KAMLESH GANDHI PROJECTS

FP NO. 147, SURVEY NO 792 BESIDES SARITA HOSPITAL, OPP. KANHA COMPLEX DABHOI WAGHODIA RING ROAD, Ajwa Road S.O VADODARA GUJARAT 390019.

TAX AUDIT REPORT

PREVIOUS YEAR: 2021-2022
ASSESSMENT YEAR: 2022-2023

VCA & Associates
Chartered Accountants

CA RUTVIJ VYAS
503, Sterling Center,
B/s. Center Point,
Alkapuri,
Vadodara – 390020.

Contact Details: 0265-7963637
Email: vyasrutvij@gmail.com

KAMLESH GANDHI PROJECTS

1. Accounting Polices & Notes on Accounts

1. The accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

2. Fixed Asset are value at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land.

3. Closing Stock of the firm has been valued at cost or net realizable value whichever is lower. Closing Stock value certified by the authorized person of firm.

4. Expenses are accounted for on Mercantile Basis but some expenses due to their peculiar nature are accounted for on cash basis.

5. The figures for the previous year have been rearranged and regrouped wherever considered necessary.

6. There are no prior period or extra ordinary expenses debited to Profit & Loss account.

7. Balances of Debtors, Creditors, Unsecured Loans, Cash Balance, Bank Balance and Bank Reconciliation (If any) are subject to confirmation.

8. Final Accounts has been prepared on Going Concern assumption.

9. Relating to Clause 44 of Tax Audit:

Assessee has informed auditor's that "Expenditure relating to entities not registered under GST" includes import of goods, import of services and services from unregistered suppliers on which GST liability under RCM has been discharged.

VCA & ASSOCIATES
VADODARA
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Assessee has further informed that the difference between clause 2 (i.e. "Total expenditure") and sum of clause 6&7 is on account of depreciation, bad debt and expenditure, like salary, which is not a supply as per GST.

for **KAMLESH GANDHI PROJECTS**

for **VCA & ASSOCIATES**
Chartered Accountants
FRN:114414W

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

RUTVIJ VIRENDRA VYAS
M.NO.109191
UDIN: 22109191ARYNIR9921

Place : **VADODARA**
Date : **13/09/2022**

KAMLESH GANDHI PROJECTS

Balance Sheet as at 31st March 2022

Sr No.	Particulars	Note No.	Rs. in lacs	
			As at 31st March 2022	As at 31st March 2021
I	**EQUITY AND LIABILITIES**			
(1)	**Owners' Fund**			
(a)	Owners Capital Account	2	768.98	1091.36
(b)	Reserves and surplus		-	-
(2)	**Non-current liabilities**			
(a)	Long-term borrowings	3	59.95	65.41
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other Long term liabilities		-	-
(d)	Long-term provisions		-	-
(3)	**Current liabilities**			
(a)	Short-term borrowings		-	-
(b)	Trade payables	4	64.47	121.35
(i)	Total outstanding dues of micro enterprises and small enterprises			
(ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises			
(c)	Other current liabilities	5	707.17	-26.98
(d)	Short-term provisions	6	18.34	11.54
	TOTAL		**1,618.91**	**1262.68**
II	**ASSETS**			
(1)	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	7		
(i)	Property, Plant and Equipment		60.50	69.37
(ii)	Intangible assets		-	-
(iii)	Capital work-in-progress		-	-
(iv)	Intangible assets under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (net)		-	-
(d)	Long-term loans and advances	8	200.45	0.27
(e)	Other non-current assets	9	3.62	2.23
(2)	**Current assets**			
(a)	Current investments			
(b)	Inventories	10	545.35	733.86
(c)	Trade receivables	11	2.45	1.46
(d)	Cash and bank balances	12	626.00	405.12
(e)	Short-term loans and advances	8	180.54	50.37
(f)	Other current assets		0.00	0.00
	TOTAL		**1,618.91**	**1262.68**
	Summary of significant accounting policies	1-19		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date attached.
FOR VCA & ASSOCIATES
Firm Reg. No.: 114414W

(CA RUTVIJ VYAS)
PARTNER
Membership No. : 109191
UDIN : 22109191ARYNIR9921
PLACE: VADODARA
DATE :13/09/2022

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

FOR KAMLESH GANDHI PROJECTS

PLACE : VADODARA
DATE :13/09/2022

KAMLESH GANDHI PROJECTS

Statement of Profit and Loss for the year ended on 31st March 2022

Sr No.	Particulars	Note No.	Rs. in lacs As at 31st March 2022	As at 31st March 2021
I	Revenue from operations	13	1,516.19	2,553.37
II	Other income	14	15.69	0.51
III	**Total Income (I + II)**		**1,531.88**	**2,553.87**
IV	Expenses:			
	(a) Cost of Goods Sold	15	1,225.94	2,149.84
	(b) Depreciation and amortization expense	16	11.04	12.71
	(c) Employee benefits expense	17	26.98	21.02
	(d) Finance Cost	18	4.03	11.68
	(e) Other expenses	19	54.72	68.46
	Total expenses		**1,322.70**	**2,263.71**
V	Profit before exceptional and extraordinary items and tax (III-IV)		**209.18**	**290.17**
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)		**209.18**	**290.17**
VIII	Extraordinary Items - Gain / (Loss)			
IX	Profit before tax , Remuneration & Interest to Partners (VII- VIII)		**209.18**	**290.17**
	Interest on Capital		-	-
	Remuneration to Partners		-	15.00
X	Profit Before Tax		**209.18**	**275.17**
XI	Tax expense:			
	(a) Current tax			
	(b) Excess/Short provision of tax relating to earlier years			
	(c) Deferred tax			
XII	**Profit/(Loss) for the period from continuing operations (X-XI)**		**209.18**	**275.17**
XIII	Profit/(loss) from discontinuing operations			
XIV	Tax expense of discontinuing operations			
XV	**Profit/(loss) from discontinuing operations (after tax) (XIII-XIV)**		-	-
XVI	Profit/(Loss) for the year (XI+XIV)		**209.18**	**275.17**
	The accompanying notes are an integral part of the financial statements	1-19		

As per our report of even date attached.
FOR VCA & ASSOCIATES
Firm Reg. No.: 114414W

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

(CA. RUTVIJ VYAS)
PARTNER
Membership No. : 109191
UDIN :22109191ARYNIR9921
PLACE: VADODARA
DATE :13/09/2022

FOR KAMLESH GANDHI PROJECTS

PLACE : VADODARA
DATE :13/09/2022

KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended, 31 March 2022

Note - 2 Owners' Capital Account

Rs. in lacs

Current Year

Sr.no	Name of Partner/ Proprietor/ owner	Share of Profit / (Loss) (%)	As at 1st April 2021 (Opening Balance)	Capital Introduced/ contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share Share of Profit / Loss for the year	As at 31st March 2022 (Closing Balance)
1	KAMLESH GANDHI	30	488.71	104.47	0.00	0.00	105.74	62.75	550.19
2	MENA GANDHI	20	51.24	15.51	0.00	0.00	1.78	41.84	106.80
3	RAKESH PATEL	25	289.48	175.00	0.00	0.00	535.78	52.30	-19.01
4	TORAL PATEL	25	261.94	0.00	0.00	0.00	183.24	52.30	130.99
	TOTAL	100	1,091.36	294.98	0.00	0.00	826.54	209.18	768.98

Rs. in lacs

Previous year

Sr.no	Name of Partner/ Proprietor/ owner	Share of Profit / (Loss) (%)	As at 1st April 2020 (Opening Balance)	Capital Introduced/ contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share Share of Profit / Loss for the year	As at 31st March 2021 (Closing Balance)
1	KAMLESH GANDHI	30	446.22	0.00	15.00	0.00	55.07	82.55	488.71
2	MENA GANDHI	20	-3.74	0.00	0.00	0.00	0.06	55.03	51.24
3	RAKESH PATEL	25	374.76	96.00	0.00	0.00	250.07	68.79	289.48
4	TORAL PATEL	25	139.22	150.00	0.00	0.00	96.07	68.79	261.94
	TOTAL	100	956.47	246.00	15.00	0.00	401.27	275.17	1091.36

VCA & ASSOCIATES * VADODARA * CHARTERED ACCOUNTANTS

KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 3 Borrowings

Rs. in lacs

3	Borrowings	Long Term		Short Term	
		31st March 2022	31st March 2021	31st March 2022	31st March 2021
	Secured				
(a)	**Term loans**	41.95	53.91	-	-
	from banks				
	from other parties				
(b)	**Loans repayable on demand**	-	-	-	-
	from banks				
	from other parties				
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	**41.95**	**53.91**	-	-
	Unsecured				
(a)	**Term loans**				
	from banks				
	from other parties	18.00	11.50		
(b)	**Loans repayable on demand**				
	from banks	-	-	-	-
	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	**18.00**	**11.50**	-	-
	Total (A) + (B)	**59.95**	**65.41**		-

VCA & ASSOCIATES
VADODARA
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KAMLESH GANDHI PROJECTS

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 4 Trade Payables

Rs. in lacs

5	Trade payables	31st March 2022	31st March 2021
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	64.47	121.35
	Total Trade payables	**64.47**	**121.35**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31st March 2022	31st March 2021
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMEDAct, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

Note : **Assessee does not have any system of identifying creditors under Micro, Small and Medium Enterprises hence not shown.**

Note - 5 Other current liabilities

Rs. in lacs

6	Other current liabilities	31st March 2022	31st March 2021
(a)	Current maturities of finance lease obligations (Refer note XX)	-	-
(b)	Advance From Customer	707.17	-26.98
	Total Other current liabilities	**707.17**	**-26.98**

Note - 6 Provisions

Rs. in lacs

4	Provisions	Long term		Short term	
		31st March 2022	31st March 2021	31st March 2022	31st March 2021
(a)	**Provision for employeebenefits**				
	Provision for gratuity	-	-	-	-
	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**				
	GST Payable			15.60	8.70
	TDS Payable			2.69	2.79
	Professional Tax Payable			0.05	0.05
	Total Provisions	-	-	**18.34**	**11.54**

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

KAMLESH GANDHI PROJECTS

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Rs. in lacs

7	Property, Plant and Equipment and Intangible Assets (owned assets)							
	TANGIBLE ASSETS							
Particulars /Assets	Freehold land	Buildings	Computer and Printer	Office equipment	Furniture & Fixtures	Vehicles	CC TV Camera	Total
Gross Block								
At 1st April, 2021	-		1.15	0.22		66.86	1.13	69.36
Additions	-	-	1.46		-	0.72	-	2.18
Deductions/ Adjustments	-	-			-		-	-
At 1st April, 2020	-	-	1.52	0.26	-	78.65	1.33	81.76
Addition	-	-	0.30	-	-	-	-	0.30
Deductions/ Adjustments	-	-	-	-	-	-	-	-
At 31st March, 2022	-	-	**2.61**	**0.22**	-	**67.58**	**1.13**	**71.54**
At 31st March, 2021	-	-	**1.82**	**0.26**	-	**78.65**	**1.33**	**82.06**
Depreciation/Adjustments								
At 1st April, 2021		-		-	-		-	-
Additions	-	-	0.75	0.04	-	10.08	0.17	11.04
Deductions/ Adjustments	-	-	-	-	-	-	-	-
At 1st April, 2020	-				-	-	-	-
Addition	-		0.67	0.04	-	11.80	0.20	12.71
Deductions/ Adjustments	-	-	-	-	-	-	-	-
As at 31st March, 2022	-	-	**0.75**	**0.04**	-	**10.08**	**0.17**	**11.04**
As at 31st March, 2021	-	-	**0.67**	**0.04**	-	**11.80**	**0.20**	**12.71**
Net Block								
As at 31st March, 2021	-	-	**1.15**	**0.22**	-	**66.85**	**1.13**	**69.37**
As at 31st March, 2022	-	-	**1.86**	**0.18**	-	**57.50**	**0.96**	**60.50**

Note : No Intangible assets hense no disclosures required.

VADODARA * CHARTERED ACCOUNTANTS *

KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 8 Loans and advances

Rs. in lacs

8 A	Loans and advances (Secured)	Long term		Short term	
		31st March 2022	31st March 2021	31st March 2022	31st March 2021
(a)	**Capital advances**				
	Considered good	-	-	-	-
	Doubtful	-	-	-	-
	Less: Provision fordoubtful advances	-	-	-	-
	(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (specify nature)Pawan Incorporation	-	-	-	
	Prepaid expenses	-	-	-	
	Advancetax and tax deducted at source [Net of provision for income tax of Rs. (previous year Rs.)]	-	-	180.54	50.37
	CENVAT credit receivable				
	VAT credit receivable				
	Service tax credit receivable				
	GST input credit receivable				
	Security Deposits				
	Balance with government authorities				
	(b)	-	-	180.54	50.37
	Total (a)+(b) (A)	-	-	180.54	50.37

Rs. in lacs

8 B	Loans and advances(Unsecured)	Long term		Short term	
		31st March 2022	31st March 2021	31st March 2022	31st March 2021
(a)	**Capital advances**				
	Considered good				
	Doubtful				
	Less: Provision for doubtful advances				
	(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	**Other loans and advances (specify nature)**	200.45	0.27	-	-
	Prepaid expenses				
	Advancetax and tax deducted at source [Net of provision for income tax of Rs. (previous year Rs.)]	-	-	-	-
	Security Deposits			-	-
	Balance with government authorities				
	(b)	200.45	0.27	-	-
	Total (a)+(b) (B)	200.45	0.27	-	-
	Total (A + B)	**200.45**	**0.27**	**180.54**	**50.37**

VCA & ASSOCIATES
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KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 9 Other non-current assets

Rs. in lacs

9	Other non-current assets	31st March 2022	31st March 2021
(a)	Security Deposits	3.62	2.23
	Total other non-current other assets	**3.62**	**2.23**

Note - 10 Inventories

Rs. in lacs

10	Inventories	31st March 2022	31st March 2021
(a)	Raw materials	-	-
(b)	Work-in-progress	545.35	733.86
(c)	Finished goods	-	
(d)	Stock-in-trade	-	-
(e)	Stores and spares	-	-
(f)	Loose Tools	-	-
(g)	Others (Specify nature) [Goods in Transit to be disclosed under relevant sub-head of inventories]	-	-
	Total	**545.35**	**733.86**

Note - 11 Trade receivables

Rs. in lacs

11	Trade receivables	31st March 2022	31st March 2021
	Outstanding for a period less than 6months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Total (A)	-	-
	Outstanding for a period exceeding 6months from the date they are due for receipt		
(a)	Secured Considered good	2.45	1.46
(b)	Unsecured considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables		
	Total(B)	2.45	1.46
	Total (A+B)	**2.45**	**1.46**

VCA & ASSOCIATES
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KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 12 Cash and Bank Balances

Rs. in lacs

12	Cash and Bank Balances		31st March 2022	31st March 2021
A	**Cash and cash equivalents**			
(a)	On current accounts		625.83	404.81
(b)	Cash credit account (Debit balance)		0.00	0.00
(c)	Fixed Deposits		0.00	0.00
	Deposits with original maturity of		0.00	0.00
(d)	Cheques, drafts on hand		0.00	0.00
(e)	Cash on hand		0.17	0.32
	Total	(I)	**626.00**	**405.12**
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		0.00	0.00
(ii)	Deposits with original maturity for more		0.00	0.00
(iii)	Margin money or deposits under lien		0.00	0.00
(iv)	Others		0.00	0.00
	Total other bank balances	(II)	**0.00**	**0.00**
	Total Cash and bank balances	(I+II)	**626.00**	**405.12**

Note - 13 Revenue from operations

Rs. in lacs

13	Revenue from operations	31st March 2022	31st March 2021
(a)	Sale of products	1508.99	2547.68
(b)	Sale of services	0.00	0.00
(c)	Other Operating Revenues	7.21	5.69
	Revenue from operations (Gross)	**1516.19**	**2553.37**
	Less: Excise duty	0.00	0.00
	Revenue from operations (Net)	**1516.19**	**2553.37**

Note - 14 Other Income

Rs. in lacs

14	Other Income	31st March 2022	31st March 2021
	Interest on Loans (Advance)	15.18	0.00
	Discount	0.51	0.51
	Total	**15.69**	**0.51**

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KAMLESH GANDHI PROJECTS
Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 16 Depreciation and amortization expense

Rs. in lacs

16	Depreciation and amortization expense	31st March 2022	31st March 2021
(a)	on tangible assets	11.04	12.71
(b)	on intangible assets	0.00	0.00
	Total Depreciation and amortization expense	**11.04**	**12.71**

Note - 17 Employee benefits expense

Rs. in lacs

17	Employee benefits expense	31st March 2022	31st March 2021
(a)	Salaries, wages, bonus and other allowances	24.35	19.03
(b)	Gratuity expenses	0.00	0.00
(c)	Staff welfare expenses	2.63	1.99
	Total Employee benefits expense	**26.98**	**21.02**

Note - 18 Finance cost

Rs. in lacs

18	Finance cost	31 March 2022	31st March 2021
(a)	Interest expense		
	(i) On bank loan	4.03	4.97
	(ii) On Unsecure loan	0.00	6.71
(b)	Other borrowing costs	0.00	0.00
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	0.00	
(d)	Bank Charges	0.00	0.01
	Total	**4.03**	**11.68**

Note - 19 Other expenses

Rs. in lacs

19	Other expenses	31 March 2022	31st March 2021
1	Advertisement Expense	5.81	12.08
2	Commission & Brokrage Exp	1.20	0.51
3	Conveyance Expense	0.42	0.57
4	Donation	0.00	0.01
5	Insurance expense	2.81	3.21
6	Interest on Late payment	0.05	0.22
7	Legal & Professional Charges	18.62	31.14
8	Legal Expense	1.15	0.00
9	Office Expense	6.30	2.40
10	Petrol Exp	2.68	2.57
11	Postage & Courier expense	0.03	0.07
12	Printing & Stationery Expense	0.33	0.44
13	Professional Tax	0.02	0.02
14	Rent Expenses	8.40	6.30
15	Repairs & maintainance	3.82	2.57
16	Sales Promotion expense	0.00	3.55
17	Security Expense	0.00	2.16
18	Stamp Duty Expense	2.4	0.00
19	Telephone & Internet Expense	0.41	0.43
20	Travelling Expense	0.28	0.19
	Total	**54.72**	**68.46**

VCA & ASSOCIATES VADODARA CHARTERED ACCOUNTANTS

KAMLESH GANDHI PROJECTS

Notes forming part of the Financial Statements for the year ended 31st March, 2022

Note - 15 Cost of goods sold

Rs. in lacs

15	Cost of goods sold	31st March 2022	31st March 2021
(A)	**Cost of raw material and packing material consumed**		
	Raw material and packing material consumed		
(i)	Inventory at the beginning of the year	0.00	0.00
(ii)	Add: Purchases during the year	962.2	1144.42
(iii)	Add: Direct expense during the year **	75.23	27.47
(iv)	Less: Inventory at the end of the year	0.00	0.00
	Cost of raw material and packing material consumed (I)	**1037.43**	**1171.89**
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	0.00	0.00
(ii)	Add: Purchases during the year	0.00	0.00
(iii)	Add: Direct expense during the year	0.00	0.00
(iv)	Less: Inventory at the end of the year	0.00	0.00
	Cost of other material consumed (II)	**0.00**	**0.00**
	Total raw material consumed (I+II) (A)	**1037.43**	**1171.89**
(B)	**Purchases of stock-in-trade**		
(i)	Raw material 1	0.00	0.00
(ii)	Raw material 2	0.00	0.00
	Total (B)	**0.00**	**0.00**
(C)	**Changes in inventories of finished goods, work in progress and stock- in trade**		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	0.00	0.00
(ii)	Work in progress	733.86	1711.82
(iii)	Finished goods	0.00	0.00
	Inventories at the end of the year:		
(i)	Stock-in-trade	0.00	0.00
(ii)	Work in progress	545.35	733.86
(iii)	Finished goods	0.00	0.00
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	**188.51**	**977.95**
	Total(A+B+C)	**1225.94**	**2149.84**

** Direct expense during the year

Particulars	31st March 2022	31st March 2021
Site Expense	11.52	2.64
Electricity Bill Expense	9.83	5.15
GST	11.07	0.46
Transportation Expense Others	42.81	19.22
TOTAL	**75.23**	**27.47**

VCA & ASSOCIATES
VADODARA
CHARTERED ACCOUNTANTS