

# MICRO PROTECT

C/1/6/177, NARODA GIDC PHASE-I,  
OPP INGERSOLL ROAD, NARODA,  
AHMEDABAD

PAN: ABKFM6733F

-: TAX AUDIT REPORT U/S 44AB OF IT ACT, 1961 :-

FY: 2020-21

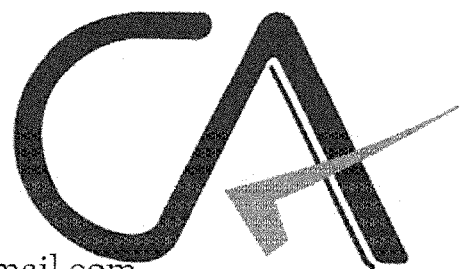
AY: 2021-22

**AUDITOR:-**

**SARVESH GOHIL & ASSOCIATES**  
**CHARTERED ACCOUNTANT**

OFFICE NO.202, COPPER ANNEXY,  
2<sup>nd</sup> FLOOR, NEAR ST ANNS SCHOOL,  
BEDI BUNDAR ROAD, JAMNAGAR-361008

M. NO: 97238 12367, EMAIL: sarveshgohil.associates@gmail.com




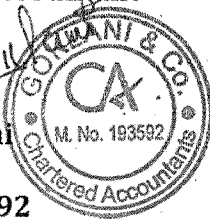
**FORM NO 3CB**  
**(See Rule 6G (1) (b))**

**Audit Report under section 44AB of the Income Tax Act, 1961**  
**In the case of a person referred to in clause (b) of sub-rule (1) of rule 6G**

1. I have examined **The Balance Sheet** as on **31<sup>st</sup> March 2021** and **The Profit And Loss Account** for the period beginning **From 01/04/2020 To Ending On 31/03/2021**, attached herewith, of Name of Assessee **M/S MICRO PROTECT, C/1/6/177, NARODA GIDC PHASE 1, OPP INGERSOLL ROAD, VILLAGE NARODA, Ahmedabad, Gujarat, 382330** Having PAN: **ABKFM 6733 F**
2. I certify that **The Balance Sheet And The Profit & Loss Account** are in agreement with the books of accounts maintained at the head office at **C/1/6/177, NARODA GIDC PHASE 1, OPP INGERSOLL ROAD, VILLAGE NARODA, Ahmedabad, Gujarat, 382330**.
3. (a) I report the following observations / comments / discrepancies / inconsistencies as per "Notes on accounts" attached with the statements of account.  
(b) Subject to above: -
  - a) I 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 my opinion, proper books of accounts have been kept by the assessee so far as appears from our examinations of the books.
  - c) In my opinion and to the best of our information and according to the explanations given to me the said accounts, read with the notes thereon, give a true and fair view :
    - a. In the case of the Balance Sheet, of the state of affairs of the assessee as at **31<sup>st</sup> March, 2021** And
    - b. In the case of the Profit And Loss Account of the profits 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 my opinion and to the best of my information and according to the explanation given to me , the particulars given in the said Form No. 3CD are true and correct.

**For Goklani & Co**  
**Chartered Accountant**

  
**Amit Goklani**  
**Proprietor**  
**M. No: 193592**



**FRN No: 156754W**  
**Signed At Jamnagar On 19.12.2021**  
**UDIN: 21193592AAAAAD3409**

## FORM NO. 3CD

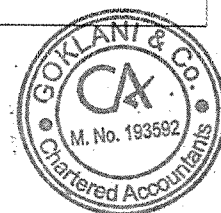
[See rule 6G (2)]

Statement of particulars required to be furnished under section 44AB of  
The Income-tax Act, 1961**PART-A**

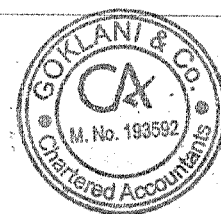
01	Name of the Assessee	M/S MICRO PROTECT
02	Address	C/1/6/177, NARODA GIDC PHASE 1, OPP INGERSOLL ROAD, VILLAGE NARODA, Ahmedabad, Gujarat, 382330
03	Permanent Account Number	ABKFM 6733 F
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, Goods & Services Tax, custom duty, etc. If yes, please furnish the registration number or, GST number or any other identification number allotted for the same.	Yes GST REG NO:- 24ABKFM6733F1Z8
05	Status	Partnership Firm
06	Previous Year From	01/04/2020 to 31/03/2021
07	Assessment Year	2021-22
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a) - Total Sales/Turnover/Gross Receipts exceeds 1 Cr. during the year.
	a) Whether the assessee has opted for taxation u/s 115BA/115BAA/115BAB/115BAC/115BAD	N.A.
	1 If yes, then section under which option is exercised	

**PART-B**

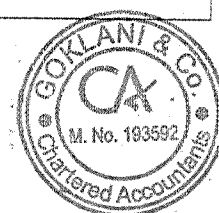
09	a) In firm or association of persons, indicate names of partners/members and their profit sharing ratios In case of AOP, whether shares of members are indeterminate or unknown?	1. RAMJI SHRINARAYAN 24.75% PANDEY 2. ARPIT RAMJI PANDEY 24.75% 3. KETAN VALLABHDAS 24.75% MODI 4. DHERENDER KUMAR 24.75% BAJPAI 5. BHADRESHBHAI 1.00% DINESHCHANDRA BHATT
	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	N.A.



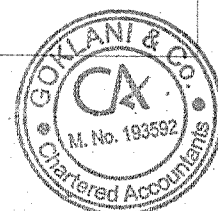
10	a)	Nature of business or profession (If more than one business or profession is carried on during the previous year, nature of every business or profession)	Civil Contract Work
	b)	If there is any change in the nature of business or profession, the particulars of such change	No Change
11	a)	Whether books of account are prescribed U/S 44AA? If yes, list of books so prescribed	No Books of Accounts are prescribed under Section 44AA.
	b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of accounts 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.)	Cash Book, Bank Book, Purchase Register, Sales Register, Journal Book and Ledger. (All books of accounts are maintained under the computerized accounting system)  <b>Address:</b> C/1/6/177, NARODA GIDC PHASE 1, OPP INGERSOLL ROAD, VILLAGE NARODA, Ahmedabad, Gujarat, 382330
	c)	List of books of account and nature of relevant documents examined	Same as above
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	No
13	a)	Method of accounting employed in the previous year	Mercantile system of Accounting
	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?	There is no change in the method of accounting during the year
	c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss	Nil
	d)	Whether any adjustment is required to be made to the profit or loss for complying with the provisions of income computation and disclosure standards notified u/s 145(2)	No



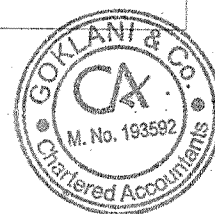
e)	If answer to (d) above is in the affirmative, give details of such adjustments:	N.A.																																																												
	<table border="1"> <thead> <tr> <th></th> <th></th> <th>Increase in Profit (Rs.)</th> <th>Decrease in Profit (Rs.)</th> <th>Net Effect (Rs.)</th> </tr> </thead> <tbody> <tr> <td>ICDS I</td> <td>Accounting Policies</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS II</td> <td>Valuation of Inventories</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS III</td> <td>Construction Contracts</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS IV</td> <td>Revenue Recognition</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS V</td> <td>Tangible Fixed Assets</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS VI</td> <td>Changes in Foreign Exchange Rates</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS VII</td> <td>Governments Grants</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS VIII</td> <td>Securities</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS IX</td> <td>Borrowing Costs</td> <td></td> <td></td> <td></td> </tr> <tr> <td>ICDS X</td> <td>Provisions, Contingent Liabilities and contingent assets</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total</b></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			Increase in Profit (Rs.)	Decrease in Profit (Rs.)	Net Effect (Rs.)	ICDS I	Accounting Policies				ICDS II	Valuation of Inventories				ICDS III	Construction Contracts				ICDS IV	Revenue Recognition				ICDS V	Tangible Fixed Assets				ICDS VI	Changes in Foreign Exchange Rates				ICDS VII	Governments Grants				ICDS VIII	Securities				ICDS IX	Borrowing Costs				ICDS X	Provisions, Contingent Liabilities and contingent assets				<b>Total</b>					
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f)	Disclosure as per ICDS:	Nil																																																												
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14	a) Method of valuation of closing stock employed in the previous year	At lower of Cost or Net Realisable Value as Per FIFO Method.																																																												
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish	As Per Annexure - 1																																																												
15	Give the following particulars of the capital asset converted into stock-in-trade: (a) Description of capital asset (b) Date of acquisition (c) Cost of acquisition (d) Amount at which the asset is converted into stock-in-trade	Nil																																																												
16	Amount not credited to the profit and loss account, being																																																													
	a) The items falling within the scope of section 28	Nil																																																												



	b)	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	Nil								
	c)	Escalation claims accepted during the previous year	Nil								
	d)	Any other item of income	Nil								
	e)	Capital receipt, if any	Nil								
17		Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish	Nil								
		<table border="1"> <thead> <tr> <th>Details of property</th><th>Consideration received or accrued</th><th>Value adopted or assessed or assessable</th><th>Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/No]</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td></tr> </tbody> </table>	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/No]					
Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable? [Yes/No]								
18		<p>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</p> <p>(a) Description of asset / block of assets</p> <p>(b) Rate of depreciation</p> <p>(c) Actual cost or written down value, as the case may be</p> <p>(ca) Adjustment made to the written down value under section 115BAC/115BAD (for A.Y. 2021-22)</p> <p>(cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession.</p> <p>(cc) Adjusted written down value</p> <p>(d) Additions/ deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of (i) Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944 in respect of assets acquired after 1st March, 1994</p> <p>(e) Depreciation allowable</p> <p>(f) WDV at the end of the Year.</p>	As per Annexure - 2								



19	Amount admissible under section 32AC, 32AD, 33AB, 33ABA, 33AC, 35, 35ABB, 35AC, 35AD, 35CCA, 35CCB, 35CCC, 35CCD, 35D, 35DD, 35DDA, 35E		Nil			
	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 the Income-Tax, 1961 or Income-Tax Rules, 1962 or any other guidelines, circulars, etc., issued in this behalf.			
20	a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [Section 36(1)(ii)]		Nil			
	b) Details of contributions received from employees for various funds as referred to in section 36(1)(va)		As per Annexure - 3			
	Serial Number	Nature of Funds	Sum Received from Employees	Due date for Payment	The Actual Amount paid	The actual date of payment to the concerned authorities
21	a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc.					
	1	Capital expenditure	Nil			
	2	Personal expenditure	Nil			
	3	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Nil			
	4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil			
	5	Expenditure incurred at clubs being cost for club services and facilities used	Nil			
	6	Expenditure by way of penalty or fine for violation of any law for the time being force	Nil			
	7	Expenditure by way of any other penalty or fine not covered above	Nil			



	<b>8</b>	Expenditure incurred for any purpose which is an offence or which is prohibited by law	<b>Nil</b>
	<b>b)</b>	Amounts inadmissible u/s 40(a)	
	<b>i</b>	as payment to non-resident referred to in sub-clause (i)	
	<b>A</b>	Details of payment on which tax is not deducted	<b>Nil</b>
	<b>B</b>	Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed u/s.200(1)	<b>Nil</b>
	<b>ii</b>	as payment referred to in sub-clause (ia)	
	<b>A</b>	Details of payment on which tax is not deducted	<b>Nil</b>
	<b>B</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	<b>Nil</b>
	<b>iii</b>	as payment referred to in sub-clause (ib)	
	<b>A</b>	Details of payment on which levy is not deducted	<b>Nil</b>
	<b>B</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	<b>Nil</b>
	<b>iv</b>	fringe benefit tax under sub-clause (ic)	<b>Nil</b>
	<b>v</b>	wealth tax under sub-clause (iia)	<b>Nil</b>
	<b>vi</b>	royalty, license fee, service fee etc. under sub-clause (iib)	<b>Nil</b>
	<b>vii</b>	salary payable outside India/to a non-resident without TDS etc. under sub-clause (iii)	<b>Nil</b>

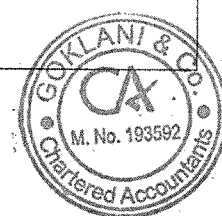




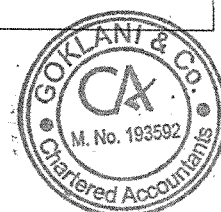
viii	payment to PF /other fund etc. under sub-clause (iv)	Nil										
ix	tax paid by employer for perquisites under sub-clause (v)	Nil										
c)	Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	As Per Annexure-4										
d)	Disallowance/deemed income under section 40A(3)	As per Annexure -5										
A	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details											
<table border="1"> <thead> <tr> <th data-bbox="308 1057 459 1146">Serial number</th> <th data-bbox="459 1057 627 1146">Date of payment</th> <th data-bbox="627 1057 786 1146">Nature of payment</th> <th data-bbox="786 1057 938 1146">Amount</th> <th data-bbox="938 1057 1441 1146">Name and Permanent Account Number of the payee, if available</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">NIL</td></tr> </tbody> </table>			Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available	NIL				
Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available								
NIL												
B	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)											
<table border="1"> <thead> <tr> <th data-bbox="308 1684 459 1796">Serial number</th> <th data-bbox="459 1684 627 1796">Date of payment</th> <th data-bbox="627 1684 786 1796">Nature of payment</th> <th data-bbox="786 1684 938 1796">Amount</th> <th data-bbox="938 1684 1441 1796">Name and Permanent Account Number of the payee, if available</th> </tr> </thead> <tbody> <tr> <td colspan="5" style="text-align: center;">NIL</td></tr> </tbody> </table>			Serial number	Date of payment	Nature of payment	Amount	Name and Permanent Account Number of the payee, if available	NIL				
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NIL												
e)	Provision for payment of gratuity not allowable under section 40A(7)	Nil										



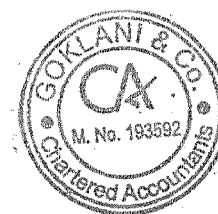
	f)	Any sum paid by the assessee as an employer not allowable under section 40A(9)	Nil
	g)	Particulars of any liability of a contingent nature	Nil
	h)	Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	Nil
	i)	Amount inadmissible under the proviso to section 36(1)(iii)	Nil
22		Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	As we are not in position to ascertain the creditors under MSMED Act, 2006, and as provided by the assessee the amount of interest inadmissible 23 of the said Act is Nil.
23		Particulars of any payment made to persons specified under section 40A(2)(b)	As Per Annexure-6
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC	Nil
25		Any amount of profit chargeable to tax under section 41 and computation thereof	Nil
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	Nil
	A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceeding previous year and was	Nil
		a) paid during the previous year	
		b) not paid during the previous year	
	B	was incurred in the previous year and was	
		a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	PF: 13,164/-
		b) not paid on or before the aforesaid date *(State whether sales tax, goods & services tax, customs duty, excise duty or any other indirect tax, levy, cess, impost,	Nil



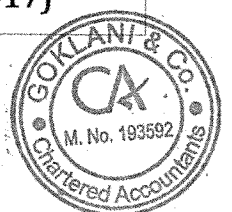
				etc., is passed through the profit and loss account)	
27	a)	Amount of Central Value Added Tax credits/Input Tax Credit (ITC) availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits/Input Tax Credit (ITC) in the accounts			Nil
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account			Nil
28	Whether during the previous year the assessee has received any property, being 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)(viia) if yes, please furnish the details of the same				No
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib) if yes, please furnish the details of the same				N.A.
29	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?		N.A.
		b	If yes, please furnish the following details: i)Nature of income ii)Amount		
	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?		N.A.



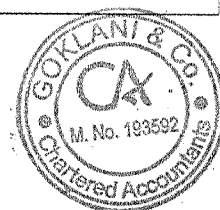
		<b>b</b> If yes, please furnish the following details: i) Nature of income ii) Amount	
<b>30</b>		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. (Section 69D)	<b>N.A.</b>
	<b>A</b>	<b>a)</b> Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.	<b>N.A.</b>
		<b>b)</b> If yes, please furnish the following details	<b>N.A.</b>
	<b>B</b>	<b>a)</b> 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	<b>N.A.</b>
		<b>b)</b> If yes, please furnish the following details	
	<b>C</b>	<b>a)</b> Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. <b>(this Claus kept in abeyance till 31<sup>st</sup> march 2022)</b>	<b>N.A.</b>
<b>31</b>	<b>a)</b>	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: -	<b>As Per Annexure-7</b>
	<b>b)</b>	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year: -	<b>Nil</b>
		<b>(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by the Central, State or Provincial Act.)</b>	



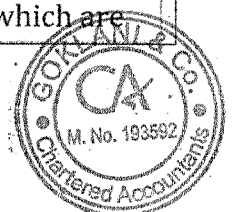
<b>B</b>	<b>a)</b>	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of ECS through a bank account:-	<b>Nil</b>
	<b>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:-	<b>Nil</b>
	<b>c)</b>	Particulars of each Payment Made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of ECS through a bank account during the previous year:-	<b>Nil</b>
	<b>d)</b>	Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-	<b>Nil</b>
<b>(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 saving bank, a cooperative bank or in the case of transaction referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3<sup>rd</sup> July, 2017)</b>			



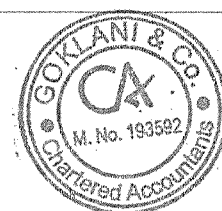
	c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year: -	As Per Annexure-8				
	d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified 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:—	Nil				
	e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	Nil				
	(Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or any specified advance taken or accepted from the Government, Government company, banking company or a corporation established by the Central, State or Provincial Act).						
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:	Nil				



	b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	N.A.												
	c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year. If yes, please furnish the details of the same	No												
	d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year If yes, please furnish details of the same	No												
	e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73. If yes, please furnish the details of speculation loss if any incurred during the previous year	No												
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)		Nil												
	<table border="1"> <thead> <tr> <th>Section under which deduction is claimed</th><th>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.</th></tr> </thead> <tbody> <tr> <td>NA</td><td>NA</td></tr> </tbody> </table>			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.	NA	NA								
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.														
NA	NA														
34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish	As per Annexure - 9												
	b)	Whether the assessee is Required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details	As per Annexure - 9												
	<table border="1"> <thead> <tr> <th>Tax deduction and collection Account Number (TAN)</th><th>Type of Form</th><th>Due date for furnishing</th><th>Date of furnishing, if furnished</th><th>Whether the statement of tax deducted or collected contains information about all transactions which are</th></tr> </thead> <tbody> <tr> <td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>					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 transactions which are					
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 transactions which are											

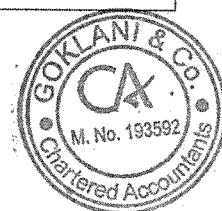


					required to be reported
	c)	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) If yes, please furnish		<b>As per Annexure - 9</b>	
		Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	
35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded;		N.A.	
	b)	In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.		N.A.	
		A. Raw materials			
		B. Finished products			
		C. By-products			
36	A 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.			
	b)	If yes, please furnish the following details:- i) Amount received ii) Date of receipt			
37	Whether any cost audit was carried out? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor			N.A.	
38	Whether any audit was conducted under the Central Excise Act, 1944? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor			N.A.	





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? If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor	N.A.
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year  (a) Total turnover of the assessee  (b) Gross Profit/Turnover  (c) Net Profit/ Turnover  (d) Stock-in-trade/Turnover  (e) Material consumed/finished goods produced  (The details required to be furnished for principle items of goods traded or manufactured or services rendered)	<b>The Firm is engaged in the Contract service of Construction Related Work. It is not possible work out Gross Profit.</b>  As this is the first year of Incorporation, Preceeding previous year's figures comparison is not possible.  Previous Year 4,43,71,000.56  N.A.  <u>9,73,562.98</u> 4,43,71,000.56 2.19%  N.A.  N.A.
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth Tax Act, 1957 along with details of relevant proceedings.	As per the information and explanation provided by the assessee the demand raised or refund issued during the previous year under any tax laws other than Income Tax Act, 1961 is Nil.
42	a) Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B?	Nil
	b) If yes, please furnish	N.A.



	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Forms contains information about all details/transactions which are required to be reported.
43	a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286		N.A.	
	b)	If yes, please furnish the following details:		N.A.	
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of Parent Entity	Name of alternate reporting entity (if Applicable)	Date of furnishing of Report
	c)	If Not due, please enter expected date of furnishing the report		N.A.	
44		Break-up of total expenditure of entities registered or not registered under the GST:( this Claus kept in abeyance till 31 <sup>st</sup> march 2022)		N.A.	

**For Goklani & Co**  
**Chartered Accountant**

  
  
**Amit Goklani**  
**Proprietor**

**M. No: 193592**

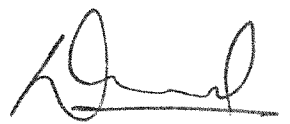
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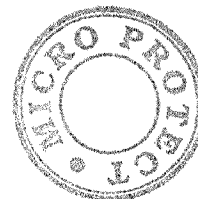
**Place: Jamnagar**

**Date: 19.12.2021**

**UDIN: 21193592AAAAAD3409**

**For Micro Protect**

  
**Partner**



## MICRO PROTECT

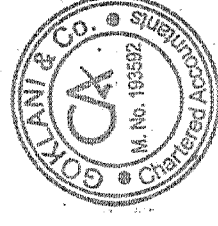
### Annexure 1 : Statement U/s. 145A

Details of deviations, if any, from the method of valuation prescribed u/s. 145A, and the effect thereof on the profit or loss.

Clause No. 14(b) of Form No. 3 CD

Sr. No.	Particulars	Increase in Profit	Decrease in Profit
	<b>GST</b>		
1	GST Payable/Receivable as on 01-04-2020	-	-
2	GST not included in Sales	50,92,618.00	-
3	GST not included in Purchases	-	92,76,905.00
4	GST Paid during the Year	-	-
5	GST Payable/Receivable as on 31-03-2021	41,84,287.00	-
		<b>92,76,905.00</b>	<b>92,76,905.00</b>

There is no loss/ profit due to such deviation U/s. 145A of the Income Tax Act.



# MICRO PROTECT

## Annexure - 2 Clause 18 of Form 3CD

Block Of Assets	Rate of Depreciation	W.D.V. As On 01/04/2020	Addition Before 180	Addition After 180	Deletion	Total	Depreciation	W.D.V. As On 31/03/2021
Electric Fitting	10%	-	23,828.00	-	-	23,828.00	2,383.00	21,445.00
Plant & Machinery	15%	-	11,016.00	10,93,335.00	-	11,04,351.00	83,653.00	10,20,698.00
<b>Total</b>		-	<b>34,844.00</b>	<b>10,93,335.00</b>	-	<b>11,28,179.00</b>	<b>86,036.00</b>	<b>10,42,143.00</b>

### Addition Before 180 Days:

Particulars	Amt. (Rs.)	Date
Electric Fittings	23,828.00	28/06/2020
Plant & Machinery	11,016.00	10/08/2020
<b>Total</b>	<b>34,844.00</b>	

### Addition After 180 days

Particulars	Amt. (Rs.)	Date
Plant & Machinery	6,35,284.00	03/03/2021
Plant & Machinery	2,88,136.00	01/10/2020
Plant & Machinery	1,52,542.00	26/01/2021
Plant & Machinery	17,373.00	24/01/2021
<b>Total</b>	<b>10,93,335.00</b>	

Deletion During The Year : Nil



## MICRO PROTECT

### Annexure: 3

Employees' Provident Fund  
Clause 20(b) of Form 3CD

Sr.No.	Month	Employees Contribution	Due date of Payment	Date of Payment
1	Sep-20	2,496.00	15/10/2020	09/10/2021
2	Oct-20	3,003.00	15/11/2020	12/11/2021
3	Nov-20	4,329.00	15/12/2020	10/12/2021
4	Dec-20	4,875.00	15/01/2021	11/12/2021
5	Jan-21	7,840.00	15/02/2021	12/02/2021
6	Feb-21	8,136.00	15/03/2021	11/03/2021
7	Mar-21	5,961.00	15/04/2021	09/04/2021

\* 5 days of grace are not included in the due date of payment.



## MICRO PROTECT

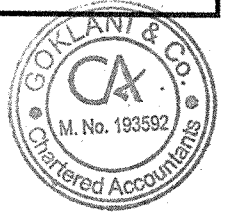
### Annexure - 4

Clause 21(c) of Form 3CD

Computation of Inadmissible Interest U/s 40(b)

Admissible Interest

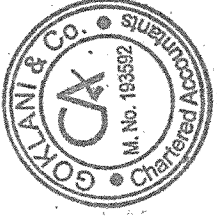
			<u>Admissible</u>	<u>Inadmissible</u>
1	<u>Arpit Ramji Pandey</u> On daily product basis	12%	1,55,330.07	Nil
2	<u>Dherenderkumar Bajpai</u> On daily product basis	12%	1,46,203.48	Nil
3	<u>Ketan Vallabhadas Modi</u> On daily product basis	12%	3,10,725.13	Nil
4	<u>Ramji Shrinarayan Pandey</u> On daily product basis	12%	3,42,684.69	Nil
			<b>9,54,943.37</b>	-



## **MICRO PROTECT**

### **Annexure - 5** **Clause 21(d) of Form 3CD**

We are unable to certify inadmissible amount u/s 40A(3) so far as it relates to payment made by cheque or demand draft as necessary evidence are not in possession of assessee as there is no system of retuning honoured cheques/drafts to assessee by bank. However, We certify that in admissible amount relating to cash payment U/s 40 A (3) is "Nil" .

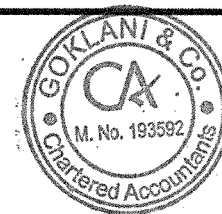


## MICRO PROTECT

### Annexure - 6

Clause 23 of Form 3CD

Name Of Related Person	Relation	Nature Of Transaction	Amount
Arpit Ramji Pandey DARPB3133B	Partner	Interest	1,55,330.07
Dherenderkumar Bajpai AMCPB4863C	Partner	Interest	1,46,203.48
Ketan Vallabhdas Modi AIKPM1685P	Partner	Interest	3,10,725.13
Ramji Shrinarayan Pandey AIJPP3465B	Partner	Interest	3,42,684.69



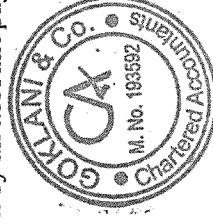


## MICRO PROTECT

**Annexure - 7**  
Clause 31(a) of Form 3CD

Name, Address & PAN of Lender/ Depositor	Amount of Loan or deposit taken or accepted	Maximum O/s during the year Amt. Rs.	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	Interest credited during the year	Squared Up or Not
<b>Sonu Infratech Limited</b> PAN: AAZCS3193G Add: 404, Platinum Complex, Joggers Park, Jamnagar	52,50,000.00	87,96,620.00	Cheque	Account Payee Cheque	30,000.00	No
<b>Arpit Techno Infra Private Limited</b> PAN: AAICA1002B Add: Plot No 117, Street No 3, Royal Pushpa Park, New Aram Colony, Jamnagar	22,00,000.00	22,00,000.00	Cheque	Account Payee Cheque	30,000.00	yes

NOTE: (1) No loan has been accepted in cash. However we are unable to certify whether the same has been taken or accepted otherwise then by an account payee cheque or Bearer (2) During the year Interest Credited on loans and TDS Payment on interest is not treated as loans accepted or repaid respectively.

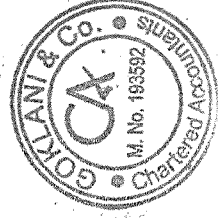


## MICRO PROTECT

### Annexure - 8 Clause 31(c) of Form 3CD

Name , Address & PAN of the payee	Amount of the repayment	Maximum O/s during the year Amt. Rs.	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 taken or accepted by an account payee cheque or an account payee bank draft
<b>Sonu Infratech Limited</b> PAN: AAZCS3193G Add: 404, Platinum Complex, Joggers Park, Jamnagar	32,10,000.00	87,96,620.00	Cheque	Account Payee Cheque
<b>Arpit Techno Infra Private Limited</b> PAN: AAICA1002B Add: Plot No 117, Street No 3, Royal Pushpa Park, New Aram Colony, Jamnagar	22,00,000.00	22,00,000.00	Cheque	Account Payee Cheque

NOTE: (1) No loan has been repaid in cash. However we are unable to certify whether the same has been repaid otherwise then by an account payee cheque or (2) During the year Interest Debited on loans and TDS Payment on interest is not treated as loans accepted or repaid



# MICRO PROTECT

Annexure - 9  
See Clause 34(a) of Form No. 3CD

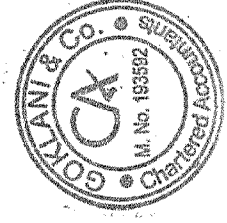
Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AHMM19692B	194C	Contractors	75,74,792.45	75,05,852.00	75,05,852.00	1,32,855.00	-	-	-

Clause 34 (b) of Form 3CD

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 transactions which are required to be reported
AHMM19692B	26Q	31/03/2021	06/02/2021	Yes
AHMM19692B	26Q	31/01/2021	29/01/2021	Yes
AHMM19692B	26Q	31/05/2021	31/05/2021	Yes

See Clause 34(C) of Form 3CD


Tax deduction and collection Account Number (TAN)	Interest	Amount Paid	Date of Payment
AHMM19692B	5512	5512	07/06/2021



**MICRO PROTECT**  
**BALANCE SHEET AS AT 31 ST MARCH 2021**

<b>PARTICULARS</b>	<b>Schedule No.</b>	<b>AS AT 31/03/2021</b>
<b>A. SOURCES OF FUNDS</b>		
Partners' Capital Account	1	1,47,28,036.75
Secured Loan	2	46,66,473.88
Unsecured Loan	3	87,96,620.00
		<b>2,81,91,130.63</b>
<b>B. APPLICATION OF FUNDS</b>		
Fixed Assets	4	10,42,143.79
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
Inventories	5	1,22,30,250.00
Sundry Debtors	6	19,41,535.00
Loan & Advances	7	92,08,089.08
Cash & Bank Balance	8	65,77,385.74
<b>Sub-total</b>		<b>2,99,57,259.82</b>
<b>Less: Current Liabilities &amp; Provision</b>		
Sundry Creditors	9	25,97,136.53
Other Liabilities	10	2,11,136.45
<b>Sub Total</b>		<b>28,08,272.98</b>
<b>Net Current Assets</b>		<b>2,71,48,986.84</b>
<b>TOTAL</b>		<b>2,81,91,130.63</b>

**As Per Report of Our Even Date  
attached herewith  
For Goklani & Co  
Chartered Accountant**

  
**Amit Goklani**  
**Proprietor**

**M. No: 193592**

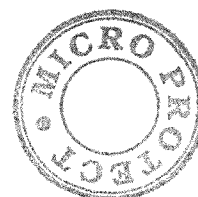
**Firm No.156754W**

**Place: Jamnagar**

**Date: 19.12.2021**

**UDIN:21193592AAAAAD3409**

**For, Micro Protect**



  
**Partner**

**MICRO PROTECT**  
**TRADING & PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED**  
**ON 31ST MARCH, 2021**

PARTICULARS	Schedule No.	FOR YEAR ENDED 31/03/2021
<b>A. INCOME</b>		
Direct Income	11	4,43,71,000.56
Total		<b>4,43,71,000.56</b>
<b>B. Expenses</b>		
Opening Stock of WIP		-
Add:-Direct Operating Expenses	12	5,22,18,241.16
Less: Closing Stock of WIP		1,22,30,250.00
Total		<b>3,99,87,991.16</b>
<b>Gross Profit</b>		<b>43,83,009.40</b>
Add : Indirect Income	13	53,625.64
Less : Indirect Expense	14	34,63,072.06
<b>Net Profit</b>		<b>9,73,562.98</b>


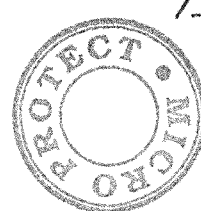
As Per Report of Our Even Date  
attached herewith  
For Goklani & Co  
Chartered Accountant

  
Amit Goklani  
Proprietor

M. No: 193592  
Firm No.156754W  
Place: Jamnagar  
Date: 19.12.2021  
UDIN:21193592AAAAAD3409

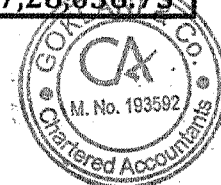


For, Micro Protect

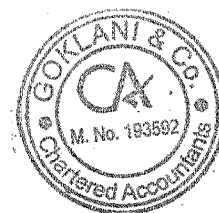
  
  
Partner

**MICRO PROTECT**  
**SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

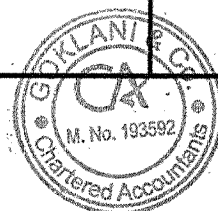
PARTICULARS	AS AT 31/03/2021
<b><u>SCHEDULE 1</u></b>	
<b>Partner's Capital Accounts</b>	
<b>Arpit Ramji Pandey</b>	
Opening Balance	51,239.05
Add : Addition During The Year	42,40,000.00
Profit During The Year	2,40,956.84
Partner Interest	1,55,330.07
<b>Sub Total</b>	<b>46,87,525.96</b>
Less: Withdrawal During the Year	33,00,000.00
<b>Closing Balance</b>	<b>13,87,525.96</b>
<b>Bhadreshbhai Dineshchandra Bhatt</b>	
Opening Balance	39,342.18
Add : Profit During The Year	9,735.62
<b>Closing Balance</b>	<b>49,077.80</b>
<b>Dherenderkumar Bajpai</b>	
Opening Balance	51,239.07
Add : Addition During The Year	15,00,000.00
Profit During The Year	2,40,956.84
Partner Interest	1,46,203.48
<b>Closing Balance</b>	<b>19,38,399.39</b>
<b>Ketan Vallabhadas Modi</b>	
Opening Balance	51,239.05
Add : Addition During The Year	63,40,000.00
Profit During The Year	2,40,956.84
Partner Interest	3,10,725.13
<b>Sub Total</b>	<b>69,42,921.02</b>
Less: Withdrawal During the Year	26,00,000.00
<b>Closing Balance</b>	<b>43,42,921.02</b>
<b>Ramji Shrinarayan Pandey</b>	
Opening Balance	51,239.05
Add : Addition During The Year	1,31,05,232.00
Profit During The Year	2,40,956.84
Partner Interest	3,42,684.69
<b>Sub Total</b>	<b>1,37,40,112.58</b>
Less: Withdrawal During the Year	67,30,000.00
<b>Closing Balance</b>	<b>70,10,112.58</b>
<b>Grand Total</b>	<b>1,47,28,036.75</b>



<b><u>SCHEDULE 2</u></b>	
<b>Secured Loan</b>	
Icici Bank Overdraft	38,85,009.88
Au Small Finance Bank Loan	7,81,464.00
<b>Total</b>	<b>46,66,473.88</b>
<b><u>SCHEDULE 3</u></b>	
<b>Unsecured Loan</b>	
Sonu Infratech Limited	87,96,620.00
<b>Total</b>	<b>87,96,620.00</b>
<b><u>SCHEDULE 4</u></b>	
<b>Fixed assets</b>	
<b>Air Conditioner</b>	
Opening Balance	-
Add: During the year	23,828.00
Less: Depreciation	2,382.80
<b>Sub Total</b>	<b>21,445.20</b>
<b>Bolero Pickup</b>	
Opening Balance	-
Add: During the year	6,35,284.00
Less: Depreciation	47,646.30
<b>Sub Total</b>	<b>5,87,637.70</b>
<b>Genrator</b>	
Opening Balance	-
Add: During the year	2,88,136.00
Less: Depreciation	21,610.20
<b>Sub Total</b>	<b>2,66,525.80</b>
<b>Mobile</b>	
Opening Balance	-
Add: During the year	1,80,931.12
Less: Depreciation	14,396.03
<b>Sub Total</b>	<b>1,66,535.09</b>
<b>Total</b>	<b>10,42,143.79</b>
<b><u>SCHEDULE 5</u></b>	
<b>Inventories</b>	
Work in Progress (Valued at Estimated Cost)	1,22,30,250.00
<b>Total</b>	<b>1,22,30,250.00</b>

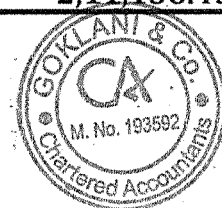


<b><u>SCHEDULE 6</u></b>	
<b>Sundry Debtors</b>	
Provision For Income	19,41,535.00
<b>Total</b>	<b>19,41,535.00</b>
<b><u>Schedule 7</u></b>	
<b><u>Loan &amp; Advances &amp; Deposit</u></b>	
<b>Advance to Supplier</b>	
Burhani Traders	70,955.00
Shiv Traders	40,706.00
<b>Sub Total</b>	<b>1,11,661.00</b>
<b>Deposit</b>	
Deposit CWE	1,64,000.00
Fixed Deposit	16,81,400.00
Fixed Deposit on BG	12,61,900.00
Interest Receivable	27,028.00
<b>Sub Total</b>	<b>31,34,328.00</b>
<b>Balance with Government Authority</b>	
TDS Receivable	8,73,895.00
TCS Receivable	16,498.00
GST Receivable	50,71,707.08
<b>Sub Total</b>	<b>59,62,100.08</b>
<b>Closing Balance</b>	<b>92,08,089.08</b>
<b><u>SCHEDULE 8</u></b>	
<b>Cash &amp; Bank Balances</b>	
Cash on hand	8,33,205.00
Icici Bank	57,13,802.30
South Indian Bank	30,378.44
<b>Closing Balance</b>	<b>65,77,385.74</b>
<b><u>SCHEDULE 9</u></b>	
<b>Sundry Creditors</b>	
AMBIKA MARBLE	1,34,027.00
Anjani Ofset	2,700.00
ASHUTOSH PETROLEUM	4,51,601.00
Badri Tools Center	32,448.00
Bharat Electric Corporation	1,85,559.50
B M Enterprise	4,937.00
CRYSTAL CORPORATION	3,408.00
D G M S & CO	8,260.00
Geo Sign Engineering Services	3,840.00
Jamnagar Hardware Mart	3,824.00
JET INFOTECH	11,999.00





Kadarbhai Hasanbhai Gandhi	28,717.32
Krishna Infra Project	1,46,693.00
MAKATI MARINE SUPPLY CO.	3,186.00
Manmohan Enterprise	28,279.00
M K ENTERPRISE	8,000.00
M RAJ CERAMICS	7,528.00
Panchsheel Agencies	1,126.00
PATEL MANUFACTURING WORKS	17,870.00
RAJ SANITRADE	902.00
RAM STONE CRUSHER COMPANY	1,49,331.00
S A LOKHANDWALA	22,826.00
Shree Gita Trading Company	8,85,086.00
S Ibrahim & Co.	8,088.00
Stationary World	8,187.71
Sukhi Enterprise	67,260.00
SWASTIK MARBLE & SANITARY WEARS	81,396.00
UMIYA TRADERS	16,803.00
Unique Engineering Services	8,792.00
V C Parekh Trading Co.	1,65,518.00
Vinayak Engineering	61,360.00
Vinayak Polyplast Technology	37,584.00
<b>Closing Balance</b>	<b>25,97,136.53</b>
<b><u>SCHEDULE 10</u></b>	
<b>Other Liabilities</b>	
PF Provision	39,641.00
Provision for Audit Fees	43,500.00
<b>Duties &amp; Taxes</b>	
Tds payable	1,27,995.45
<b>Closing Balance</b>	<b>2,11,136.45</b>



**MICRO PROTECT**  
**SCHEDULES ANNEXED TO AND FORMING PART OF PROFIT & LOSS**  
**ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

PARTICULARS	FOR YEAR ENDED 31/03/2021
<b><u>SCHEDULE 11</u></b>	
<b>Direct Income</b>	
Civil Construction Service Income	4,43,71,000.56
<b>Total</b>	<b>4,43,71,000.56</b>
<b><u>SCHEDULE 12</u></b>	
<b>Direct Expense</b>	
Salary Expense	6,93,950.00
Labour Expense	7,78,735.00
Sub Contractor Expenses	75,74,792.45
Consumables Purchases	4,31,70,763.71
<b>Total</b>	<b>5,22,18,241.16</b>
<b><u>SCHEDULE 13</u></b>	
<b>Indirect Income</b>	
Discount income	2,000.00
Interest on Fixed Deposit	47,187.00
Misc. Income	4,438.64
	<b>53,625.64</b>
<b><u>SCHEDULE 14</u></b>	
<b>Indirect Expenses</b>	
Audit Fees	43,500.00
Bank Charges	6,98,809.54
Bank Interest	92,103.44
Commission Expense	2,92,584.38
Depreciation	86,035.33
Electric Expense	4,000.00
Food Expense	19,365.00
Freight	27,294.00
Fuel Expense	4,66,601.00
Insurance Expense	17,467.00
Interest on TDS	5,512.00
Interest to Partners	9,54,943.37
Legal Fees	41,900.00
Office Exp.	7,000.00
Printing Expenses	7,475.00



Processing Charges	2,64,600.00
Rent Expenses	49,000.00
Repair and Maintenance Expenses	3,200.00
RTO Expenses	72,300.00
Site Expenses	1,44,422.00
Tender Fees Expenses	1,64,960.00
<b>Total</b>	<b>34,63,072.06</b>



**MICRO PROTECT**  
**C/1/6/177, NARODA GIDC PHASE-I,**  
**OPP INGERSOLL ROAD, NARODA, AHMEDABAD, 382330.**

**Significant Accounting Policies:**

**Year Ended: 31/03/2021**

**1. Basis for preparation:-**

Accounts are prepared under Historical Cost Convention and in accordance with generally accepted accounting Principles.

**2. Method of Accounting:-**

Accounts are prepared on mercantile method of accounting, therefore all material items of expenses and Income are accounted for as and when they are incurred or earned.

**3. Revenue Recognition:-**

Revenue is recognized on completion of Sales and expenditure under the obligation of principal employer is accounted for as and when paid.

**4. Fixed Assets:-**

Fixed Assets are capitalised at cost inclusive of expenses incidental thereto. Depreciation is provided on specified assets in the books of account.

**5. Depreciation:-**

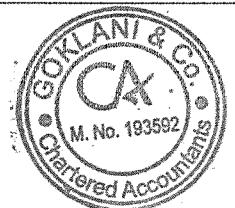
Fixed assets have been accounted for at cost less depreciation. Depreciation is provided at the rates prescribed under the Income Tax Rules, 1962. However, admissible depreciation is worked out in Annexure-2.

**6. Investments:-**

Investments are long term in Nature.

**7 Valuation of Stock:-**

Stock is valued at the lower of cost or net realizable value whichever is lower as per FIFO method.



**MICRO PROTECT**  
**C/1/6/177, NARODA GIDC PHASE-I,**  
**OPP INGERSOLL ROAD, NARODA, AHMEDABAD, 382330.**

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**Notes on Accounts:**

1. Balance of Sundry Debtors, Loans and Advances and Sundry Creditors are subject to confirmation and reconciliation if any.
2. The concern has not followed AS-10 of ICAI for Accounting for Property, Plant & Equipment in respect of disclosure of Gross and Net Block of Fixed Assets.
3. Sales are recorded exclusive of GST and freight Charges if any.
4. Provision for Taxation has not been made in the books of accounts and the Profit & Loss account as well as Balance Sheet figures is not representing true and fair view to the extent.
5. The details given in Form No.3CD are prepared from the Books of accounts maintained under the name and style of **MICRO PROTECT**
6. This report is prepared U/s 44AB(a) of Income tax Act, 1961.

