

VISION INFRA
3343, Burudgalli, Above Gundecha Agencies, Ahmednagar

Previous Year : - 2021-22

STATUS - Partnership Firm

PAN NO.- AANFV1944R

Asstt. Year : - 2022-23

D.O.F. - 28/10/2015

STATEMENT OF TOTAL INCOME

INCOME FROM BUSINESS :

Book Profit as per profit & Loss a/c 111486717

Less: Interest on capital

Chetan Gandhi	3004010	
Sachin Gandhi	2420215	
Sameer Gandhi	1716196	7140422

Less: Remuneration to

Chetan Gandhi	3000000	
Sachin Gandhi	3000000	
Sameer Gandhi	3000000	9000000

16140422

95346295

TAX POSITION :

Tax Payable	28603889
Add : Surcharge @ 12%	3432467
	32036355

Add : Education Cess 4%

Tax Payable	1281454
	33317809

Less :

TDS	16233217	
TCS	6050402	22283619

11034190

Add : Interest u/s

234B	662046	
234C	557221	

1219267

Tax Payable

12253457

12253460

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

1. **We** have examined the **balance sheet** as on 31st March **2022** , and the **profit and loss account** for the period beginning from **01-Apr-2021** to ending on **31-Mar-2022** attached herewith, of

Name	Vision Infra
Address	303, Madhuban Apts 19-Maharashtra , 91-India . Pincode - 414001
PAN	AANFV1944R

Aadhaar Number of the assessee, if available

2. **We** certify that the balance sheet and the **profit and loss account** are in agreement with the books of account maintained at the head office at **Ahmednagar** and **0** branches.
3. a. **We** report the following observations/comments/discrepancies/inconsistencies if any:
THE PARTICULARS PROVIDED HEREIN ARE BASED ON INFORMATION AND EXPLANATION GIVEN TO US AND THE BOOKS OF ACCOUNTS PRODUCED BEFORE US FOR AUDIT BY THE PARTNERS.THE VOUCHERS OF EXPENSES AND INCOMES ARE TEST CHECKED.THE BALANCES OF SUNDRY DEBTORS AND CREDITORS ARE SUBJECT TO COFIRMATION
- 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 purposes of the audit.
- B. In **our** opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from **our** examination of the books.
- C. In **our** opinion and to the best of **our** information and according to the explanations given to **us** the said accounts, read with notes thereon, if any, give a true and fair view:-
- i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March **2022** ; and
- ii. In the case of the **profit and loss account**, of the **Profit** of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In **our** opinion and to the best of **our** information and according to the explanations given to **us** , the particulars given in the said Form No. 3CD are true and correct, subject to the following observations/qualifications, if any:

Sl. No.	Qualification Type	Observations/Qualifications
		No records added

Accountant Details



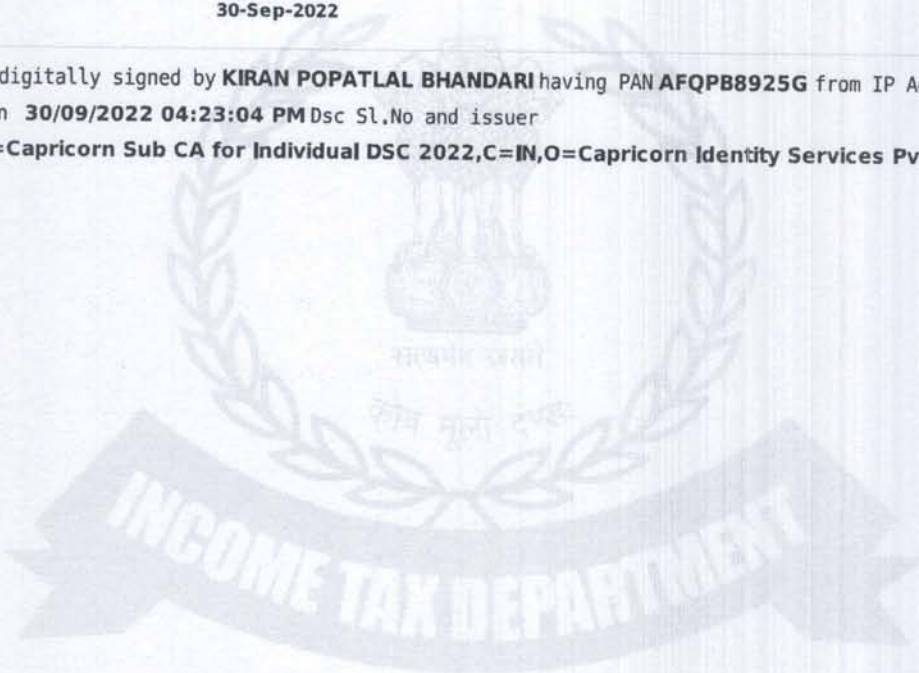
Acknowledgement Number:587460470300922

Name	Kiran P Bhandari
Membership Number	110724
FRN (Firm Registration Number)	0101173W
Address	F-Building,3 & 4,opp.Maliwada Bus stand 19-Maharashtra , 91-India , Pincode - 414001



Date of signing Tax Audit Report	28-Sep-2022
Place	112.133.217.117
Date	30-Sep-2022

This form has been digitally signed by **KIRAN POPATLAL BHANDARI** having PAN **AFQPB8925G** from IP Address **112.133.217.117** on **30/09/2022 04:23:04 PM** Dsc Sl.No and issuer **462898335710CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**



PART - A

1. Name of the Assessee	Vision Infra
2. Address of the Assessee	303, Madhuban Apts 19-Maharashtra , 91-India , Pincode - 414001
3. Permanent Account Number (PAN)	AANFV1944R
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same ?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 19-Maharashtra	27 AANFV1944R 1Z8

5. Status	Firm
6. Previous year	01-Apr-2021 to 31-Mar-2022
7. Assessment year	2022-23

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

No records added

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?



Sl. No.	Name	Profit Sharing Ratio (%)
1	Sachin Gandhi	33.33
2	Chetan Gandhi	33.33

Acknowledgement Number:587460470300922

3	Sameer Gandhi	33.34
---	---------------	-------

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ? **No**

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	RENTING OF MACHINERY	Renting of other machinery n.e.c.	08009
2	WHOLESALE AND RETAIL TRADE	Wholesale of other machinery, equipment and supplies	09019

(b). If there is any change in the nature of business or profession, the particulars of such change ? **No**

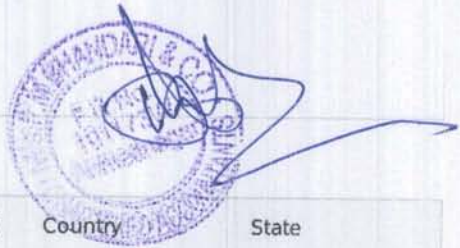
Sl. No.	Business	Sector	Sub Sector	Code
No records added				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ? **No**

Sl.No.	Books prescribed
No records added	

(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.)

Same as 11(a) above



Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	Bank book	303, Madhuban Apts,		Ahmednagar	414001	91-India	19-Maharashtra
2	Cash book	303, Madhuban Apts,		Ahmednagar	414001	91-India	19-Maharashtra
3	Journal	303, Madhuban Apts,		Ahmednagar	414001	91-India	19-Maharashtra

Acknowledgement Number:587460470300922

4	Ledger	303, Madhuban Apts,	Ahmednagar	414001	91-India	19-Maharashtra
5	Purchase register	303, Madhuban Apts,	Ahmednagar	414001	91-India	19-Maharashtra
6	Sales register	303, Madhuban Apts,	Ahmednagar	414001	91-India	19-Maharashtra

(c). List of books of account and nature of relevant documents examined.

Same as 11(b) above

Sl. No.	Books examined
1	Bank book
2	Cash book
3	Journal
4	Ledger
5	Purchase register
6	Sales register
7	CASH BOOKLEDGERPURCHASESALES REGISTERBANK BOOKJOURNAL

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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
	No records added	

13.(a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?



Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

Acknowledgement Number:587460470300922

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ? **No**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. NO.	ICDS	Disclosure
1	ICDS I-Accounting Policies	The accompanying financial statements have been prepared on the historical cost convention basis. The business has employed the mercantile method of accounting as in the immediately preceding previous year as Certified by the director. The assessee has been consistently following the same method of accounting. There is no change in any of these methods.
2	ICDS II-Valuation of Inventories	Inventories are valued at cost or net realisable value (NRV), whichever is lower. There is no change in method of valuation of stock as compared to method employed in immediately preceding previous year.
3	ICDS IV-Recognition	Amount disclosed in financial statements recognized as revenue as there is reasonable certainty of its ultimate collection from sale of goods and rendering of services.
4	ICDS V-Tangible Fixed Assets	Fixed Assets are stated at cost less depreciation. Assessee has provided Depreciation on Fixed Assets on written down value method as per Income Tax Act, 1961.

14.(a). Method of valuation of closing stock employed in the previous year **Lower of Cost or Market rate**

(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	Decrease in profit
	No records added		

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

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
	No records added			



Acknowledgement Number:587460470300922

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

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:

Sl. No. of property	Details of property	Address 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-



Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	section (2) of section 56 applicable ?
1						₹ 0 ₹ 0

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:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 0	₹ 0	₹ 0	₹ 0	₹ 21,24,255	₹ 21,24,255	₹ 0	₹ 0	₹ 1,06,213	₹ 20,18,042
2	Plant and Machinery @ 15%	15	₹ 85,84,02,999	₹ 0	₹ 0	₹ 85,84,02,999	₹ 58,40,54,694	₹ 58,40,54,694	₹ 29,20,23,239	₹ 0	₹ 15,44,58,481	₹ 99,59,75,973
3	Plant and Machinery @ 40%	40	₹ 3,71,120	₹ 0	₹ 0	₹ 3,71,120	₹ 18,69,970	₹ 18,69,970	₹ 0	₹ 0	₹ 5,47,907	₹ 16,93,183

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils 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.
			No records added



Acknowledgement Number:587460470300922

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)]

Sl. No.	Description	Amount
No records added		

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

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

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.

Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
---------	-------------	--------



Acknowledgement Number:587460470300922

No records added

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(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:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
1		₹ 0											₹ 0



ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Acknowledgement Number:587460470300922

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

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.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
1		₹ 0											₹ 0	₹ 0

iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

v. Wealth tax under sub-clause (iia)

vi. Royalty, license fee, service fee etc. under sub-clause (iib)



₹ 0

₹ 0

₹ 0

Acknowledgement Number:587460470300922

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

Sl. No.	Date of payment	Amount of the payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(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;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
1	Interest	40(b)	₹ 71,40,421	₹ 71,40,421	₹ 0	7140421 (Interest debited in P & L A/c) less 7140421 (Interest allowable u/s 40b)
2	Remuneration	40(b)	₹ 90,00,000	₹ 90,00,000	₹ 0	9000000 (Remuneration debited in P & L A/c) less 9000000 (Remuneration allowable u/s 40b)

(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. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether 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. please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes



Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
---------	-----------------	-------------------	--------	-------------------	---	---

Acknowledgement Number:587460470300922

No records added

(e). Provision for payment of gratuity not allowable under section 40A(7); ₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9); ₹ 0

(g). Particulars of any liability of a contingent nature;

Sl. No.	Nature of Liability	Amount
1		₹ 0

(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;

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii). ₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. ₹ 0

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

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
1	Vision Infra Services	AALFV4640E		Common Partner	Labour Charges	₹ 33,97,588

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



Sl. No.	Section	Description	Amount
		No records added	

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

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
No records added					

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

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;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

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);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST	₹ 5,65,412
2	Sec 43B(a)- tax,duty,cess,fee etc	Taxes and duties: tds	₹ 19,82,181
3	Sec 43B(a)- tax,duty,cess,fee etc	Taxes and duties: tcs	₹ 6,23,872
4	Sec 43B(a)- tax,duty,cess,fee etc	Taxes and duties: professional tax	₹ 77,875



Acknowledgement Number:587460470300922

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

No

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

CENVAT /ITC	Amount	Treatment in Profit & Loss/Accounts
		No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
		No records added		

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia) ?

Not Applicable

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
				No records added				



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) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

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



Sl. No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of Repayment
1										₹ 0		₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount of primary adjustment	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 ?	Whether the excess money has been repatriated within the prescribed time ?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
---------	--	------------------------------	---	--	--	--

No records added

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

No

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0		₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022) ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
---------	---	---

No records added

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 :-

The image shows a handwritten signature in blue ink over a circular blue stamp. The stamp contains the text 'M. P. BHANDARI', 'Chartered Accountant', and '10/1/20'. The signature is written in a cursive style.

Acknowledgement Number:587460470300922

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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 an account payee bank draft.
1	GLOBAL INFRA EQUIPMENT	AHMEDNAGAR			₹ 10,90,143	No	₹ 10,77,543	Yes-Cheque	Account payee cheque
2	EQUIPMENT EXPRESS	AHMEDNAGAR			₹ 4,00,000	Yes	₹ 4,00,000	Yes-Cheque	Account payee cheque
3	JITENDRA GANDHI	AHMEDNAGAR			₹ 13,40,000	Yes	₹ 13,40,000	Yes-Cheque	Account payee cheque
4	SAHIL JITENDRA GANDHI	AHMEDNAGAR			₹ 3,00,000	Yes	₹ 3,00,000	Yes-Cheque	Account payee cheque
5	VINOD GANDHI	AHMEDNAGAR			₹ 11,64,000	Yes	₹ 1,18,78,114	Yes-Cheque	Account payee cheque
6	SAGAR DE SHMUKH	AHMEDNAGAR			₹ 2,00,000	No	₹ 4,10,000	Yes-Cheque	Account payee cheque
7	THE WORKS COMPANY	AHMEDNAGAR			₹ 2,00,00,000	Yes	₹ 2,00,00,000	Yes-Cheque	Account payee cheque
8	YES EQUIPMENT	AHMEDNAGAR			₹ 2,01,44,448	Yes	₹ 2,01,44,448	Yes-Cheque	Account payee cheque
9	YES EQUIPMENT LOAN	AHMEDNAGAR			₹ 15,00,000	No	₹ 26,00,000	Yes-Cheque	Account payee cheque

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	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.



Acknowledgement Number:587460470300922

No records added

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

b.(a). 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 transactions 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

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(b). 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 transactions 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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
---------	-------------------	----------------------	--	---	-------------------

No records added

b.(c). Particulars of each payment made 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 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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(d). Particulars of each payment made 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 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



Acknowledgement Number:587460470300922

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
No records added					

Note: 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 2695S or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

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

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account?	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.
1	EQUIPMENT EXPRESSES	AHMEDNAGAR			₹ 4,00,000	₹ 4,00,000	Yes-Cheque	Account payee cheque
2	GLOBAL INFRA EQUIPMENT	AHMEDNAGAR			₹ 11,54,313	₹ 10,77,543	Yes-Cheque	Account payee cheque
3	JITENDRA GANDHI	AHMEDNAGAR			₹ 13,40,000	₹ 13,40,000	Yes-Cheque	Account payee cheque
4	PRIYANIL POKHARNA	AHMEDNAGAR			₹ 5,00,000	₹ 6,90,000	Yes-Cheque	Account payee cheque
5	SAHIL JITENDRA GANDHI	AHMEDNAGAR			₹ 3,00,000	₹ 3,00,000	Yes-Cheque	Account payee cheque
6	SANJAY GANDHI PROVISION	AHMEDNAGAR			₹ 5,00,000	₹ 8,47,973	Yes-Cheque	Account payee cheque



Acknowledgement Number:587460470300922

7	VINOD GAND HI	AHMEDNAGAR	₹ 1,18,78,114	₹ 1,18,78,114	Yes-Cheque	Account pa yee cheque
8	SAGAR DESH MUKH	AHMEDNAGAR	₹ 4,40,000	₹ 4,10,000	Yes-Cheque	Account pa yee cheque
9	THE W ORKS COMP ANY	AHMEDNAGAR	₹ 2,00,00,000	₹ 2,00,00,000	Yes-Cheque	Account pa yee cheque
10	YES E QUIPM ENT	AHMEDNAGAR	₹ 2,01,44,448	₹ 2,01,44,448	Yes-Cheque	Account pa yee cheque

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	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
No records added					

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:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act



32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Acknowledgement Number:587460470300922

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	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/115BAD(To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
						Amount Order U/s & Date	
1			₹ 0	₹ 0	₹ 0	₹ 0	

b. Whether a change in share holding 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 ? **No**

Please furnish the details of the same. **₹ 0**

d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ? **No**

Please furnish the details of the same. **₹ 0**

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. **Not Applicable**

Please furnish the details of the same. **₹ 0**

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). **No**

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act,1961 and fulfils 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.
---------	--	---

No records added



34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? **Yes**

Acknowledgement Number:587460470300922

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PNEV12663 A	192	Salary	₹ 45,11,265	₹ 45,11,265	₹ 45,11,265	₹ 3,54,783	₹ 0	₹ 0	₹ 0
2	PNEV12663 A	194A	Interest other than Interest on securities	₹ 52,44,448	₹ 52,44,448	₹ 52,44,448	₹ 5,24,448	₹ 0	₹ 0	₹ 0
3	PNEV12663 A	194C	Payments to contractors	₹ 7,79,47,452	₹ 7,79,47,452	₹ 7,79,47,452	₹ 16,08,553	₹ 0	₹ 0	₹ 0
4	PNEV12663 A	194H	Commission or brokerage	₹ 54,34,775	₹ 54,34,775	₹ 54,34,775	₹ 2,71,738	₹ 0	₹ 0	₹ 0
5	PNEV12663 A	194-I	Plant / Machinery rent	₹ 9,46,72,519	₹ 9,46,72,519	₹ 9,46,72,519	₹ 19,11,106	₹ 0	₹ 0	₹ 0
6	PNEV12663 A	194-I	Land / Building / Furniture rent	₹ 33,33,400	₹ 33,33,400	₹ 33,33,400	₹ 3,33,340	₹ 0	₹ 0	₹ 0
7	PNEV12663 A	194J	Fees for professional or technical services	₹ 35,45,270	₹ 35,45,270	₹ 35,45,270	₹ 3,54,527	₹ 0	₹ 0	₹ 0
8	PNEV12663 A	194Q	Purchase of goods-exceeding Rs.50 lakh	₹ 1,84,74,09,020	₹ 1,84,74,09,020	₹ 1,84,74,09,020	₹ 18,46,387	₹ 0	₹ 0	₹ 0
9	PNEV12663 A	206C	Sale of other goods	₹ 2,68,91,14,911	₹ 2,68,91,14,911	₹ 2,68,91,14,911	₹ 28,82,369	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?



Yes

Please furnish the details:

Acknowledgement Number:587460470300922

Sl. No.	Tax deduction and collection Account Number (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	Please furnish list of details/transactions which are not reported.
1	PNEV12663A	24Q	31-May-2022	27-Apr-2022	Yes	
2	PNEV12663A	27EQ	15-Jul-2021	14-Jul-2021	Yes	
3	PNEV12663A	26Q	31-Jul-2021	04-Aug-2021	Yes	
4	PNEV12663A	27EQ	15-Oct-2021	14-Oct-2021	Yes	
5	PNEV12663A	26Q	31-Oct-2021	28-Oct-2021	Yes	
6	PNEV12663A	27EQ	15-Jan-2022	12-Jan-2022	Yes	
7	PNEV12663A	26Q	31-Jan-2022	31-Jan-2022	Yes	
8	PNEV12663A	26Q	31-May-2022	30-May-2022	Yes	
9	PNEV12663A	27EQ	15-May-2022	13-Apr-2022	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

No

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Amount of interest under section 201(1A)/206C(7) is payable (2)	Amount paid out of column (2) along with date of payment. (3)
		Amount	Date of payment
		₹ 0	₹ 0

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



Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0

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

A. Raw materials:

Acknowledgement Number:587460470300922

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

No

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.



38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

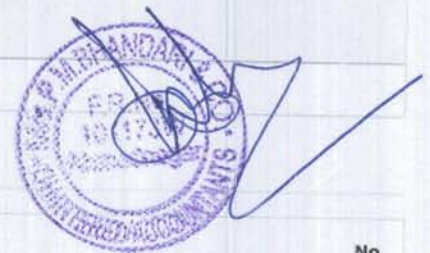
give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	2943097624		1582792780	
(b)	Gross profit / Turnover	479791543	2943097624 16.3	377106515	1582792780 23.83
(c)	Net profit / Turnover	95346298	2943097624 3.24	73859246	1582792780 4.67
(d)	Stock-in-Trade / Turnover	344873246	2943097624 11.72	66081080	1582792780 4.17
(e)	Material consumed / Finished goods produced				

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 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						



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

No

b. Please furnish

Acknowledgement Number:587460470300922

Sl. No.	Income tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ? **No**

b. Please furnish the following details:

Date of furnishing of report


c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

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 services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
No records added						

Accountant Details

Accountant Details

Name	Kiran P Bhandari
Membership Number	210724
FRN (Firm Registration Number)	0101173W
Address	 F-Building, 3 & 4, opp. Maliwada Bus stand 19-Maharashtra, 91-India, Pincode - 414001
Place	112.133.217.117

Date

30-Sep-2022

Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%	1	10-Oct-2021	10-Oct-2021	₹ 21,24,255	₹ 0	₹ 0	₹ 0	₹ 21,24,255
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	01-Apr-2021	01-Apr-2021	₹ 13,27,11,772	₹ 0	₹ 0	₹ 0	₹ 13,27,11,772
	2	31-Mar-2022	31-Mar-2022	₹ 45,13,42,922	₹ 0	₹ 0	₹ 0	₹ 45,13,42,922
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 40%	1	01-Apr-2021	01-Apr-2021	₹ 1,27,327	₹ 0	₹ 0	₹ 0	₹ 1,27,327
	2	31-Mar-2022	31-Mar-2022	₹ 17,42,643	₹ 0	₹ 0	₹ 0	₹ 17,42,643

Deductions Details (From Point No.18)



Acknowledgement Number:587460470300922

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Furnitures & Fittings @ 10%				
No records added				
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%				
	1	31-Mar-2022	₹ 20,99,20,421	<input checked="" type="checkbox"/>
	2	01-Apr-2021	₹ 8,21,02,818	<input type="checkbox"/>
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 40%				
No records added				



This form has been digitally signed by **KIRAN POPATLAL BHANDARI** having PAN **AFQPB8925G** from IP Address **112.133.217.117** on **30/09/2022 04:23:04 PM** Dsc Sl.No and issuer **462898335710CN=Capricorn Sub CA for Individual DSC 2022,C=IN,O=Capricorn Identity Services Pvt Ltd.,OU=Certifying Authority**

VISION INFRA
3343, Burudgalli, Above Gundecha Agencies, Ahmednagar

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	Notes	31ST MARCH 2022
I. Revenue from operations	2.15	2943097623.62
II. Other Income	2.16	10468348.99
III. Total Revenue		2953565972.61
IV. Expenses:		
Cost of materials consumed	2.17	2463306082.30
Employee benefit expense	2.18	71347952.00
Financial costs		101784586.3
Depreciation and amortization expense		155112601.82
Other expenses	2.19	50528032.93
Interest & Remuneration to partners		16140422.22
IV. Total Expenses		2858219677.55
V. Profit before exceptional and extraordinary items and tax	(III - IV)	95346295.06
VI. Exceptional Items		
VII. Profit before extraordinary items and tax (V - VI)		95346295.06
VIII. Extraordinary Items		
IX. Profit before tax (VII - VIII)		95346295.06
X. Tax expense:		
(1) Current tax		
(2) Deferred tax		
XI. Profit(Loss) from the period from continuing operations	(IX-X)	95346295.06
XII. Profit/(Loss) from discontinuing operations		
XIII. Tax expense of discounting operations		
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV. Profit/(Loss) for the period (XI + XIV)		95346295.06
XVI. Profit/(Loss) for the year		95346295.06

The accompanying notes are an integral part of the financial statements.

As per Our Report of Even Date

For M/s. P. M. Bhandari & Co.

Chartered Accountants

Kiran P. Bhandari

Partner

Date : 29/09/2022

Place : Ahmednagar

UDIN - 22110724AXMDSA9060



For Vision Infra

Partner

VISION INFRA
3343, Burudgalli, Above Gundecha Agencies, Ahmednagar

BALANCE SHEET AS AT 31st MARCH 2022

Particulars	Note No	31ST MARCH 2022
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2.1	270306997.87
(2) Non-Current Liabilities		
(a) Long-term borrowings -Term Loan	2.2	1236130713.53
(b) Long term borrowings - Cash Credit	2.3	51144026.28
(c) Other Long term liabilities		
(d) Long term provisions		
(3) Current Liabilities		
(a) Short-term borrowings	2.4	20487969.00
(b) Trade payables		
- Trading	2.5	194508559.25
- Capital Goods	2.6	161805218.57
(c) Other current liabilities		
(d) Short-term provisions	2.7	12149773.50
Total		1946533258.00
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	2.8	999687200.17
(ii) Intangible assets		
(iii) Capital work-in-progress		
(iv) Intangible assets under development		
(b) Non-current investments	2.9	9547742.34
(c) Deferred tax assets (net)		
(d) Long term loans and advances	2.10	12594700.00
(e) Other non-current assets		
(2) Current assets		
(a) Current investments		
(b) Inventories	2.11	344873246.92
(c) Trade receivables	2.12	376219415.63
(d) Cash and cash equivalents	2.13	16528154.77
(e) Short-term loans and advances		
(f) Other current assets	2.14	187082798.17
Total		1946533258.00

The accompanying notes are an integral part of the financial statements.

As per Our Report of Even Date

For M/s. P. M. Bhandari & Co.

Chartered Accountants

Kiran F. Bhandari

Partner

Date : 29/09/2022

Place : Ahmednagar

Udin - 22110724 AXmDSA9060

For Vision Infra

Partner



NOTE - 2 : NOTES ON ACCOUNTS 2022

2.1 : SHARE CAPITAL

<u>Share Capital</u>	As at 31 March 2022
	Amount
Authorised	
Partners Fixed Capital	
- Chetan Gandhi	5,00,66,840.97
- Sachin Gandhi	4,03,36,923.74
- Sameer Gandhi	2,86,03,272.25
Partners Current Capital	
- Chetan Gandhi	1,77,37,953.41
- Sachin Gandhi	6,56,29,694.28
- Sameer Gandhi	6,79,32,313.22
Total	270306997.87

2.2 : LONG TERM BORROWINGS-TERM LOAN

<u>Particulars</u>	As at 31 March 2022
Secured Loans	
HDFC Bank Finance	23,01,40,574.62
Axis Bank Finance	11,36,64,207.00
Caterpillar Financial Services	1,72,10,389.99
Citicorp India Finance	1,56,13,489.83
CNH Capital Finance	4,81,38,664.94
HDB Finance	3,21,03,926.00
ICICI Bank Finance	18,86,30,189.80
Indusind Bank Loan	5,18,82,022.88
John Deere Financial	14,80,22,738.91
Kotak Mahindra Finance	6,69,26,417.58
Mahindra And Mahindara Finance	3,82,59,191.68
MSME Loan	6,99,85,590.35
SREI Finance	80,79,250.95
Sundaram Finance Limited	2,22,47,287.00
Tata Capital Finance-Loan	5,55,25,560.00
Yes Bank Finance	9,87,67,212.00
Cholamandalam Investment -Emi-29920	9,34,000.00
Ocean Capital Market Ltd	3,00,00,000.00
Total	1236130713.53




2.3 : LONG TERM BORROWINGS -CASH CREDIT

<u>Particulars</u>	<u>As at 31 March 2022</u>
Yes Bank CC 063084600000621	5,11,44,026.28
Total	5,11,44,026.28

2.4 : SHORT TERM BORROWINGS

<u>Particulars</u>	<u>As at 31 March 2022</u>
Unsecured Loans	
Aquarius Traders -Reshma Deshmukh	13,00,000.00
Ganesh Yadav	8,90,000.00
Nilesh Pokharna	24,90,000.00
Shailesh Pokharna	11,00,000.00
Surekha Gandhi	8,17,000.00
Yes Equipment	26,00,000.00
Priya Nilesh Pokharna	3,15,000.00
Sanjay Gandhi Provision	3,47,973.00
Tijabai Sobhchand Gandhi	1,06,27,996.00
Total	20487969.00

2.5 : TRADE PAYABLES -Trading

<u>Particulars</u>	<u>As at 31 March 2022</u>
Trade Payables -Credit Balances	
Sundry Creditors Crusher	12952547.96
Sundry Creditor-Repair& Maintance	131641.00
Sundry Creditors - Admin	1245653.90
Sundry Creditors- Purchase Material	93893838.10
Sundry Creditor - Transportor	17043749.50
Sundry Creditors - Hiring	2195620.03
Sundry Creditors - Services	37423750.37
Sundry Creditors -Others	134173.00
Sundry Creditors -Trading	33642361.43
	198663335.29
Trade Payables -Dedit Balances	
Srei Equipment Finance Ltd	796600.76
Sundry Creditors-Trading	2820360.00
Sundry Creditors - Insurance Services	537815.28
	4154776.04
Total	194508559.25



2.6 : TRADE PAYABLES -Capital Goods

<u>Particulars</u>	<u>As at 31 March 2022</u>
DRS Earthwork Pvt Ltd Trading	81262217.46
Voltas Limited -Tamil Nadu	80543001.11
Total	161805218.57

2.7 : SHORT TERM PROVISIONS

<u>Particulars</u>	<u>As at 31 March 2022</u>
GST RCM Payable	565412.00
TDS Payable	1982180.50
TCS Payable	623872.00
Professional Tax Payable	77875.00
Salary Payable	8437344.00
P F Payable	460050.00
Esic Payment FY 21-22	3040.00
Total	12149773.50

2.9 : NON CURRENT INVESTMENT

<u>Particulars</u>	<u>As at 31 March 2022</u>
Accured Interest on HDFC Bank FD	111268.80
Accured Interest on Axis Bank FD	35061.00
FD Against BG Of L&T	290000.00
FD Booked 50300534844592	3000000.00
Deposits	6111412.54
Total	9547742.34



2.10 : LONG TERM LOANS AND ADVANCES

<u>Particulars</u>	<u>As at 31 March 2022</u>
Global Infra	6,16,100.00
Jitendra Gandhi	50,00,000.00
Namo Creation - Jitendra Gandhi	2,30,100.00
Sanket Gandhi	40,50,000.00
Balance Receivable Against 21341138	14,32,800.00
Balance Receivable Against 21341851	8,55,700.00
Sagar Deshmukh Loan	4,10,000.00
Total	12594700.00

2.11 :INVENTORIES

<u>Particulars</u>	<u>As at 31 March 2022</u>
Stock of Vehicle	12,75,000.00
Machinery Inventory	17,41,84,170.84
Rental Stock	16,94,14,076.08
Total	34,48,73,246.92




2.12 : TRADE RECEIVABLES

Particulars	As at 31 March 2022
<u>Sundry Debtors Having Debit Balance</u>	
Ashoka Buildcon Ltd	67,75,613.97
Balajee Infratech & Construction Pvt Ltd	53,41,401.33
Elsamex Maintenance Serives	69,69,779.84
Jmc Projects (India) Ltd	1,06,85,956.94
Markolines Traffic Controls Private Limited	41,17,922.65
Oriental Structural Engineers Pvt Ltd	10,05,683.44
Sharda Ventures Pvt Ltd	2,15,51,765.26
S.M.Autade Pvt Ltd.	97,00,988.88
Hitex Infra Projects	10,54,985.41
Jay Bharat Roadlines	7,01,031.05
Laxmi Builder	6,84,771.01
Rithwik Projects Pvt Ltd	8,04,490.09
R K Chavan Infrastructure Pvt Ltd- Chattisgarh	2,03,752.65
Sairaj Civil Engineers Jaw Crusher	13,91,133.00
Sairaj Developers - Jcb Js 200	2,50,000.00
Sanjay Singhi	6,63,417.78
Sew Infrastructure Ltd - Telangana	60,744.06
Sharda Construction & Corporation Pvt. Ltd-Karnatak	3,42,990.03
Tpl Sibmost Jv	2,02,926.56
Global Infra Equipment	64,170.00
Export Trading Sales Debtors	3,03,350.02
Akash Builders And Developers	19,64,000.00
Aryan Construction	1,44,000.00
Asa Singh & Sons	57,000.00
Balaji Sand & Building Material Suppliers	1,99,700.00
Hi-Tech Earthmovers	1,00,000.00
H R Earthmovers	9,18,000.00
Kiran V Shinde - Hyundai 210	5,00,000.00
M/S. Samruddhi Infra	8,60,000.00
Narendra Sharma Construction Private Limited	50,000.00
Premier Shipping Services	28,07,308.27
Rajendra Singh Kilendar Constructions Pvt-Mp-Trading	3,99,293.00
Rank Silicon And Ind Ustries Pvt Ltd	5,00,000.00
Venus Infracon-Trading Debtors	1,90,000.00
Vikram Dhoot	60,750.00
L & T ECC Limited	2,97,20,881.84
Equipment Hub -Trading	14,40,22,777.30
Afcons Infrastructure Ltd	2,13,97,027.82
Ceigall India Ltd	72,23,937.91
Dilip Buildcon Limited	13,97,875.64
Gayatri Project Ltd	23,73,213.79
Megawide Constructions Dmcc Group	2,19,24,391.05
Modern Road Makers Pvt Ltd	33,82,847.48
Monte Carlo Ltd	14,41,393.64



Ncc Ltd	68,83,522.73
Rohan Builders (I) Pvt Ltd	32,219.61
Sarus Infrastructure Pvt Ltd Group	38,92,481.67
Shapoorji Pallonji & Company Pvt Ltd	1,06,255.20
Src Infrastructure Pvt Ltd Group	52,26,443.94
Thriveni Earthmovers Pvt Ltd	98,90,461.97
Aic Infrastructures Pvt Ltd	22,41,419.07
Apex Tarmac Pvt Ltd	2,50,118.52
Arcanjo Constructions Pvt. Ltd (Drs)	27,000.00
B G Shirke Construction Technology Pvt Ltd	12,12,781.00
Bscpl Infrastructure Limited	1,36,292.47
C4 Infrastructure Pvt Ltd	7,720.00
Desai Infra Projects	27,162.00
Deshmukh And Company	3,23,600.17
Ganesh Enterprises (Drs.)	1,09,860.97
Gaurav Enterprises (Drs)	6,408.12
Ghv (India) Pvt Ltd.	5,22,001.93
Gvpr Engineers Ltd ,Parwana	3,69,898.65
Gvpr Engineers Pvt Ltd	41,68,069.17
Hpm Infra Llp-Debtors	62,09,790.19
Ibrahim Sharif	10,07,956.06
Itd Cementation India Ltd	32,626.02
J K S Constructions	51,040.00
Joshi Transport & Technical Services (Drs)	3,64,857.00
Kcc Buildcon Pvt Ltd.	93,585.82
Kmv Projects Ltd, Goa	28,71,682.30
Krishang Infracore Llp	3,41,390.81
Kushwah Construction Company	1,60,000.00
Maruti Infra Creation Pvt Ltd	2,50,203.52
Mehul Construction Co Pvt Ltd	62,79,392.38
Mm Shawl Engrs And Cont Pvt. Ltd	1,00,205.04
Morth Infrastructure Pvt Ltd	5,29,470.80
Nain Enterprises(Drs)	36,54,708.55
Navayuga Engineering Company Ltd, (Drs)	17,76,483.00
Nikhil Construction - Rental	50,832.91
Patil Constructions & Infrastructure Ltd.	12,60,631.24
Pioneer Global Projects Pvt. Ltd.	4,62,146.78
P K Constroproject Pvt Ltd	3,94,831.00
Prayova Infrastructure Pvt Ltd (Dr)	9,96,229.80
Prn Infracore , Belgaum	1,96,433.28
Psr Projects	91,467.44
Rajkeshari Projects Ltd	9,79,977.90
Raj Path Infracore Pvt Ltd	1,37,03,874.79
Rmpl Construction Company	23,96,150.00
Rudranee Infrastructure Ltd.	9,94,225.90
Sadbhav Engineering Ltd Gadag	9,04,722.40
Sadbhav Infrastructure Project Ltd	9,87,669.79
Sascon Infrastructure	6,94,571.10
Sascon Infrastructure India Pvt Ltd	13,71,330.72
Save Environment Management & Engineering Pvt Ltd	2,27,500.00
Shelke Constructions Pvt Ltd.	3,05,743.29




 F.R.No. 10/173W
 Ahmednagar
 CHARTERED ACCOUNTANTS

Shree Associates (Drs)	6,51,575.29
Shreeji Infrastructure India Pvt Ltd	2,33,044.87
Shree Kashi Vishwanath Infra Projects P Ltd Nanded	5,80,201.27
Shri Aruna Construction Pvt Ltd	8,05,808.74
Shri Krishnadevaraya Constructions	77,000.00
Tacon Infrastructure Pvt Ltd	10,62,877.19
Trupti Infrastructure Pvt Ltd	3,62,355.08
Vijaya Lakshmi Construction	24,908.04
Vijay Vihan Creator (Jv)	1,62,682.13
Vinod N Maniyar	61,075.02
Vishwa Samudra Engineering P. Ltd	65,574.07
Vishwa Samudra Engineering Pvt Ltd. Goa	22,02,148.30
Yogesh D Dhapatkar	1,54,217.80
Dilip Buildcon Ltd Bokaro	49,895.00
Monte Carlo Ltd Shirdi	7,27,657.00
Monte Carlo Ltd Shirdi Withheld	64,673.00
Pf Deduction Monte Carlo Ltd Shirdi	44,896.64
Monte Carlo Ltd Rimuli	66,725.00
Afcons Infrastructure Ltd.	1,34,66,050.18
B G Shirke Constructions Pvt Ltd	70,046.00
-Dilip Buildcon Limited	13,58,419.72
Dilip Buildcon Ltd , Nadiad	51,151.00
Gayatri Projects Ltd	12,33,452.45
Megawide Construction Dmcc	30,98,848.59
Mehul Construction Co, Pvt Ltd	27,17,035.00
Monte Carlo Ltd Amravati	1,66,477.70
Ncc Ltd.	4,02,366.06
Ncc Ltd , Telangana	15,04,826.00
Pnc Infra	2,01,303.00
Raj Infrastructure Pvt Ltd	11,094.00
Rajpath Infracon Pvt Ltd	11,86,773.00
Sharda Venture	84,09,533.18
Dilip Buidcon Ltd Bokaro	37,489.58
Dilip Buidcon Ltd	13,69,165.52
Montecarlo Ltd Akola	70,734.00
Montecarlo Ltd Shirdi	1,77,254.36
Oriental Structural Eng Ltd	1,82,598.00




Credit Balance	
D. P. Jain & Co. Infrastructure Pvt. Ltd.	2,40,684.68
Drn Infrastructure Engineers & Contractors	2,68,397.27
Balasaheb Enterprises	66,382.00
Brahma Infra	2,28,872.16
Kshreeraabd Constructions Pvt Ltd	5,02,073.59
Rbk Construction	57,44,841.69
R K Patil Infra Projects Pvt Ltd	3,00,000.00
Other Debtors	88,800.00
Gawade Group	1,45,70,079.56
Blue Sales And Service	6,00,000.00
Dinesh Nandania	8,00,000.00
Dodiya Ashokbhai Ram Bhai	2,25,000.00
Girjai Infrastructures Private Limited	20,00,000.00
Lakhman Hajabhai Jog	20,00,000.00
Laxman Poman	8,00,000.00
Madhusheth Thakur Infra Project	40,00,000.00
Ms M W Narkhede - Trading	2,50,100.00
Navkar Motors Prop - Bhandari Sunil Kant	17,75,000.00
Nileshbhai Rameshbhai Jalu	3,00,000.00
Panku Mahalaxmi-Tm 2016	10,89,998.00
Patel Eartmovers-Trading	12,00,000.00
Radbound Infrastructure-Grader	50,000.00
Rekha Bora - Zaxis 220 Excavator	3,40,000.00
Rkc Infrabuilt Private Limited	18,290.00
R K Engineers & Consultants	13,50,000.00
Sharda Udyog	50,00,000.00
Jandu Constructions Company	22,69,169.19
Aaditya Builders	1,72,273.52
Akshay Constructions	7,00,000.00
D G Belhekar And Company	21,079.87
Everest Infrastructure & Developer	2,47,969.80
Gangamai Industries And Construction	5,29,200.00
G Lakshmana	11,50,000.00
J M Shah	94,181.55
Roadlink Infratech Pvt Ltd	6,09,000.00
Rockwell Quarrying Crushing Private Limited	10,00,000.00
S A Sawant Constructions Pvt Ltd. (Drs)	1,55,225.00
Super Hitech Engineers	1,00,000.00
Nilesh Gugale	1,14,667.00
Nilesh Trading Co	2,00,000.00
Soniya Infracon Pvt Ltd	1,70,000.00
Arcanjo Constructions Pvt. Ltd.	7,08,000.00
Balajee Infratech & Constructions Pvt Ltd Nmai	24,50,000.00
Gaurav Enterprises	20,00,000.00
Gulam Yazdani Thekedar Sd	3,00,000.00
Kmv Projects Limited	15,450.00
Krishang Infracore Llp	6,96,000.00
Kushwah Constructions Co .	10,00,000.00
Mgg Infra Project Pvt Ltd	10,00,000.00
Nandhara Engineering & Constructions(Sd)	2,75,000.00
Navayuga Engineering Company Ltd	17,11,000.00
Radhika Engineering Company	5,00,000.00
R J Buildcon Pvt Ltd	82,500.00
Thriveni Earthmovers Pvt Ltd	45,00,000.00
Total	376219415.63

(Handwritten Signature)



2.13 : CASH AND CASH EQUIVALENTS

<u>Particulars</u>	<u>As at 31 March 2022</u>
Cash in hand	181491.63
Balances with banks:	
HDFC Bank -15543487 CA	15897768.53
HDFC Bank -89111	126781.48
ICICI Bank Ltd	100000.00
Industrial Bank -6452	137302.13
RBL Bank Current- 599134	84811.00
Total	16528154.77

2.14 : OTHER CURRENT ASSETS

<u>Particulars</u>	<u>As at 31 March 2022</u>
Other Current Assets	
GST Receivable	157573166.84
Site Expenses Advance	6851974.88
Prepaid Expenses for Cloud Hosting	700000.00
TCS Receivable 21-22	15907249.23
TDS Receivable 21-22	6050407.22
Total	187082798.17

2.15 : REVENUE FROM OPERATIONS

<u>Particulars</u>	<u>As at 31 March 2022</u>
Sale from - Trading	2,15,09,36,935.69
Works & Other Receipt	792160687.93
Total	2943097623.62




2.16 : OTHER INCOME

<u>Particulars</u>	<u>As at 31 March 2022</u>
Duty Drawback on Export	1488064.00
Round Off	272.47
Discount Received	1436598.18
Scrap Sale	6688177.81
Foreign Exchange Gain	488620.68
Excess VAT Refund	19726.00
Interest from FD	346889.85
Total	10468348.99

2.17 : COST OF GOODS SOLD

<u>Particulars</u>	<u>As at 31 March 2022</u>
Opening Stock	64806079.74
Add: Purchases during the year	2239303508.14
Add: Direct Expense	333380665.26
Less: Closing Stock	174184170.84
Total	2463306082.30

2.18 : EMPLOYEE BENEFIT EXPENSE

<u>Particulars</u>	<u>As at 31 March 2022</u>
Salary Expenses	71347952.00
Total	71347952.00

2.19 : OTHER EXPENSES

<u>Particulars</u>	<u>As at 31 March 2022</u>
To Admin Expenses	11351824.91
To Office Expenses	3394085.04
To Telephone Expenses	264176.77
To Professional Fees	2608661.88
To Loading and Unloading Exp	800021.00
To Repair And Maintaince	19576361.88
To Site Expenses	674949.00
To Rent Expenses	1876000.00
To Other Expenses	1148337.45
To GST Written off (ITC Reversal)	8833615.00
Total	50528032.93

Vision Infra
Depreciation as per Income Tax Act for AY 2022-23

Name Of The Block	Op. Balance As on 01.04.20	Additon before 30.09.2020	Addition After 1.10.2020	Total Assets	Sales before 30.09.2020	Sales After 1.10.2020	Block as on Upto 31.03.2021	Depreciation Rate	Depreciation	Closing WDV
15% Block	858402999.84	132711772.54	451342922.11	1442457694.49	82102818.27	209920420.77	1150434455.45	15%	154458481.00	995975974.45
Total A	858402999.84	132711772.54	451342922.11	1442457694.49	82102818.27	209920420.77	1150434455.45		154458481.00	995975974.45
40% Block										
Computer	364773.15	127327.07	522643.49	1014743.71	0.00	0.00	1014743.71	40%	301369.00	713374.71
Tally Software	6347.05		1220000.00	1226347.05	0.00	0.00	1226347.05	40%	246538.82	979808.23
Total B	371120.20	127327.07	1742643.49	2241090.76	0.00	0.00	2241090.76		547907.82	1693182.94
10% Block										
Furniture & Fixture			2124255.00	2124255.00	0.00	0.00	2124255.00	10%	106213.00	2018042.00
Total B	0.00	0.00	2124255.00	2124255.00	0.00	0.00	2124255.00		106213.00	2018042.00
Grand Total A+B	858774120.04	132839099.61	455209820.60	1446823040.25	82102818.27	209920420.77	1154799801.21	0.00	155112601.82	999687199.39

Vision Infra
3343, Burudgalli, Above Gundecha Agencies,
Ahmednagar
Partner Current Account

Chetan Gandhi

Particulars	Amount
Opening Balance	15602029.53
Add: Interest on Capital	3004010.46
Remuneration	3000000.00
Share of Profit	31782098.35
	53388138.34
Less : TDS & TCS AY 21-22	4554241.60
Self Ass. Tax AY 21-22	5042803.33
Drawings	25910132.00
School Fees	66190.00
LIC	76818.00
Total	17737953.41

Sachin Gandhi

Particulars	Amount
Opening Balance	28527623.46
Add: Interest on Capital	2420215.42
Remuneration	3000000.00
Share of Profit	31782098.35
Capital Introduced	37838894.00
	103568831.23
Less : TDS & TCS AY 21-22	4554241.62
Self Ass. Tax AY 21-22	5042803.33
Drawings	28142608.00
School Fees	65390.00
LIC	134094.00
Total	65629694.28




Sameer Gandhi

Particulars	Amount
Opening Balance	40344625.47
Add: Interest on Capital	1716196.34
Remuneration	3000000.00
Share of Profit	31782098.35
Capital Introduced	3311429.00
	80154349.16
Less : TDS & TCS AY 21-22	4554241.60
Self Ass. Tax AY 21-22	5042803.34
Drawings	2409325.00
School Fees	150390.00
LIC	65276.00
Total	67932313.22



VISION INFRA

3343 , BURUDGALLI , ABOVE GUNDECHA AGENCIES ,
AHMEDNAGAR

SIGNIFICANT ACCOUNTING POLICIES

ICDS-I Method of Accounting:

The accompanying financial statements have been prepared on the historical cost convention basis. The business has employed the mercantile method of accounting as in the immediately preceding previous year as Certified by the director. The assessee has been consistently following the same method of accounting. There is no change in any of these methods.

ICDS-II Valuation of inventories:

Inventories are valued at cost or net realisable value (NRV), whichever is lower. There is no change in method of valuation of stock as compared to method employed in immediately preceding previous year.

ICDS-III Construction contract:

As assessee is not in construction business so, no said disclosure is required.

ICDS-IV Revenue Recognition:

Amount disclosed in financial statements recognized as revenue as there is reasonable certainty of its ultimate collection from sale of goods and rendering of services.

ICDS-V Tangible Fixed Assets:

Fixed Assets are stated at cost less depreciation. Assessee has provided Depreciation on Fixed Assets on written down value method as per Income Tax Act, 1961.

ICDS-VI Effects of changes in foreign exchange rates:

There is no transaction in foreign currency. Means, All operations of assessee are based or conducted in India only. So, ICDS-VI is not applicable.

ICDS-VII Government grants:

Government grants not received during the year hence ICDS-VII is not applicable.



ICDS-VIII Securities:

Securities listed on a recognized stock exchange shall be valued at actual cost as initially recognized or net realizable value, whichever is lower. Securities not listed on a recognized stock exchange shall be valued at actual cost as initially recognized. Here as assessee has disclosed security holding, if any.

ICDS-IX Borrowing cost:

Borrowing Cost in respect of borrowings partly used for acquisition of the qualifying asset to be capitalized. As assessee has not availed any loan for acquisition of asset. So, ICDS-IX is not applicable.

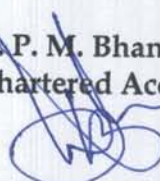
ICDS-X Provisions, contingent liabilities & contingent Asset:

Provision is to be recognized when there is 'reasonable certainty' (more likely than not) for the outflow of resources. Such provisions have been made by assessee wherever required.

Place: Ahmednagar

Date: 29/09/2022

For M/s. P. M. Bhandari & Co.
Chartered Accountants


Kiran P. Bhandari
(Partner)
Mem No.110724



3343 , BURUDGALLI , ABOVE GUNDECHA AGENCIES ,
AHMEDNAGAR
NOTES FORMING PART OF FORM 3CD

16(d) & (e) **Amounts not Credited to Profit & Loss Account**

We have disclosed the amounts not Credited to Profit and loss account under the respective heads of Income which are directly credited to Capital Account of the assessee.

21 (a) **Amounts debited to profit and loss account being expenditure of capital in nature :-**

Not noticed during the course of audit which is conducted according to general auditing practice

expenditure of personal nature

The element of personal expenses in telephone expenses debited to profit and loss a/c cannot be ruled out. However quantification of the same is not possible in determining the personal expenses. The word personal is confined to and attached with the assessee and not necessarily with person other than assessee.

21 (d) (A) **Amount inadmissible under section 40A(3), read with rule 6DD (with break-up of inadmissible amounts)**

It is not possible for us to verify whether the payment in excess of Rs.20000/- have been made otherwise than by crossed cheque or bank draft as the necessary evidence is in the custody of bank.

21 (g) **Particulars of any liabilities of contingent nature**

Nil, Based on scrutiny of outstanding liabilities and provision and other information provided to us.

44 **Break-up of expenditure under GST**

We have been informed by the assessee that the information required under this clause has not been maintained by it in absence of any disclosure requirement there of under the Goods and Service tax statute. Further the standard accounting software used by the assessee is not configured to generate any report in respect of such historical data in absence of any prevailing statutory requirement regarding the requisite information in this clause. In view of above we are unable to verify and report the desired information in this clause.

Place : Ahmednagar

Date : 29/09/2022

For, M/S P. M. Bhandari & Co.
Chartered Accountants

Kiran P. Bhandari
Partner

Mem No :110724



CERTIFICATE

I, **Sachin Vinod gandhi**, Partner of **Vision Infra**, Burudgalli, Ahmednagar, hereby certify that the loans and advances taken during 01.04.2021 to 31.03.2022, exceeding Rs.20,000/- and the repayment for the same has been made only through an account payee cheque or an account payee bank draft. None of these loans and advances and repayment thereof have been made otherwise than an account payee cheque or an account payee bank draft.

Date : 29/09/2022

For, M/S Vision Infra

Place : Ahmednagar

**Sachin Vinod gandhi
Partner**