - (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): — NIL
    - (I) Date of Payment
    - (II) Amount of Payment
    - (III) Nature of Payment
    - (IV) Name and Address of the Payee
    - (V) Amount of tax deducted
- (ii) As payment referred to in sub-clause (ia)
  - (A) Details of payment on which tax is not deducted: — NIL
    - (I) Date of Payment
    - (II) Amount of Payment
    - (III) Nature of Payment
    - (IV) Name and address of the Payee
  - (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
    - (I) Date of Payment
    - (II) Amount of Payment
    - (III) Nature of Payment
    - (IV) name and Address of the Payer
    - (V) Amount of tax deducted
    - (VI) Amount out of (V) deposited, if any
- (iii) under sub-clause (ic) [Wherever applicable] — NIL

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(iv) under sub-clause (iia) NIL
(v) under sub-clause (iib) NIL
(vi) under sub-clause (iii) NIL
(A) Date of Payment
(B) Amount of Payment
(C) Name and Address of the payee
(vii) under sub-clause (iv) NIL
(viii) 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

Sl. No.	Date Of payment	Nature Of payment	Amount	Name and PAN of the payee, if available

(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
There is no cash payment in excess of Rs. 10,000/- (Rs. 35000/- in case of hiring and plying) except in cases and circumstances specified in Rule 6DD of the Income Tax Rules, 1961.

Sl. No.	Date Of payment	Nature Of payment	Amount	Name and PAN of the payee, if available

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

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	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
	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.	As Certified by the assessee, the amount inadmissible under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006 is Rs. NIL
23.	Particulars of payments made to persons specified under section 40A (2)(b).	Given at Annexure 3CD - 04
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Not Applicable
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26.	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 preceding previous year and was (a) paid during the previous year; (b) not paid during the previous year; (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); (b) Not paid on or before the aforesaid date.	Given at Annexure 3CD - 05
	(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

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27.	a) 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
	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 shares 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
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
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? (Yes/No) (b) If yes, please furnish the following details: (i) Nature of income: (ii) Amount thereof:	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? (Yes/No) (b) If yes, please furnish the following details: (i) Nature of income: (ii) Amount thereof:	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

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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? (Yes/No) — No

(b) If yes, please furnish the following details:-

(i) Under which clause of sub-section (1) of section 92CE primary adjustment is made?

(ii) Amount (in Rs.) of primary adjustment:

(iii) Whether the 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? (Yes/No)

(iv) If yes, whether the excess money has been repatriated within the prescribed time (Yes/No)

(v) If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time:

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? (Yes/No) — No

(b) If yes, please furnish the following details:-

(i) Amount (in Rs.) of expenditure by way of interest or of similar nature incurred:

(ii) Eanings before interest, tax , depreciation and amortization (EBITDA) during the previous year (in Rs.):

(iii) Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which excees 30% of EBITDA as per (ii) above:

(iv) Details of interest expenditure brought forward as per sub-section (4) of section 94B:

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A. Y.	Amount (in Rs.)

(v) Details of interest expenditure carried forward as per sub-section (4) of section 94B:

A. Y.	Amount (in Rs.)

30C.	(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year? (Yes/No) (b) If yes, please specify:- (i) Nature of the impermissible avoidance arrangement: (ii) Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement ;	**Reporting / Disclosures not Applicable for A.Y. 2021-22** **(as per CBDT Circular No. 5/2021 dated 25th March, 2021)**
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 :- (i) name, address and Permanent Account Number (if available with the assessee) of the lender or depositor; (ii) amount of loan or deposit taken or accepted; (iii) whether the loan or deposit was squared up during the previous year; (iv) maximum amount outstanding in the account at any time during the previous year; (v) Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account. (vi) In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or account payee bank draft.	Given at Annexure 3CD - 06
	(b) Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	Given at Annexure 3CD - 06

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(i) name, address and Permanent Account Number (if available with the assesse) of the person from whom specified sum is received.
(ii) amount of specified sum taken or accepted;
(iii) whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account;
(iv) in case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.

(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)

(ba) 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 transaction relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account:-	NIL

(i) Name, address and Permanent Account Number (if available with the assesse) of the payer;
(ii) Nature of transaction;
(iii) Amount of receipt (in Rs.);
(iv) Date of receipt;

(bb) 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 transaction relating to one event or occasion 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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(i) Name, address and Permanent Account Number (if available with the assesse) of the payer;
(ii) Amount of receipt (in Rs.);

(bc) 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 transactions relating to one event or occasion 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

(i) Name, address and Permanent Account Number (if available with the assesse) of the payee;
(ii) Nature of transaction;
(iii) Amount of payment (in Rs.);
(iv) Date of payment;

(bd) 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 transactions relating to one event or occasion 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:- NIL

(i) Name, address and Permanent Account Number (if available with the assesse) of the payee;
(ii) Amount of payment (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 case of persons referred to in Notification No. S.O. 2065(E) date 3rd July, 2017)

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(c) Particulars of each repayment of loan or deposit or specified advance in an amount exceeding the limit specified in section 269T made during the previous year :-

(i) name, address and Permanent Account Number (if available with the assessee) of the payee;

(ii) amount of the repayment;

(iii) maximum amount outstanding in the account at any time during the previous year;

(iv) whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account;

(v) in case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.

Given at Annexure 3CD - 06

(d) 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:-

(i) name, address and Permanent Account Number (if available with the assesse) of the payer;

(ii) amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or 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 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:-

(i) name, address and Permanent Account Number (if available with the assessee) of the payer;

NIL

(ii) amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the pervious 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.)

32. a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available: — Given at Annexure 3CD - 07

Sr. No	Asst. Year	Nature of loss / Allowance (in Rs.)	Amt. As Returned* (in Rs.)	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/15BAD^	Amount Assessed (give reference to relevant order)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

* If the assessed depreciation is less and no appeal pending than take assessed.
^ To be filled in for assessment year 2021-2022 only.

b) 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. — Not Applicable

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. — Not Applicable

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33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfills the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.

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:

Yes
Given at Annexure 3CD - 08

TAN	Section	Nature Of Payment	Total Amount Of Payment	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 but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

b) Whether the assess is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details :

Yes
Given at Annexure 3CD - 09

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 details / transactions which are required to be reported. If not, please furnish list of details / transactions which are not reported.

c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), if yes, please furnish:

Yes
Given at Annexure 3CD - 10

TAN	Amount of Interest under section 201(1A) / 206C(7) is payable	Amount paid out of column (2) along with date of payment

35. a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Not Applicable

(I) Opening Stock;
(II) purchases during the previous year;
(III) sales during the previous year;
(IV) closing stock;
(V) shortage/excess, if any

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

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	(A) RAW MATERIALS	Not Applicable
	(I) opening stock; (II) purchases during the previous year; (III) consumption during the previous year; (IV) sales during the previous year; (V) closing stock; (VI) yield of finished products; (VII) percentage of yield; (VIII) Shortage/excess, if any.	
	(B) FINISHED PRODUCTS / BY-PRODUCTS	Not Applicable
	(I) opening stock; (II) purchases during the previous year; (III) quantity manufactured during the previous year; (IV) sales during the previous year; (V) closing stock; (VI) Shortage/excess, if any.	
36.	**[***] Clause Omitted. w.e.f. 01-04-2021**	
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? (Yes/No)	No
	(b) If yes, please furnish the following details; (i) Amount received (in Rs.): (ii) Date of receipt;	
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.	No
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.	No

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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, 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: — Given at Annexure 3CD - 11

1. Total turnover of the assessee
2. Gross profit / turnover
3. Net profit / turnover
4. Stock-in-trade / turnover
5. Material consumed / finished goods produced

(The details are required to be furnished for principal items of goods traded or 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. — NIL

42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No.61A or Form No. 61B? — No

(b) If yes, please furnish:

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 required to be reported. If not, please furnish list of the details / transactions which are not reported.

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 (Yes/No). — No

(b) If yes, please furnish the following details:

(i) Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity

(ii) Name of parent entity

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(iii) Name of alternate reporting entity (if applicable)

(iv) Date of furnishing of report

44. Break-up of total expenditure of entities registered or not registered under GST:

Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or service exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Reporting / Disclosures not Applicable for A.Y. 2021-22 (as per CBDT Circular No. 5/2021 dated 25th March, 2021)

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

FOR, MAAN DEVELOPERS

RAJKOT
27.09.2021

H. JAMNADAS & CO. Chartered Accountants RAJKOT

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
UDIN : 21043076AAAAOG9895

PARTNER

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 01

LIST OF PARTNERS

SR. NO.	NAME OF PARTNERS	PAN	PROFIT SHARING RATIO
1	Bhalala Ramnikbhai Maganbhai	AATPB5006C	5.00%
2	Bhanderi Haresh Gordhanbhai	AODPB7229R	6.00%
3	Bhanderi Sandipkumar Babubhai	BJQPB1029Q	3.50%
4	Bhanderi Vipulbhai Kishorbhai	ALNPB5048B	6.00%
5	Dalsaniya Bharatbhai C.	AHIPD4447R	5.00%
6	Dobariya Rohit Bhanjibhai	AEHPD5137Q	7.50%
7	Godhani Mukeshbhai Vithalbhai	AIXPG7030P	7.00%
8	Kalariya Vinkalben Yogeshbhai	BGPPK5802A	4.00%
9	Kalariya yogeshbhai Maganbhai	AOFPK0749B	4.00%
10	Kalola Mukeshbhai Ramjibhai	AGSPK4554H	5.00%
11	Kalola Savjibhai Kanjibhai	AMTPK7735R	2.00%
12	Madhogaria Aman Sushilbhai	BYWPM9794A	3.00%
13	Rachhadiya Arvindbhai Ukabhai	AGHPR4651H	15.00%
14	Thesia Dipakbhai Hasmukhlal	ABHPT4642B	12.00%
15	Vachhani Manharlal Naranbhai	ABCPV1247R	7.00%
16	Vachhani Mansukhlal Naranbhai	AAWPV4429L	8.00%
		TOTAL	**100.00%**

ANNEXURE 3CD - 02

DISCLOSURE AS PER ICDS

Sr. No.	NAME OF ICDS	Sr. No.	DISCLOSURE
(i)	**ICDS I** **Accounting Policies**	1	Assessee recognizes all income and expenditure having a material bearing on the financial statements on accrual basis as per generally accepted accounting principles in india.
		2	**Refer Note No.20 "SIGNIFICANT ACCOUNTING POLICIES" annexed to and forming part of the Financial Statements.**
(ii)	**ICDS II** **Valuation of Inventories**	1	Inventories of Raw Materials, Semi-Finished Goods and Finished Goods are valued at cost or net realizable value, whichever is lower, following FIFO method.
		2	Inventories are exclusive of duties and taxes, yet there is no effect on profit/loss, refer to **Clause 14(b) of Form No.3CD.**
		3	Classification and Carrying Amount of Inventories of Raw Materials, Semi-Finished Goods and Finished Goods are disclosed in **Note No.09 of the Financial Statements.**
(iii)	**ICDS III** **Construction Contracts**	1	Not Applicable
(iv)	**ICDS IV** **Revenue Recognition**	1	The revenues are recognized as and when accrued and when it is reasonably certain that the ultimate collection will be made in respect of principal activity of business. In other cases revenue is recognized when right to receive income is established.
(v)	**ICDS V** **Tangible Fixed Assets**	1	Not Applicable

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd..

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE 3CD - 2 (Contd...)

DISCLOSURE AS PER ICDS

Sr. No.	NAME OF ICDS	Sr. No.	DISCLOSURE
(vi)	**ICDS VII** **Government Grants**	1	Not Applicable as the asssessee has not received any grant during the previous year.
(vii)	**ICDS IX** **Borrowing Cost**	1	Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. All other borrowing costs are recognised in accordance with the provisions of the Income Tax Act, 1961. Borrowing costs relating to Specific assets up to the period of put to use are capitalised as cost of respective assets.
(viii)	**ICDS X** **Provisions, Contigent Liabilities and Contingent Assets**	1	A provision/liability is recognized when an enterprise has present obligations as a result of past events, and the settlement of which is expected to result in an outflow of economic resources in respect of which reliable estimates with substantial degree can be made. **Refer to Note No.06 of the Financial Statements for disclosure of provisions during the previous year.**
		2	Contingent Liabilities, if any, are disclosed in Notes to the Financial Statements. Any Liability of Contingent nature are not recognised and debited to Profit & Loss Account.
		3	No Contingent Assets are identified during the previous year.

ANNEXURE : 3CD - 03

PARTICULARS OF AMOUNT DEBITED TO PROFIT AND LOSS ACCOUNT BEING IN THE NATURE OF CAPITAL, PERSONAL, ADVERTISEMENT EXPENDITURE ETC.

SR. No	NATURE OF EXPENDITURE	SR. No	PARTICULARS OF EXPENDITURE	AMOUNT Rs.
1	Expenditure by way of Penalty or fine	1	RMC Penalty Exp.	442378
	TOTAL			**442378**

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M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 04

PARTICULARS OF ALL PAYMENTS MADE TO PERSONS SPECIFIED IN SECTION 40A(2)(b)

SR. NO.	NAME OF PERSON	PAN	RELATION	NATURE OF PAYMENT	AMOUNT RS.
1	Bhalala Ramnikbhai Maganbhai	AATPB5006C	Partner	Interest	525068
2	Bhanderi Haresh Gordhanbhai	AODPB7229R	Partner	Interest	727282
3	Bhanderi Sandipkumar Babubhai	BJQPB1029Q	Partner	Interest	492057
4	Bhanderi Vipulbhai Kishorbhai	ALNPB5048B	Partner	Interest	788106
5	Dalsaniya Bharatbhai C.	AHIPD4447R	Partner	Interest	524673
6	Dobariya Rohit Bhanjibhai	AEHPD5137Q	Partner	Interest	786730
7	Godhani Mukeshbhai Vithalbhai	AIXPG7030P	Partner	Interest	734876
8	Kalariya Vinkalben Yogeshbhai	BGPPK5802A	Partner	Interest	417841
9	Kalariya yogeshbhai Maganbhai	AOFPK0749B	Partner	Interest	419503
10	Kalola Mukeshbhai Ramjibhai	AGSPK4554H	Partner	Interest	524321
11	Kalola Savjibhai Kanjibhai	AMTPK7735R	Partner	Interest	209728
12	Madhogaria Aman Sushilbhai	BYWPM9794A	Partner	Interest	314804
13	Rachhadiya Arvindbhai Ukabhai	AGHPR4651H	Partner	Interest	1549027
14	Thesia Dipakbhai Hasmukhlal	ABHPT4642B	Partner	Interest	1217130
15	Vachhani Manharlal Naranbhai	ABCPV1247R	Partner	Interest	920940
16	Vachhani Mansukhlal Naranbhai	AAWPV4429L	Partner	Interest	639425
17	Madhav Enterprise	AAYFM9922B	Relative	Interest	590695
				TOTAL	**11382206**

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M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 05

(A) DETAILS OF STATUTORY LIABILITIES U/S. 43B(a), (b), (c), (d), (e), (f) or (g) AS ON 31.03.2020

SR. NO.	PARTICULARS	PROV. AS ON 31.03.2020	DATE OF PAYMENT	AMOUNT PAID RS.
1	Goods and Service Tax			
	- CGST	87240	08.06.2020	87240
	- SGST	87240	08.06.2020	87240
2	Interest on Loan			
	- Term Loan	547134	**31.08.2020**	547134
	- Cash Credit	262331	31.08.2020	262331

(A) (a) PAID DURING THE PREVIOUS YEAR U/S 43 (B)

SR. NO.	PARTICULARS		AMOUNT UNPAID RS.
1	Interest on Loan		
	- Term Loan		547134
		TOTAL	**547134**

(B) DETAILS OF STATUTORY LIABILITIES U/S. 43B(a), (b), (c), (d), (e), (f) or (g) AS ON 31.03.2021

SR. NO.	PARTICULARS	PROV. AS ON 31.03.2021	DATE OF PAYMENT	AMOUNT PAID RS.
2	Interest on Loan			
	- Term Loan	169588	12.04.2021	169588

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ANNEXURE : 3CD - 06

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(A) PARTICULARS OF LOAN OR DEPOSIT ACCEPTED OR REPAID

Sr. No.	Name and address of the lender / depositor cc	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the
1	Amitbhai Dobariya	CLCPD5512R	0	450000	Cheque	0	-	450000	450000	No
2	Bhaveshbhai Bolabhai Rangani	BCSPR8352K	1700000	0	-	0	-	1700000	1700000	No
3	GautamBhai Khant	AJRPK4649P	3434989	0	-	0	-	3434989	3434989	No
4	Hardik L. Rupareliya	AKSPR1296B	2050000	0	-	2050000	Cheque	0	2050000	Yes
5	Jayesh M. Savaliya	**PAN**	0	200000	Cheque	0	-	200000	200000	No
6	Jiteshbhai Aghera	BHUPA7941L	1200000	0	-	0	-	1200000	1200000	No
7	Madhav Enterprise	AAYFM9922B	4922455	590695	Interest	44302	TDS	5468848	5468848	No
8	Mansukhbhai Vekariya	ACIPV1192J	200000	0	-	200000	Cheque	0	200000	Yes
9	Mitalben Raiyani	BXRPR7339J	190000	0	-	0	-	190000	190000	No
10	Pratik Timbadiya	ARVPT2676H	0	150000	Cheque	0	-	150000	150000	No
11	Saket Enterprise	ACDFS3125K	665000	0	-	665000	Cheque	0	665000	Yes
12	Savitaben Aghera	CHHPA2582H	500000	0	-	0	-	500000	500000	No
13	Yogesh J. Trada	AFKPT5379Q	200000	0	-	200000	Cheque	0	200000	Yes
				0		200000				

NOTE :

(1) Loans taken or availed from banks and financial institutions are not considered.

(2) Loan or deposit neither accepted nor repaid by way of cash during the previous year.

(3) In above table "Cheque" means "Account Payee Cheque".

(4) In above table "ECS" includes "RTGS / NEFT / TRANSFER".

Contd.

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
1	Jignesh P. Harnesa (A-1101)	AHBPH6297A	0	2363000 2363000	Cheque	20700 2300000 2300 40000 2363000	GST Sales Other Other	0	2300000	Yes
2	Nikunj Thesiya (A-1101)	ARMPT1129Q	227700	2300 2300	Other	0 0	-	230000	230000	No
3	Ramaben Kamani (A-1201)	CGWPK5387C	227700	2110000 2110000	Cheque	20700 2300000 40000 2360700	GST Sales Other	(23000)	2277000	No
4	Nirmalaben C. Chavda (A-1202)	AOQPC5410C	0	2340000 2340000	Cheque	40000 2300000 23000 2363000	Other Sales GST	(23000)	227700	Yes
5	Bindia Rajiv Shukla (A-1503)	BPOPS2007H	1874400	100000 127800 227800	Ecs GST Exp.	1000 1000	GST	2101200	2101200	No
6	Pragnaben D. Parmar(A-204)	BHKPP9574J	2082850	0	-	0	-	2082850	2084200	No
7	Madhuben M. Vekariya (A-202)	AGAPV6221G	0	2250000 250000 2500000	Cheque Ecs	125000 2500000 2625000	GST Sales	(125000)	237500	Yes
8	Pushpaben C Sardhara(A-302)	BQYPS3043Q	227700	2070000 2070000	Cheque	20700 2300000 2320700	GST Sales	(23000)	227700	Yes
9	Urmilaben Mahesh Parmar (A-304)	BEMPP8032C	2081200	0	-	0	-	2081200	2081200	No
10	Vinodini/Lakhan N. Kamani (A-402)	EZRPK5497K BYQPK2902J	0	2300000 2300000	Cheque	23000 2300000 2323000	GST Sales	(23000)	227700	Yes
11	Mansukhbhai Vekariya (A-202)	ACIPV1192J	792000	108000 100000 208000	GST Exp Ecs	1000000 1000000	Cheque	0	900000	Yes
12	Kiranben/Jitendra Sabhay (A-404)	EYXPS6224K	374000	2000 1983000 1985000	GST Exp Cheque	19000 2300000 40000 2359000	GST Sales Other	0	2257000	Yes

H. JAMNADAS & CO.
Chartered Accountants
RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID (Contd...)

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
13	Govindbhai R.Raiyani (A-502)	ABKPR8205R	1892000	348000 102000 450000	Cheque GST Exp.	2300000 2000 40000 2342000	Sales GST Other	0	1994000	Yes
14	Dayaben S. Padariya (A-503)	ELAPP5506F	0	2363000 2363000	Cheque	23000 2300000 40000 2363000	GST Sales Others	0	2277000	Yes
15	Bhartiben Ajudia/Nilesh Radadiya (A-403)	ARGPA8582L AWCPR3279C	0	2300000 2300000	Cheque	23000 2300000 2323000	GST Sales	(23000)	227700	Yes
16	Apexaben S. Ramoliya (A-504) Sandeepbhai S. Ramoliya (A-504)	DSCPR7771E BUWPR6182F	0	2070000 230000 2300000	Cheque Ecs	23000 2300000 2323000	GST Sales	(23000)	227700	Yes
17	Lilaben/Prajesh R. Bhuva (A-702)	EQVPR4019H CFFPB5662F	0	2300000 2300000	Cheque	23000 2300000 2323000	GST Sales	(23000)	514800	Yes
18	Ameeben Sutaria (A-704)	AIGPL5511R	227700	2133000 2133000	Cheque	20700 2300000 40000 2360700	GST Sales Other	0	227700	Yes
19	Rekhaben G. Rakhasiya (A-801)	CEFPR2845H	227700	2110000 2110000	Cheque	20700 2300000 40000 2360700	GST Sales Other	(23000)	227700	Yes
20	Punamben K. Khokhar (B-204)	ETFPK8235M	178200	1678000 1678000	Cheque	16200 1800000 40000 1856200	GST Sales Others	0	196200	Yes
21	liabenAshisbhai Virdiya (B-403) Ashishbhai V. Virdiya (B-403)	AGVPV2497D ADGPV6377C	0	1858000 1858000	Cheque	18000 1800000 40000 1858000	Sales Sales Others	0	178200	Yes
22	Bhavnaben L. Sagar (B-1002)	CTVPS6500B	1494900	10800 270000 280800	GST Exp. Cheque	2700 1800000 1802700	GST Sales	(27000)	1505700	Yes
23	Balkrishna Laladiya (B-1003)	AHVPL3675N	178200	0	-	178200	Cheque	0	178200	Yes

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M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID (Contd...)

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
24	Nirmala R. Bhimani (B-1101)	DXZPB8936D	1430000	97500 314250 411750	GST Exp. Cheque	1750 1800000 40000 1841750	GST Sales Other	0	1527500	Yes
25	Nilesh D. Parsana (B-1104)	AFHPP2963B	158400	0	-	158400	Other	0	158400	Yes
26	Nilesh D. Parsana (B-1301)	AFHPP2963B		158400 500000 658400	Other Cheque	5000 5000	GST	653400	658400	No
27	Dipaben S. Virpariya (B-1304)	BBOPV3856R	0	1800000 1800000	Cheque	18000 1800000 1818000	GST Sales	(18000)	180000	Yes
28	Jaysukhbhai Parvadia (B-1201)	ACYPP1128L	1672000	0	-	0	-	1672000	1672000	No
29	Jalak Dineshbhai Avlani (B-303)	AYHPA9811C	1366200	467000 10800 477800	Cheque GST Exp.	4000 1800000 40000 1844000	GST Sales Other	0	1377000	Yes
30	Parulben Sakariya(B-401)	JLIPS2032A	1461240	0	-	0	-	1461240	1476000	No
31	Daxaben J. Paija (B-304)	FDGPP7636P	0	1800000 1800000	Cheque	18000 1800000 1818000	GST Sales	(18000)	1782000	Yes
32	Ronak Vekariya(B-502)	AXPPV6419G	1089000	758000 758000	Cheque	7000 1800000 40000 1847000	GST Sales Other	0	1089000	Yes
33	Shilpaben K./KhanilD. Paneliya (B-503)	BSHPP5040D AUIPP5658D	0	1858000 1858000	Cheque	18000 1800000 40000 1858000	GST Sales Others	0	297000	Yes
34	Nilamben K. Jalawadiya (B-601)	AAIPZ5641C	1405800	0	-	0	-	1405800	1405800	No
35	Sobhanaben R. Kavathia (B-602)	AZEPK0695A	1405800	0	-	0	-	1405800	1405800	No
36	Jayshreeben N. Dobariya(B-603)	CIFPK7826M	495000	1358000 1358000	Cheque	13000 1800000 40000 1853000	GST Sales Other	0	1782000	Yes
37	Kiritkumar C. Patel (B-604)	AJCPP9519J	1672000	60000	GST Exp.	1800000	Sales	(68000)	1732000	Yes

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H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID (Contd...)

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
38	Ramaben/Dineshbhai Donga (B-701)	ERNPD2709F	1390400	94800 260000	GST Exp. Cheque	2200 1800000 40000	GST Sales Other	(97000)	1485200	Yes
				354800		1842200				
39	Dipakkumar Rajyaguru (B-702)	AHYPR5464N	-18000	58000	Cheque	40000	Other	0	40000	Yes
40	Shilpa Kishorbhai Lakhan (B-704)	APVPL7258K	0	1800000	Cheque	18000 1800000	GST Sales	(18000)	1782000	Yes
				1800000		1818000				
41	Dipaliben V. Sidpara/Pradip Akhbari (B-801)	NJSPS6788H BOYPA1333D	178200	1620000	Cheque	16200 1800000	GST Sales	(18000)	178200	Yes
				1620000		1816200				
42	Ajitaben A. Vyas(B-804)	AGVPV2433K	1521630	310000 10800	Cheque GST Exp.	2430 1800000 40000	GST Sales Other	0	1800000	Yes
				320800		1842430				
43	Sarojben Jivani (B-902)	BRMPJ4911K	-18000	58000	Cheque	40000	Other	0	40000	Yes
44	Jostanaben Ukani (B-903)	AEYPU8608L	-18000	58000	Cheque	40000	Other	0	40000	Yes
45	Sarojben Vaghasiya (C-1001) Santilal M. Vaghasiya (C-1001)	BRQPV7912L AAWPV1679C	396000	1963000	Cheque	19000 2300000 40000	GST Sales Other	0	2300000	Yes
				1963000		2359000				
46	Mayurbhai Pethani (C-1103)	AVOPP6535G	1712700	719500	Cheque	5700 2300000 40000	GST Sales Other	86500	1712700	No
				719500		2345700				
47	Sagar P. Vasani (C-501)	AGMPV9567B	0	2300000	Cheque	23000 2300000	GST Sales	(23000)	346500	Yes
				2300000		2323000				
48	Prabhaben Sorathiya (C-1202) Sureshbhai D. Sorthiya(C-1202)	BJTPS4168J ANKPS5614D	1727700	618000	Cheque	5700 2300000 40000	GST Sales Other	0	1727700	Yes
				618000		2345700				
49	Jyotiben P. Rathod (C-1302) Pravinbhai J. Rathod (C-1302)	AGUPR0561P ABNPR7714E	0	2133000 230000	Cheque Ecs	23000 2300000 40000	GST Sales Others	0	227700	Yes
				2363000		2363000				
50	Krishnaben Kacha (C-504)	DHYPK7289H	227700	2133000	Cheque	20700 2300000 40000	GST Sales Other	0	227700	Yes
				2133000		2360700				

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID (Contd...)

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
51	Poonam and Hitesh Bhutt (C-902)	AOJPB8117N	2123000	0	-	0	-	2123000	2123000	No
52	Bhavnaben Sojitra (C-904) Anilbhai H. Sojitra(C-904)	CXPPS1972M CXPPS1971J	495000	1800000 1800000	Cheque	18000 2300000 2318000	GST Sales	(23000)	2277000	Yes
53	Badris N. Modi (Shop F-105)	AIGPM3463K	141000	483500 483500	Ecs	4500 600000 20000 624500	GST Sales Other	0	600000	Yes
54	Jayshree Bhut (Shop F-109)	BUCPB3603F	(36000)	56000	Cheque	20000	Other	0	20000	Yes
55	Chetan Limbasiya (Shop F-110)	ABBPL7688P	(36000)	56000	Cheque	20000	Other	0	20000	Yes
56	Ashvinbhai Nagariya (Shop F-119)	AOVPN1573Q	594000	26000 26000	Cheque	600000 20000 620000	Sales Other	0	594000	Yes
57	Disha P. Amrutiya (Shop G-1)	CBWPA9632F	440000	0	-	0	-	440000	440000	No
58	Anirudh R. Vekariya (Shop G-18)	AOJPV6444C	0	32000 1200000 1232000	Cheque Ecs	12000 20000 1200000 1232000	GST Others Sales	0	1188000	Yes
59	Vijyaben pravinchandra Amrutiya (Shop G-2)	ABMPA8453C	440000	0	-	0	-	440000	440000	No
60	Jagrutiben D. Vachhani (Shop G-20)	BCMPV2846N	649000	24000 552000 576000	GST Exp. Cheque	1200000 20000 5000 1225000	Cheque Other GST	0	1200000	Yes
61	Rajeshbhai Rojivadia(Shop G-28)	ABZPR8254R	23000	0	-	0	-	23000	23000	No
62	Shivlal Nandaniya(Shop G-28)	BZGFM8879E	1200000	0	-	1200000	Sales	0	1200000	Yes
63	Mansukhbhai Dudhatra(Shop G-33)	CLGPD0195J	1200000	0	-	1200000	Sales	0	1200000	Yes
64	Varsaben T. Patel (Shop G-8)	AZNPP2776J	1160500	15000 44500 59500	GST Exp. Cheque	20000 1200000 1220000	GST Sales	0	1200000	Yes
65	Sangitaben V. Bhandery (A-1001)	ABEPB0039R	0	1955000 345000 2300000	Cheque Ecs	2300000 2300000	Sales	0	2300000	Yes
66	Nathubhai B. Desai (A-303)	AAWPD8548C	0	1000000	Cheque	0	-	1000000	1000000	No

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 06 (Contd...)

PARTICULARS OF EACH LOAN OR DEPOSIT OR SPECIFIED SUM ACCEPTED OR REPAID DURING THE YEAR EXCEEDING THE LIMIT SPECIFIED IN SECTION 269SS AND 269T

(B) PARTICULARS OF SPECIFIED SUM RECEIVED OR REPAID (Contd...)

Sr. No.	Name and address of payer	Permanent Account Number	Opening Balance Rs.	Amount accepted Rs.	Mode of Acceptance du. the year/ earlier years A/c P. Chq. Bank Draft ECS Other	Amount repaid Rs.	Mode of Repayment du. the year A/c P. Chq. Bank Draft ECS Other	Closing Balance Rs.	Maximum Balance Rs.	Whether A/c squared up during the year
67	Manishaben H. Bhoraniya (A-703)	CDMPB0219D	0	2300000	Cheque	2300000	Sales	0	230000	Yes
68	Kanchanben/Ketanbhai Akbari (A-902)	ALNPA3540P AKUPA5647B	0	2300000	Cheque	2300000	Sales	0	230000	Yes
69	Divyaben J. Kanani (B-1103)	EETPK1025J	0	1800000	Cheque	1800000	Sales	0	180000	Yes
70	Hansaben M. Rabadiya (B-1203)	CFVPR2513H	0	1800000	Cheque	1800000	Sales	0	1800000	Yes
71	Rekhaben N. Rupareliya (C-1101)	CKVPR1138R	0	2300000	Ecs	2300000	Sales	0	2300000	Yes
72	Kinjal Sagar Sekhda (C-1102)	BONPM6353N	0	2070000 230000 2300000	Cheque Ecs	2300000 0 2300000	Sales	0	230000	Yes
73	Sonalben H. Rupareliya(C-1104)	CKVPR1113A	0	2300000	Ecs	2300000	Sales	0	2300000	Yes
74	Ilaben B. Valambhiya (C-502)	AWBPV2454Q	0	230000	Cheque	0	-	230000	230000	No
75	Hiren R. Singala (C-601)	BRQPS1770R	0	230000 2110000 2340000	Ecs Cheque	2300000 40000 2340000	Sales Other	0	230000	Yes
76	Sanjaybhai S. Gothaliya (C-602)	ANCPG7997F	0	230000	Cheque	0	-	230000	230000	No
77	Haritaben G. Savaliya (C-604)	LBUPS7238A	0	230000	Cheque	0	-	230000	230000	No
78	Divya R. Vaghasi (C-701)	BBOPV9792C	0	230000	Ecs	0	-	230000	230000	No
79	Punamben/Dipak Moliya (C-704)	AZCPM9725D AXAPM6452F	0	230000 2110000 2340000	Ecs Cheque	2300000 40000 2340000	Sales Other	0	230000	Yes
80	Preetiben/Bipinbhai M. Mavani (C-801	CGKPM6673F AGCPM2576K	0	2300000	Cheque	2300000	Sales	0	230000	Yes
81	Snehaben D. Satasiya (C-802)	FNOPS9163J	0	2300000	Cheque	2300000	Sales	0	230000	Yes
82	Kajalben/Kalpeshbhai Vasoya (C-804)	BYDPV0117R AJTPV8419J	0	2300000	Cheque	2300000	Sales	0	230000	Yes
83	Atul D. Joshi (Shop F-101, F-102,F-121 and F-122)	ABLPJ9864F	0	2400000	Cheque	0	-	2400000	2400000	No
84	Shital U. Gadhvi (Shop F-123)	ALBPG9723G	0	620000 620000	Cheque	600000 20000 620000	Sales Other	0	0	Yes
85	Ramaben J. Gadhvi (Shop F-124)	BBTPG7142Q	0	620000 620000	Cheque	600000 20000 620000	Sales Other	0	0	Yes
86	Pratikbhai Timbadiya (D-1004)	ARVPT2676H	0	100000	Cheque	1000	GST	99000	99000	No

NOTE :

(1) In above table "Cheque" means "Account Payee Cheque".
(2) In above table "ECS" includes "RTGS / NEFT / TRANSFER".
(2) In above table "Ele. Charges" means "Electricity connection charges".

H. JAMNADAS & CO. Chartered Accountants * RAJKOT *

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 07

PARTICULARS OF BROUGHT FORWARD LOSSES / DEPRECATION ALLOWANCES

Sr. No.	Assessment Year	Nature of Loss allowance	Amount as Returned (in Rs.)	All losses / allowances not allowed under Sec. 115BAA/ 115BAC/ 115BAD	Amount as adjusted by withdrawal of additional depreciation on acc. of opting for taxation opting for taxation under sec. 115BAC/ 115BAD	Amount as assessed (give reference to relevant order	Remarks Brought Forward Loss	Return filed with	Acknowledgement no.	Date
1	2019-20	Business Loss	12135147	-	-	-	7663687	Ward 1(1)(1), Rajkot	858325551220819	22.08.2019

Note: Above figures have been taken from return of income filed by the firm.

ANNEXURE : 3CD - 08

(A) PARTICULARS OF DEDUCTION OR COLLECTION OF TAX AT SOURCES AS PER THE PROVISIONS OF CHAPTER XVII B OR XVII BB

TAN	Section	Nature of Payment	Total amount of Payment or receipt ot 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 but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RKTM02281G	194A	**INTEREST OTHER THAN INTEREST ON SECURITIES**						0	0
		- Interest on Unsecured Loan	590695	590695	590695	44302	0	0	0
			590695	**590695**	**590695**	**44302**	**0**	**0**	**0**
RKTM02281G	194C	**PAYMENT TO CONTRACTORS OR SUB-CONTRACTORS**							
		- Payment TO Contractor	1787672	1787672	1787672	28231	0	0	0
		TOTAL	**1787672**	**1787672**	**1787672**	**28231**	**0**	**0**	**0**
RKTM02281G	194J	**PROFESSIONAL FEES**							
		- Professional Fees	292090	292090	292090	21906			
		TOTAL	**292090**	**292090**	**292090**	**21906**	**0**	**0**	**0**

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 08 (Contd...)

(B) PARTICULARS OF PAYMENT OF TAX DEDUCTED AT SOURCE DURING THE YEAR ENDING 31ST MARCH 2021

Sr. No.	Particulars of head under which tax is deducted at source	Amount of Tax Deducted at Source	Date of Deduction	Due Date of Payment	Date of Payment	Whether Paid Late
A	PAYMENT OF INTEREST					
	UNDER SEC. 194 A	**44302**	Mar-21	30.04.2021	**06.09.2021**	Yes
	TOTAL	**44302**				
B	PAYMENT OF INTEREST	2259	May-20	07.06.2020	**20.06.2020**	Yes
	U/S 194C	250	Aug - 20	07.09.2020	20.06.2020	No
	---------------- DO ----------------	111	Oct-20	07.11.2020	20.06.2020	No
	---------------- DO ----------------	2033	Jan-21	07.02.2021	**25.02.2021**	Yes
	---------------- DO ----------------	15244	Jan-21	07.02.2021	**25.02.2021**	Yes
	---------------- DO ----------------	6929	Feb-21	07.03.2021	**25.02.2021**	Yes
	---------------- DO ----------------	362	Feb-21	07.03.2021	25.02.2021	No
	---------------- DO ----------------	**483**	Feb-21	07.03.2021	**26.08.2021**	Yes
	---------------- DO ----------------	**560**	Mar-21	30.04.2021	07.04.2021	No
	TOTAL	**28231**				
C	PROFESSIONAL FEES	708	Aug - 20	07.09.2020	**19.10.2020**	Yes
	U/S 194 J	6637	Sept - 20	07.10.2020	**19.10.2020**	Yes
	---------------- DO ----------------	1770	Oct-20	07.11.2020	**19.11.2020**	Yes
	---------------- DO ----------------	3186	Dec-20	07.01.2021	**28.01.2021**	Yes
	---------------- DO ----------------	1460	Jan-21	07.02.2021	**25.02.2021**	Yes
	---------------- DO ----------------	60	Mar-21	30.04.2021	25.02.2021	No
	---------------- DO ----------------	**8085**	Mar-21	30.04.2021	07.04.2021	No
	TOTAL	**21906**				

ANNEXURE : 3CD - 09

PARTICULARS OF FURNISHING OF STATEMENT OF TAX DEDUCTED OR COLLECTED BEYOND TIME LIMIT PRESCRIBED UNDER THE ACT

SR. NO.	TAN	TYPE OF FORM	DUE DATE OF FURNISHING	DATE OF FURNISHING, IF FURNISHED	WHETHER FURNISHED IN TIME (YES / NO)	TYPE OF RETURN	WHETHER THE STATEMENT OF TAX DEDUCTED OR COLLECTED CONTAINS INFORMATION ABOUT ALL TRANSACTIONS WHICH ARE REQUIRED TO BE REPORTED
1	RKTM02281G	26Q-Q1	31.03.2021	23.11.2020	Yes	Regular	Yes
2	RKTM02281G	26Q-Q2	31.03.2021	07.01.2021	Yes	Regular	Yes
3	RKTM02281G	26Q-Q3	31.01.2021	29.01.2021	Yes	Regular	Yes
				02.03.2021	-	Correction	Yes
4	RKTM02281G	26Q-Q4	15.07.2021	14.05.2021	Yes	Regular	Yes
				22.09.2021	-	Correction	Yes

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE : 3CD - 10

PARTICULARS OF LIABILITY OF INTEREST U/S 201(1A) / 206C(7)

SR. NO.	TAN		AMOUNT OF INTEREST UNDER SECTION 201(1A) / 206C(7) IS PAYABLE	AMOUNT PAID OUT OF COLUMN (2) ALONG WITH DATE OF PAYMENT	
				AMOUNT PAID	DATE OF PAYMENT
	(1)		(2)	(3)	
A	RKTM02281G	Interest on TDS U/s 201(1A) for	1620	1620	05.06.2020
		TDS Deducted in A. Y. 2020-21	5	5	05.06.2020
		and Paid in A.Y. 2021-22	20	20	20.06.2020
			900	900	04.09.2020
			50	50	04.09.2020
		TOTAL (A)	**2595**	**2595**	
B	RKTM02281G	Interest on TDS U/s 201(1A) for	84	84	19.06.2020
		TDS Deducted in A. Y. 2021-22	412	412	19.06.2020
		and Paid in A.Y. 2021-22	240	240	19.10.2020
			53	53	19.11.2020
			100	100	28.01.2021
			44	44	25.02.2021
			1850	1850	25.02.2021
		TOTAL (B)	**2783**	**2783**	
C	RKTM02281G	Interest on TDS U/s 201(1A) for			
		TDS Deducted in A. Y. 2021-22	43	43	26.08.2021
		and Paid in A.Y. 2022-23	4652	4652	06.09.2021
		TOTAL (C)	**4695**	**4695**	
		TOTAL (A+B+C)	**10073**	**10073**	

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

ANNEXURE 3CD - 11

CALCULATION OF ACCOUNTING RATIOS

SR. NO.	PARTICULARS	F.Y. 2020-21		F.Y. 2019-20	
1	**Total Turnover**	112800000		111100000	
2	**Gross Profit / Turnover**				
	Gross Profit / Turnover *100	22047138 / 112800000 *100	**19.55%**	29085979 / 111100000 *100	**26.18%**
	Gross Profit =				
	Revenue from Operations	112800000		111100000	
	Other Direct Income	NIL		NIL	
	Material Consumption	(17763913)		(82914813)	
	Purchases of Stock in Trade	NIL		NIL	
	Change in Inventories	(64157738)		27263296	
	Employee Benefit Exp. (Site Related)	(3064670)		(6489918)	
	Direct Assets Depreciation	NIL		NIL	
	Direct Expenses	(5766541)		(19872586)	
	GROSS PROFIT	**22047138**		**29085979**	
3	**Net Profit / Turnover**				
	Net Profit / Turnover *100	4382763 / 112800000 *100	**3.89%**	8858712 / 111100000 *100	**7.97%**
4	**Stock-in-trade / Turnover**				
	Closing Stock / Turnover *100	NIL / 112800000 *100	**NIL**	NIL / 111100000 *100	**NIL**
5	**Material Consumed / Finished Goods Produced**				
	R. M. consumed / Cost of Prod. *100	Not Applicable		Not Applicable	

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

Jamnadas

RAJKOT
26.09.2021

H. JAMNADAS & CO. Chartered Accountants RAJKOT

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
UDIN : 21043076AAAAOG9895

FOR, MAAN DEVELOPERS

PARTNER

M/s. MAAN DEVELOPERS : RAJKOT

BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS	NOTE NO.	AMOUNT RS.	AMOUNT RS.
I. CAPITAL AND LIABILITIES :			
(1) OWNERS' FUNDS			
(a) Partners' Capital	01	195032781	
(b) Reserves and Surplus	-	NIL	
			195032781
(2) NON - CURRENT LIABILITIES			
(a) Long - Term Borrowings	02	13293837	
(b) Other Long Term Liabilities	-	NIL	
(c) Long Term Provisions	-	NIL	
			13293837
(3) CURRENT LIABILITIES			
(a) Short - Term Borrowings	03	3469397	
(b) Trade Payables	04	28967952	
(c) Other Current Liabilities	05	49827340	
(d) Short Term Provisions	06	75000	
			82339689
	TOTAL		**290666307**
II. ASSETS :			
(1) NON - CURRENT ASSETS			
(a) Property, Plant and Equipment			
(i) Tangible Assets	-	NIL	
(ii) Intangible Assets	-	NIL	
(iii) Capital Work-in- Progress	-	NIL	
(iv) Intangible Assets Under Development	-	NIL	
(b) Non - Current Investments	07	200000	
(c) Long - Term Loans and Advances	-	NIL	
(d) Other Non - Current Assets	08	5470000	
			5670000
(2) CURRENT ASSETS			
(a) Current Investments	-	NIL	
(b) Inventories	09	260506944	
(c) Trade Receivables	10	1847075	
(d) Cash and Cash Equivalents	11	22365620	
(e) Short - Term Loans and Advances	-	NIL	
(f) Other Current Assets	12	276668	
			284996307
	TOTAL		**290666307**

As per our report of even date,

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

Jamnadas

RAJKOT
26.09.2021

H. JAMNADAS & CO. RAJKOT Chartered Accountants

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
UDIN : 21043076AAAAOG9895

FOR, MAAN DEVELOPERS

PARTNER

M/s. MAAN DEVELOPERS : RAJKOT

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	NOTE NO.	AMOUNT RS.	AMOUNT RS.
I. Revenue from Operations	13		112800000
II. Other Income	14		856163
III. TOTAL REVENUE (I + II)			**113656163**
IV. EXPENSES			
- Cost of Material Consumed	15		17763913
- Purchase of Stock in Trade	-		NIL
- Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	16		64157738
- Employee Benefit Expenses	17		3064670
- Finance Costs	18		6496547
- Depreciation and Amortisation Expenses	-		NIL
- Other Expenses	19		6999021
TOTAL EXPENSES			**98481889**
V. Profit / (Loss) before Exceptional and Extraordinary Items and Tax (III - IV)			15174274
VI. Less : Exceptional Items	-		NIL
VII. Profit / (Loss) before Extraordinary Items and Tax (V - VI)			15174274
VIII. Less : Extraordinary Items	-		NIL
IX. Profit / (Loss) before Tax (VII - VIII)			15174274
X. Less : Tax Expenses	-		NIL
XI. Profit / (Loss) after taxation (IX - X)			**15174274**
XII. Less : Partners' Capital	-		
- Interest		10791511	
- Remuneration		NIL	
- Net Profit		4382763	
			15174274
XIII. Balance Carried to Balance Sheet			**NIL**
XIV. Significant Accounting Policies, Notes on Accounts and observations	20		

As per our report of even date,

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

Jamnadas

RAJKOT
26.09.2021

H. JAMNADAS & CO. Chartered Accountants RAJKOT

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
UDIN : 21043076AAAAOG9895

FOR, MAAN DEVELOPERS

PARTNER

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

NOTE : 01 : PARTNERS' CAPITAL

SR. NO.	NAME OF PARTNER	PROFIT SHAR. RATIO	OPENING BALANCE AS ON 01.04.20	ADDITION DU. THE YEAR	LESS WITHDR. DURING THE YEAR	TOTAL RS.	SHARE OF PROFIT			TOTAL RS.	CLOSING BALANCE AS ON 31.03.21
							INTEREST @6%	SALARY	PROFIT		
1	Bhalala Ramnikbhai Maganbhai	5.00%	8751127	0	0	8751127	525068	0	219138	744206	9495333
2	Bhanderi Haresh Gordhanbhai	6.00%	12121363	0	0	12121363	727282	0	262966	990248	13111611
3	Bhanderi Sandipkumar Babubhai	3.50%	8200954	0	0	8200954	492057	0	153397	645454	8846408
4	Bhanderi Vipulbhai Kishorbhai	6.00%	13135101	0	0	13135101	788106	0	262966	1051072	14186173
5	Dalsaniya Bharatbhai C.	5.00%	8744550	0	0	8744550	524673	0	219138	743811	9488361
6	Dobariya Rohit Bhanjibhai	7.50%	13112168	0	0	13112168	786730	0	328707	1115437	14227605
7	Godhani Mukeshbhai Vithalbhai	7.00%	12247927	0	0	12247927	734876	0	306793	1041669	13289596
8	Kalariya Vinkalben Yogeshbhai	4.00%	6964014	0	0	6964014	417841	0	175311	593152	7557166
9	Kalariya Yogeshbhai Maganbhai	4.00%	6991722	0	0	6991722	419503	0	175311	594814	7586536
10	Kalola Mukeshbhai Ramjibhai	5.00%	8738676	0	0	8738676	524321	0	219138	743459	9482135
11	Kalola Savjibhai Kanjibhai	2.00%	3495469	0	0	3495469	209728	0	87655	297383	3792852
12	Madhogaria Aman Sushilbhai	3.00%	5246729	0	0	5246729	314804	0	131483	446287	5693016
13	Rachhadiya Arvindbhai Ukabhai	15.00%	25817120	0	0	25817120	1549027	0	657414	2206441	28023561
14	Thesia Dipakbhai Hasmukhlal	12.00%	20285499	0	0	20285499	1217130	0	525932	1743062	22028561
15	Vachhani Manharlal Naranbhai	7.00%	15348999	0	0	15348999	920940	0	306793	1227733	16576732
16	Vachhani Mansukhlal Naranbhai	8.00%	10657089	0	0	10657089	639425	0	350621	990046	11647135
	TOTAL	100.00%	179858507	0	0	179858507	10791511	0	4382763	15174274	195032781

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 02 : LONG TERM BORROWINGS		
	Secured Loans		
1	The Kalupur Bank (TL-05733100012)	14156974	
	(Secured against Land and Construction-Limit Rs.1165 lakhs)		
	Less : Interest due but not paid So Tranfer To Statutory Liability	169588	
	Less : Current Maturities (Amount due within one Year)	13987386	
			NIL
	Unsecured Loans		
1	Amitbhai Dobariya	450000	
2	Bhaveshbhai Bholabhai Rangani	1700000	
3	Gautam Ashokkumar Khant	3434989	
4	Jayesh M. Savaliya	200000	
5	Jiteshbhai M Aghera	1200000	
6	Madhav Enterprise	5468848	
7	Mitalben Rayani	190000	
8	Pratik Timbadiya	150000	
9	Savitaben M. Aghera	500000	
			13293837
	TOTAL		**13293837**
	NOTE : 03 : SHORT TERM BORROWINGS		
	Secured Loans		
1	Cash Credit from Banks		
	- The Kalupur Commercial Co.-Op. Bank (C.C. A/c No.05735100002) (Cash credit is secured by hypothecation of stock and book debts, Limit Rs.250 lakhs)	3469397	
			3469397
	Unsecured Loans		NIL
	TOTAL		**3469397**

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 04 : TRADE PAYABLES		
	Sundry Creditors for Goods		
	For Wing - D		
1	Aarti Electric Co.	255353	
2	Easy Fitting Trading Co.	404729	
3	Gujarat Sidhee Cement Ltd.	194000	
4	Jet Granito Pvt. Ltd.	42663	
5	Miracle Marble Sand	7480	
6	Niddhi Enterprise	5895191	
7	Nilkanth Ston Crusher	804450	
8	Patel Building Material Suppl.	2282719	
9	Pruthvi Cement Agency	150606	
10	S. S. Colour Zone	6059	
11	Shree Chandarana Sales Corporation	16954	
12	Shree Swastik Hardware & Paint	184532	
	For Wing (A,B,C and Shop)		
1	Aarti Electric Co.	331219	
2	Easy Flow Trading Co.	1026290	
3	Essel Valves Pvt Ltd.	13505	
4	Maan Steel	10650	
5	Metropole Tiles Pvt Ltd.	18818	
6	Mg Rama Energy Pvt Ltd	1227782	
7	N Express Elevator Component	3820000	
8	Nilkanth Stone Crusher	736099	
9	Om Steel & Cement	13542	
10	Patel Building Material Suppl.	3388047	
11	Pruthvi Cement Agency	771603	
12	R V Stonex	3602028	
13	S. S. Colour Zone	2885347	
14	Shree Swastik Hardware & Paint	878286	
			28967952
	TOTAL		**28967952**
	NOTE : 05 : OTHER CURRENT LIABLITIES		
	Current Maturities of Long Term Debts		
1	The Kalupur Bank (TL-05733100012)	13987386	
			13987386
	Sundry Creditors for Expenses		
1	B2B Accounting work	78625	
			78625

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 05 : OTHER CURRENT LIABLITIES (Contd...)		
	Sundry Creditors for Construction Contracts		
	For Wing (A,B,C and Shop)		
1	Devraj M.Solanki	289500	
2	Dinesh M.Rathod	1249330	
3	Guudu Prasad	891000	
4	Haresh N.Chavda	716735	
5	J.P.S. Centring	30100	
6	Kamlesh Virajibhai Donga	653400	
7	Ketan N.Rajyaguru	366625	
8	Kishanbhai Nareshbhai Sojitra	937912	
9	Lakhan M.Rathod	407260	
10	Manharbhai Damjibhai Akabari	542000	
11	Meghjibhai M.Parmar	289500	
12	Naek Rayasing Bada	250400	
13	Piyush P.Goswami	616250	
14	Pradip Harsukhbhai Akabari	2120279	
15	Pravinbhai P. Khandhar	980788	
16	Punaram Ladubhai Makwana	1683000	
17	Pusplata Kishorchandra Dip	50400	
18	Sanjay G.Bhanderi	166250	
19	Thesiya Khushbu Nikunj	580100	
20	Thesiya Rahul Harsukhbhai	30100	
21	Tusharbhai Vasantbhai Gajera	781594	
22	Vijay R.Bhanderi	1280000	
23	Vrajlal Dayabhai Gangajaliya	798	
			14913321
	Advance Received from Customers		
	For Wing (A,B,C and Shop)		
	Crystal Heaven (Befor Completion)		
1	A-1101 Nikunj Thesiya	230000	
2	A-1503 Bindia Rajiv Shukla	2101200	
3	A-204 Pragnaben D.Parmar	2082850	
4	A-304 Urmilaben/Mahesh Parmar	2081200	
5	B-1201 Jayshukhbhai Parvadia	1672000	
6	B-1301 Nilesh D.Parsana	653400	
7	B-401 Parulben K.Sakariya	1461240	
8	B-601 Nilamben K.Jalawadia	1405800	
9	B-602 Sobhanaben R.Kavathia	1405800	

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H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS		AMOUNT RS.	AMOUNT RS.
	NOTE : 05 : OTHER CURRENT LIABLITIES (Contd...)			
	Advance Received from Customers (Contd...)			
	For Wing (A,B,C and Shop) (Contd...)			
	Crystal Heaven (Befor Completion) (Contd...)			
10	C-1103 Mayurbhai G.Pethani		86500	
11	C-902 Poonam & Hitesh Bhutt		2123000	
12	Shop G-1 Disha P.Amrutiya		440000	
13	Shop G-2 Vijyaben P.Amrutiya		440000	
14	Shop G-28 Rajesh Rojivadiya		23000	
	Crystal Heaven (15.10.2020)(After Completion)			
15	A-303 Nathubhai B. Desai		1000000	
16	C-502 Ilaben B. Valambhiya		230000	
17	C-602 Sanjaibhai S. Gothaliya		230000	
18	C-604 Haritaben G. Savaliya		230000	
19	C-701 Divya R. Vaghasi		230000	
20	Shop F-101 Atul D. Joshi		600000	
21	Shop F-102 Atul D. Joshi		600000	
22	Shop F-121 Atul D. Joshi		600000	
23	Shop F-122 Atul D. Joshi		600000	
	(For Wing - D)			
24	D-1004 Pratikbhai Timbadiya		99000	
				20624990
	Statutory Liabilities			
1	Bank Interest Loan Payable			
	- Term Loans	169588		
			169588	
2	T.D.S. Payable On			
	- Interest (94A)	44302		
	- Contract (94C)	1043		
	- Professional (94J)	8085		
			53430	
				223018
	TOTAL			**49827340**

NOTE : 06 : SHORT TERM PROVISIONS

1	Audit Fees Payable		75000
		TOTAL	**75000**

H. JAMNADAS & CO.
Chartered Accountants
RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 07 : NON-CURRENT INVESTMENTS		
	Investment In Shares of Unlisted Entity		
1	The Kalupur Commercial Co.-Op. Bank-Shares	200000	
			200000
	TOTAL		**200000**
	NOTE : 08 : OTHER NON-CURRENT ASSETS		
	Deposits		
2	RMC Deposit	5470000	
			5470000
	TOTAL		**5470000**
	NOTE : 09 : INVENTORIES		
	Work in Progress		
1	Construction Work in Progress	260506944	
			260506944
	TOTAL		**260506944**
	NOTE : 10 : TRADE RECEIVABLE		
	Amount Receivable From Customer (For Wing A,B,C and Shop)		
1	A-1102 Bhartiben M.Ramani		23000
2	A-1104 Naynaben & Bipinbhai Pa Tel		13800
3	A-1201 Ramaben Kamani		23000
4	A-1202 Nirmalaben G.Chavda		23000
5	A-202 Madhuben M.Vekariya		125000
6	A-301 Reenaben/Bhaveshbhai Vagadiya		23000
7	A-302 Pushpaben C Sardhara		23000
8	A-402 Vinodini/Lakhan N.Kamani		23000
9	A-403 Bhartiben Ajudia/Nilesh Radadiya		23000
10	A-501 Daynika M.Dholariya		23000
11	A-504 Apexaben M.Ramoliya/Sandeepbhai Ramoliya		23000
12	A-601 Khyatiben D.Pansara		111775
13	A-604 Madhuben/Bhaveshbhai Dha Nani		23000
14	A-702 Lilaben/Prajesh R.Bhuva		23000
15	A-801 Rekhaben G. Rakhasiya		23000
16	B-1001 Chandaniben/Jaykumar Kalariya		18000
17	B-1002 Bhavnaben L.Sagar		27000

H. JAMNADAS & CO. Chartered Accountants RAJKOT

Contd...

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 10 : TRADE RECEIVABLE (Contd...)		
	Amount Receivable From Customer (For Wing A,B,C and Shop) (Contd...)		
18	B-1004 Dharmesh H.Kalola		18000
19	B-1104 Simaben C.Vadukia		18000
20	B-1204 Tejash G.Kalola		18000
21	B-1304 Dipaben S.Virpariya		18000
22	B-301 Manish/Alpaben Bhojani		84500
23	B-302 Shobhanaben J.Savaliya		18000
24	B-304 Daxaben J.Paija		18000
25	B-404 Vishal M.Vagadiya		83000
26	B-604 Kiritkumar C.Patel		68000
27	B-701 Ramaben/Dineshbhai Donga		97000
28	B-703 Sitalben/Vijaybhai Gajer A		59000
29	B-704 Shilpa Kishorbhai Lakhan		18000
30	B-801 Dipali/Pradip H Akabari		18000
31	B-802 Mital Pareshbhai Akabari		18000
32	B-803 Prafulbhai V.Nasit		18000
33	C-1004 Nidhi V.Dholariya		23000
34	C-201 Chandrika G.Harsoda		23000
35	C-202 Shitalben U.Lunagariya		25000
36	C-501 Sagar P.Vasani		23000
37	C-901 Meeraben/Nikunj Bhadani		23000
38	C-904 Bhavnaben A./Anilbhai H.Sojitra		23000
39	Shop F-107 Anjanaben D.Vora		6000
40	Shop F-118 Dipak A.Padaliya		6000
41	Shop F-129 Parag M.Kanadia		36000
42	Shop G-31 Kishan K.Soratiya		72000
43	Shop G-32 Paresh K.Sorathiya		72000
44	Shop G-5 Ashwinbhai R.Kakaniya		12000
45	Shop G-9 Komalben S.Bhutt		72000
46	Shop-21 Rajeshbhai B.Sorathiy		72000
47	Shop-22 Hitesh B.Sorathiya		72000
48	Shop-23 Varsaben S.Sardhara		72000
49	Shop-24 Varsaben S.Sardhara		72000
	TOTAL		**1847075**

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS		AMOUNT RS.	AMOUNT RS.
	NOTE : 11 : CASH AND CASH EQUIVALENTS			
1	Cash in Hand			249000
2	Balance with Bank			
	- The Kalupur Commercial Co.-Op. Bank-05720800001)		9858046	
	- The Kalupur Commercial Co.-Op. Bank-05720100110)		190225	
	- The Kalupur Commercial Co.-Op. Bank-05720800008)		100000	
				10148271
3	Balance In Fixed Deposit			
	- The kalupur Commercial Bank FD-05795400000145		11968349	
				11968349
	TOTAL			**22365620**
	NOTE : 12 : OTHER CURRENT ASSETS			
	Income Tax			
1	Income Tax Refund Receivable (A.Y. 2020-21)		78485	
2	Current Year Income Tax (A.Y. 2021-22)			
	- TDS Receivable	63249		
			63249	
				141734
	Charges Recoverable			
1	GSPC Connection Charge		94704	
				94704
	Advance Payment For Expense			
1	H.B. Kalariya & Associates		272	
				272
	Pre-paid Expenses			
1	Pre-paid Insurance Expense		39958	
				39958
	TOTAL			**276668**
	NOTE : 13 : REVENUE FROM OPERATIONS			
	Crystal Heaven (Wing A, B, C and Shop)			
1	Flat Sales		104400000	
2	Shop Sales		8400000	
				112800000
	TOTAL			**112800000**

H. JAMNADAS & CO.
Chartered Accountants
RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.
	NOTE : 14 : OTHER INCOME		
1	Interest Income on		
	- Bank Fixed Deposits	843308	
	- PGVCL Deposit	7593	
			850901
2	Electric Connection Charge Received	5262	
			5262
	TOTAL		**856163**
	NOTE : 15 : COST OF MATERIALS CONSUMED		
	For Wing (A,B,C and Shop)		
1	Materials Purchase	3022120	
			3022120
	For Wing (D)		
2	Materials Purchase	14741253	
	Add : Freight and insurance (Inward)	540	
			14741793
	TOTAL		**17763913**

NOTE : 16 : CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE

SR. NO.	PARTICULARS	OPENING STOCK	CLOSING STOCK	STOCK DIFF.
A.	**Work in Progress**			
1	Construction WIP	324664682	260506944	64157738
	TOTAL	**324664682**	**260506944**	**64157738**

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
	NOTE : 17 : EMPLOYEE BENEFIT EXPENSES			
	Site Related			
	For Wing (A,B,C and Shop)			
1	Labour Construction Expense	3031395		
			3031395	
	For Wing (D)			
2	Labour Construction Expense	33275		
			33275	
				3064670
	Office Related			NIL
	TOTAL			**3064670**

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
	NOTE : 18 : FINANCIAL COSTS				
	Interest Costs				
1	Interest on Long Term Borrowing				
	- Secured Loan		3711366		
	- Unsecured Loan		590695		
				4302061	
2	Interest on Short Term Borrowings				
	- Bank Cash Credit and Overdraft		2141979		
				2141979	
3	Interest on Late payment of				
	- TDS		**5378**		
				5378	
					6449418
	Other Financial Costs				
1	Bank CC/Loan Processing Charge			47129	
					47129
	TOTAL				**6496547**
	NOTE : 19: OTHER EXPENSES				
	DIRECT EXPENSES				
1	**Site Direct Expenses**				
	For Wing (A,B,C and Shop)				
	- Electricity Expense	1385400			
	- GST Expense	1363887			
			2749287		
	For Wing (D)				
	- Electricity Expense (Wing - D)	62500			
	- GST Expense (Wing - D)	2378605			
			2441105		
				5190392	
2	**Site Overheads (A,B,C and Shop)**				
	- Insurance Expense (Building Construction)		131471		
	- Site Misc. Expense		2300		
	- RMC Expense (Penalty)		**442378**		
				576149	
					5766541

H. JAMNADAS & CO. Chartered Accountants RAJKOT

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M/s. MAAN DEVELOPERS : RAJKOT

NOTES ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENT AS AT 31ST MARCH, 2021

SR. No.	PARTICULARS	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.	AMOUNT RS.
	NOTE : 19: OTHER EXPENSES (Contd...)				
	ADMINISTRATIVE AND SELLING EXPENSES				
1	**Office Related Expenses**				
	- Kasar		34094		
	- Donation Expense (Non 80G)		501000		
				535094	
2	**Professional and Consultancy Charges**				
	- Audit Fees		75000		
	- RERA Audit Fees		8500		
	- Accounting Fees		85000		
	- Legal Fees		88720		
				257220	
3	**Bank Related Expenses**				
	- Bank Commission and Charges		3873		
				3873	
4	**Other Expenses**				
	- RERA Registration Expense		32286		
	- Advertisement Expense		404007		
				436293	
					1232480
	TOTAL				**6999021**

H. JAMNADAS & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTE ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2021

NOTE : 20 : SIGNIFICANT ACCOUNTING POLICIES, NOTES ON ACCOUNTS AND OBSERVATIONS

1. **METHOD OF ACCOUNTING**

The firm is maintaining its books of accounts on accrual basis in respect of the business activities carried on by it. It has maintained its books of accounts on Project completed contract method for the construction business.

2. **ACCOUNTING CONVENTION**

The financial statements are prepared under the historical cost convention ignoring changes, if any, in the purchasing power of money.

3. **FIXED ASSETS**

The firm does not have any fixed asset in the current year.

4. **DEPRECIATION**

As the firm does not have any fixed asset in the current year no depreciation is provided in the current year.

5. **INVENTORIES**

Inventories of construction business comprises of property under construction (work in progress), land and completed unsold inventory.

- Work in progress is valued at cost, which comprises cost of land, materials, services and other overheads related to project under construction.

- Completed unsold inventory for sale is valued at lower of cost or net realizable value.

6. **REVENUE RECOGNITION**

- As the firm is engaged in building construction and developer, in resepect of construction activity the revenue is recognized when tranction of sale is complete following principles of revenue recognition.

- In respect of other activity, revenue is recognized in the books of account when right to receive income of the firm is established, as per "Revenue Recognition".

7. **CURRENT ASSETS, LOANS AND ADVANCES AND LIABILITIES**

In the opinion of the Proprietor, the value on realisation of current assets, loans and advances, if realised in the ordinary course of the business, shall not be less than the amount which is stated in the current year Balance Sheet. The Provision for all known liabilities is reasonable and not in excess of the amount considered reasonably necessary.

H. J. MANIYAR & CO. Chartered Accountants RAJKOT

M/s. MAAN DEVELOPERS : RAJKOT

NOTE ANNEXED TO AND FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2021

NOTE : 20 : SIGNIFICANT ACCOUNTING POLICIES, NOTES ON ACCOUNTS AND OBSERVATIONS (Contd...)

8. ROUNDING OFF FIGURES

Figures have been rounded off to the nearest rupee.

9. DEFERRED TAX

As there is no timing difference between book profit and tax profit, deferred tax assets/ liabilities have not been created.

10. PROVISION FOR CURRENT TAX

Provision for current tax has not been made in books of accounts.

11. DEBIT / CREDIT BALANCES

Debit and credit balances are subject to confirmation.

12. GOODS AND SERVICE TAX

As Informed by the partners, the firm has opted for payment of consessional rate of tax under GST law without availing input credit any ITC of GST. Hence, all the input GST ITC and output tax is charged to Profit & Loss Account.

13. CURRENT MATURITIES OF LONG TERM DEBT

The firm has term loan outstanding of Rs.1,41,56,974/- as on 31st March, 2021. On the basis of information and verification of documents, the firm has repaid term loan in full in F.Y. 2021-22 in May-2021. Hence, all balance o/s as on 31st March, 2021 is shown as "current maturities" in financial statements.

FOR, H. JAMNADAS & CO.
Chartered Accountants
Firm Reg. No. 104033W

FOR, MAAN DEVELOPERS

RAJKOT
27.09.2021

H. JAMNADAS & CO. Chartered Accountants RAJKOT

(HARESH DADHANIA)
PARTNER
MEM. No. 043076
UDIN : 21043076AAAAOG9895

PARTNER

To,
H. Jamnadas & Co.
Chartered Accountants
'H.Jamnadas House'
50- Janta Society, Opp L.I.C. Building,
Mahila College Chowk, Tagore Road,
Rajkot - 360 001.

Dear Sir,

Sub.: Submission of Net Taxable outward Supply for the F.Y. 2020-21 as per GSTR-3B filled.

With reference to above, please find below details of net taxable outward supply as per **GSTR - 3B** filled for **F. Y. 2020-21** for the purpose of filing the details as required in ITR of **F.Y. 2020-21.**

SR. NO.	MONTH	OUTWARD SUPPLY AS PER GSTR-3B				TOTAL
		TAXABLE	ZERO RATED	NIL RATED	NON GST	
1	April-20	0	0	0	0	**0**
2	May-20	450000	0	0	0	**450000**
3	June-20	6820000	0	9500000	0	**16320000**
4	July-20	14990000	0	21100000	0	**36090000**
5	August-20	13770000	0	8700000	0	**22470000**
6	September-20	5063000	0	8700000	0	**13763000**
7	October-20	8710000	0	10500000	0	**19210000**
8	November-20	4435000	0	19189000	0	**23624000**
9	December-20	4520000	0	37860000	0	**42380000**
10	January-21	0	0	0	0	**0**
11	February-21	100000	0	0	0	**100000**
12	March-21	0	0	0	0	**0**
	TOTAL	**58858000**	**0**	**115549000**	**0**	**174407000**

FOR, MAAN DEVELOPERS

PARTNER