KHILAN PATEL & CO.
CHARTERED ACCOUNTANTS

412, 4th FLOOR, ANUSHRI ACCOLADE,
OPP. FORTUNE BUSSINESS HUB,
NR. SHELL PETROL PUMP,
SCIENCE CITY ROAD, SOLA,
AHMEDABAD–380060.

AUDIT REPORT

FOR THE ACCOUNTING YEAR
2021 – 2022

WHITE COURTYARD LLP

703, 3RD EYE VISION,
PANJRAPOL, AMBAWADI,,
AHMEDABAD, GUJARAT- 380015

26, Basement Chandroday Society,
Opp. Golden Traiangle, S.P. Stadium Road,
Navrangpura, Ahmedabad-380009.
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CHARTERED ACCOUNTANT

26, Basement Chandroday Soceity, Opp. Golden Triangle, S. P. Stadium Road, Navrangpura, Ahmedabad-380009.
Telefax : +91 79 26565433, +91 48921065 | Cell : +91 9925171888
Email : cakhilanpatel@gmail.com, cakhilanpatel@yahoo.com

Certificate No.: KPC/ADT/22-23/013
UDIN : 22173583AUWQMC6610

Form No 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of WHITE COURTYARD LLP, 703, 3RD EYE VISION, PANJRAPOL, AMBAWADI, AHMEDABAD, GUJARAT-380015. PAN - AADFW8167F was conducted by Me KHILAN BIRENBHAI PATEL PROPRIETOR M/s KHILAN PATEL & CO. in pursuance of the provisions of the Limited Liability Partnership Act, 2008 Act, and I annex hereto a copy of my audit report dated 25/09/2022 along with a copy each of -

   (a) the audited Profit and loss account for the period beginning from 01/04/2021 to ending on 31/03/2022

   (b) the audited balance sheet as at 31st March, 2022

   (c) documents declared by the said Act to be part of, or annexed to, the Profit and loss account and balance sheet.

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

3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

For KHILAN PATEL & CO.
Chartered Accountants

KHILAN PATEL & CO. Reg. No. 144182W CHARTERED ACCOUNTANT

Patel

Khilan Birenbhai Patel
(Proprietor)
M. No. : 173583
FRN : 0144182W
B-26, Chandroday Society, Sp Stadium Road, Navrangpura, Ahmedabad-380009 Gujarat

Date : 25/09/2022
Place : Ahmedabad

UDIN : 22173583AUWQMC6610

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

1 Name of the Assessee : **WHITE COURTYARD LLP**

2 Address : **703, 3RD EYE VISION, PANJRAPOL, AMBAWADI, AHMEDABAD, GUJARAT-380015**

3 Permanent Account Number : **AADFW8167F**

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 : **No**

SN	Type	Registration Number
	Nil	Nil

5 Status : **LLP**

6 Previous year from : **01/04/2021 to 31/03/2022**

7 Assessment year : **2022-23**

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

SN	Type
1	Third Proviso to sec 44AB : Audited under any other law

(a) Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC/ 115BAD? : **No**

Section under which option exercised :

PART-B

9 a If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios : **AS PER ANNEXURE 'I'**

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. : **Yes**

AS PER ANNEXURE 'II'

10 a Nature of business or profession. : **AS PER ANNEXURE 'III'**

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

Business	Sector	Sub sector	Code
Nil	Nil	Nil	Nil

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. : **Yes**

AS PER ANNEXURE 'IV'

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.) : **AS PER ANNEXURE 'V'**

c List of books of account and nature of relevant documents examined. : **AS PER ANNEXURE 'VI'**

N. PATEL & CO. CHARTERED ACCOUNTANT Reg. No. 144182W

12 Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First *Schedule or any other relevant section.)* : **No**

Section	Amount
Nil	Nil

13 a Method of accounting employed in the previous year. : **Mercantile system**

b Whether there has been any change in the method of accounting employed vis-à-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.

Particulars	Increase in profit	Decrease in profit
NA	NA	NA

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:

ICDS	Increase in profit	Decrease in profit	Net Effect
Nil	Nil	Nil	Nil
Total			

f Disclosure as per ICDS: : **AS PER ANNEXURE 'VII'**

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**

Particulars	Increase in profit	Decrease in profit
Nil	Nil	Nil

15 Give the following particulars of the capital asset converted into stock-in-trade: - : **NA**

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

a The items falling within the scope of section 28. : **NA**

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 refund are admitted as due by the authorities concerned. : **NA**

c Escalation claims accepted during the previous year. : **NA**

d Any other item of income. : **NA**

e Capital receipt, if any. : **NA**

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: : **NA**

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 :- : **NA**

19 Amount admissible under sections 32AC / 33AB / 33ABA / 35 / 35ABB / 35AC / 35CCA / 35CCB / 35D / 35DD / 35DDA / 35E : **NA**

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Reg. No. 144182W
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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)] : **NA**

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

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 : **NA**

Personal expenditure : **NA**

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

Expenditure incurred at clubs being entrance fees and subscriptions : **NA**

Expenditure incurred at clubs being cost for club services and facilities used : **NA**

Expenditure by way of penalty or fine for violation of any law for the time being force : **NA**

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

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

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: : **NA**

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) : **NA**

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

(A) Details of payment on which tax is not deducted: : **NA**

(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 : **NA**

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

(A) Details of payment on which levy is not deducted: : **NA**

(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 : **NA**

iv. Fringe benefit tax under sub-clause (ic) : **0**

v. Wealth tax under sub-clause (iia) : **0**

vi. Royalty, license fee, service fee etc. under sub-clause (iib) : **0**

vii. Salary payable outside India to a non resident without TDS etc. Under sub-clause (iii) : **NA**

viii. Payment to PF/other fund etc. under sub-clause (iv) : **0**

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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 : **NA**

d Disallowance/deemed income under section 40A(3):

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	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) : **Yes**

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar of the payee
Nil	Nil	Nil	Nil	Nil	

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 : **NA**

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 : **NA**

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 payment made to persons specified under section 40A(2)(b). : **NA**

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

25 Any amounts of profits chargeable to tax under section 41 and computation thereof : **NA**

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 : **NA**

(b) Not paid during the previous year; : **NA**

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 139(1); : **NA**

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(b) Not paid on or before the aforesaid date. : **NA**

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
Opening Balance		
Credit Availed		
Credit Utilized		
Closing / outstanding Balance		

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

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. : **NA**

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. : **NA**

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, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

B 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, If yes, please furnish the following details: : **No**

Nature of income	Amount
Nil	Nil

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**

Name of person from whom amount borrowed or repaid on hundi	PAN of the person	Aadhaar of the person	Address of the person	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

A Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year, If yes, please furnish the following details : **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	If yes, whether the excess money has been repatriated within the prescribed time	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
Nil	Nil	Nil	Nil	Nil	Nil

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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, If yes, please furnish the following details : **No**

Amount of expenditure by way of interest or of similar nature incurred	**Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year**	**Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above**	**Details of interest expenditure brought forward as per sub-section (4) of section 94B**		**Details of interest expenditure carried forward as per sub-section (4) of section 94B**	
			Assessment Year	**Amount**	**Assessment Year**	**Amount**
Nil	Nil	Nil	Nil	Nil	Nil	Nil

C Whether the assessee has entered into an impermissible avoidance arrangement,as referred to in section 96, during the previous year. (This Clause is applicable from 1st April,2022) : **No**

Nature of the impermissible avoidance arrangement	**Specify Others**	**Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement:**
Nil	Nil	Nil

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 :-

Name of the lender or depositor	**Address of the lender or depositor**	**PAN of the lender or depositor**	**Aadhaar of the lender or depositor**	**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 any time during 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**
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

(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 : **NA**

(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 :-

Name of the Payer	**Address of the Payer**	**PAN of the Payer**	**Aadhaar of the Payer**	**Amount of receipt**
Nil	Nil	Nil	Nil	Nil

(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Name of the Payee	**Address of the Payee**	**PAN of the Payee**	**Aadhaar of the Payee**	**Nature of transaction**	**Amount of Payment**	**Date Of Payment**
Nil	Nil	Nil	Nil	Nil	Nil	Nil

(d) 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

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar of the Payee	Amount of Payment
Nil	Nil	Nil	Nil	Nil

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:—

Name of the payee	Address of the payee	PAN of the payee	Aadhaar of the payee	Amount of the 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 taken or accepted by an account payee cheque or an account payee bank draft
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
Nil	Nil	Nil	Nil	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:—

Name of the payer	Address of the payer	PAN of the payer	Aadhaar of the payer	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year
Nil	Nil	Nil	Nil	Nil

32 a Details of brought forward loss or depreciation allowance, in the following manner, to extent available:- : **NA**

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. : **NA**

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. : **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. : **NA**

NILAN PATEL & CO
CHARTERED ACCOUNTANT
Reg. No.
144182W

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

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and 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.
Nil	Nil

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: : **No**

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 required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **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 transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

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

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

b In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products any by-products

(A) Raw materials : **NA**

(B) Finished products : **NA**

(B) By products : **NA**

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, If yes, please furnish the following details:- : **No**

Amount received	Date of receipt
Nil	Nil

37 Whether any cost audit was carried out. ?" : **NA**

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

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

KHILAN PATEL & CO. Reg. No. 144182W CHARTERED ACCOUNTANTS

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

Particulars	Previous year			Preceding previous year		
Total turnover of the assessee			0			0
Gross profit/turnover	0	0	0.00	0	0	0.00
Net profit/turnover	0	0	0.00	0	0	0.00
Stock-in-trade/turnover	257346	0	0.00	0	0	0.00
Material consumed/Finished goods produced	0	0	0.00	0	0	0.00

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. : **NA**

42 Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish : **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/ transactions which are required to be reported	If not, please furnish list of the details/transactions which are not reported
Nil	Nil	Nil	Nil	Nil	Nil

43 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**
if yes, please furnish the following details:

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
Nil	Nil	Nil	Nil

If Not due , please enter expected date of furnishing the report

44 Break-up of total expenditure of entities registered or not registered under the GST. : **NA**
(This Clause is applicable from 1st April,2022)

For KHILAN PATEL & CO.
Chartered Accountants

KHILAN PATEL & CO. CHARTERED ACCOUNTANT Reg. No. 144182W

Khilan Birenbhai Patel
Proprietor
M. No. : 173583
FRN : 0144182W
B-26, Chandroday Society, Sp Stadium Road,
Navrangpura, Ahmedabad-380009 Gujarat

Date : 25/09/2022
Place : Ahmedabad

Annexure 'I'

Names of partners/members and their profit sharing ratios

SN	Name	Profit Sharing Ratio (%)
1	VRAJANSH SMART SPACE LLP	33.34
2	PRECISE BUILDCON LLP	33.33
3	SATVA LIVE SPACES LLP	33.33

Annexure 'II'

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.

SN	Date of Change	Name of Partner/Member	Type of Change	Old Profit Sharing Ratio	New Profit Sharing Ratio	Remarks
1	09/03/2022	VRAJANSH SMARTSPACE LLP	Change in profit sharing ratio	50.00	33.34	AS PER LLP AGREEMENT
2	09/03/2022	SATVA LIFE SPACE LLP	Addition	0.00	33.33	AS PER LLP AGREEMENT
3	09/03/2022	PRECISE BUILDCON LLP	Addition	0.00	33.33	AS PER LLP AGREEMENT
4	09/03/2022	VIREN DIPAKKUMAR TRIVEDI	Deletion	50.00	0.00	AS PER LLP AGREEMENT

Annexure 'III'

Nature of business or profession

SN	Sector:	Sub Sector:	Code
1	REAL ESTATE AND RENTING SERVICES	Other real estate/renting services n.e.c(07005)	07005
2	REAL ESTATE AND RENTING SERVICES	Developing and sub-dividing real estate into lots(07003)	07003

Annexure 'IV'

Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed.

SN	Particular
1	CASH BOOK
2	BANK BOOK
3	SALES REGISTER
4	PURCHASE REGISTER
5	JOURNAL REGISTER

Annexure 'V'

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.)

SN	Books maintained	Address line 1	Address line 2	City/Town/District	State	Pincode
1	CASH BOOK	703, 3RD EYE VISION	PANJRAPOL, AMBAWADI	AHMEDABAD	GUJARAT	380015
2	BANK BOOK	703, 3RD EYE VISION	PANJRAPOL, AMBAWADI	AHMEDABAD	GUJARAT	380015
3	SALES REGISTER	703, 3RD EYE VISION	PANJRAPOL, AMBAWADI	AHMEDABAD	GUJARAT	380015
4	PURCHASE REGISTER	703, 3RD EYE VISION	PANJRAPOL, AMBAWADI	AHMEDABAD	GUJARAT	380015
5	JOURNAL REGISTER	703, 3RD EYE VISION	PANJRAPOL, AMBAWADI	AHMEDABAD	GUJARAT	380015

KHILAN PATEL & CO. Reg. No. 144182W CHARTERED ACCOUNTANT

Annexure 'VI'

List of books of account and nature of relevant documents examined.

SN	Particulars
1	CASH BOOK
2	BANK BOOK
3	SALES REGISTER
4	PURCHASE REGISTER
5	JOURNAL REGISTER

Annexure 'VII'

SN	ICDS	Disclosure
1	ICDS I-Accounting Policies	FIXED ASSET VALUED AT WRITTEN DOWN VALUE ,INVENTORY SHOWN AT COST OR NRV WHICHEVER IS LOWER
2	ICDS II-Valuation of Inventories	INVENTORY HAS BEEN VALUED AT COST OR NRV WHICHEVER IS LOWER
3	ICDS III-Construction Contracts	THE METHOD USED TO DETERMIND THE STAGE OF COMPLETION OF CONTRACT IN PROGRESS
4	ICDS IV-Revenue Recognition	AS MENTIONED IN THE DEPERICATION CHART(AS PER INCOMETAX ACT, 1961)
5	ICDS V-Tangible Fixed Assets	ALL THE REVENUE IN RESPECT OF THE SERVICE/GOODS ARE RECORDED HAVING REASONABLE CERTAINTY

KHILAN PATEL & CO. CHARTERED ACCOUNTANT Reg. No. 144182W

WHITE COURTYARD LLP
BALANCE SHEET AS ON 31/03/2022

(Figures in Rs)

	Particulars	Sch.	Amount as on 31/03/2022	Amount as on 31/03/2021
I.	**SOURCES OF FUND**			
1	**Partner's Capital**	A	1,50,00,009	-
2	**Loans & Funds :**			
	Secured Loan		-	-
	Unsecured Loan		-	-
3	**Current Liabilities**			
	Sundry Creditors & Other Credit Balances		-	-
	TOTAL		**1,50,00,009**	-
II.	**APPLICATION OF FUND**			
1	**Fixed Assets:**		-	-
2	**Current assets**			
	Current Investment		-	-
	Other Current Assets	B	1,50,00,009	-
3	**Branch/Division**		-	-
	TOTAL		**1,50,00,009**	-
			-	
	Significant Accounting Policies & Notes to Accounts	E		

FOR WHITE COURTYARD LLP

VRAJANSH SMART SPACE LLP
DESIGNATED PARTNER

SATVA LIVE SPACE: LLP
DESIGNATED PARTNER

VRAJANSH SMART SPACE LLP
HEMEN JOSHI
(DESIGNATED PARTNER)
DIN: 02706938

SATVA LIVE SPACES LLP
LALJIBHAI JOGIYA
(DESIGNATED PARTNER)
DIN: 09448043

PRECISE BUILDCON LLP
DESIGNATED PARTNER

PRECISE BUILDCON LLP
JAI GOLECHA
(DESIGNATED PARTNER)
DIN: 09480462

FOR KHILAN PATEL & CO.
CHARTERED ACCOUNTANTS

KHILAN PATEL & CO. CHARTERED ACCOUNTANTS Reg. No. 144182W

CA KHILAN BIRENBHAI PATEL
(PROPRIETOR)
FRN: 144182W
M. NO. :173583

Place : AHMEDABAD
Date : 25/09/2022
UDIN : 22173583AUWQMC6610

WHITE COURTYARD LLP
Profit and loss statement for the year ended 31/03/2022

(Figures in Rs)

	Particulars	Sch.	For the year ended 31st March 2022	For the year ended 31st March 2021
I.	**INCOME**			
1	Revenue from Operations			
2	Other Income			
	Total		-	-
II.	**EXPENDITURE**			
1	Cost Of Sales	C	2,57,346	-
2	Change In Inventory	D	-2,57,346	-
3	Employee Cost			
4	Indirect Expenditures			
5	Depreciation A /c			-
	Total		-	-
(I-II)	**Profit of the Year**		-	-
	Less : Payment to Partners		-	-
	Interest to Partners		-	-
	Remunaration to Partners		-	-
	Net Profit Before Tax		-	-
	Less : Provision for Incime Tax		-	-
	Net Profit Transferred to Partners A/c		-	-
	TOTAL		-	-
			-	-

FOR WHITE COURTYARD LLP

VRAJANSH SMART SPACE LLP

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KHILAN PATEL & CO. CHARTERED ACCOUNTANT Reg. No. 144182W

FOR KHILAN PATEL & CO.
CHARTERED ACCOUNTANTS

CA KHILAN BIRENBHAI PATEL
(PROPRIETOR)
FRN: 144182W
M. NO. : 173583

Place : AHMEDABAD
Date : 25/09/2022
UDIN : 22173583AUWQMC6610

WHITE COURTYARD LLP

SCHEDULE FORMING PART OF BALANCE SHEET

AS ON 31ST MARCH 2022

SCHEDULE A - PARTNER'S CAPITAL ACCOUNT

(Figures in Rs)

Share Capital	As at 31st March 2022				As at 31st March 2021			
	Precise Buildcon	Satva Live Spaces LLP	Vrajansh Smart Space LLP	Total	Precise Buildcon	Satva Live Spaces LLP	Vrajansh Smart Space LLP	Total
1. FIXED CAPITAL ACCOUNT								
Introduced During The Year	50,00,000	50,00,000	50,00,000	1,50,00,000				-
Balances as on	**50,00,000**	**50,00,000**	**50,00,000**	**1,50,00,000**	-		-	-
2. CURRENT CAPITAL ACCOUNT								
Opning Balances	-	-		-				
Add : Credit During The Year			2,57,346	2,57,346				
Add : Interest				-				
Add : Remunaration				-				
Less : Net Profit/Loss	-	-		-				
	-	-	2,57,346	2,57,346	-		-	-
Less : Withdrawals			2,57,337	2,57,337				-
Balances as on	-	-	9	9	-		-	-
Total	**50,00,000**	**50,00,000**	**50,00,009**	**1,50,00,009**	-		-	-

VRAJANSH SMART SPACE LLP

DESIGNATED PARTNER

PRECISE BUILDCON LLP

DESIGNATED PARTNER

SATVA LIVE SPACE: LLP

DESIGNATED PARTNER

KHILAN PATEL & CO. CHARTERED ACCOUNTANTS Reg. No. 144182W

WHITE COURTYARD LLP
SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET
AS ON 31ST MARCH 2022

SCHEDULE B - OTHER CURRENT ASSETS

(Figures in Rs)

	Current Assets	31st March 2022	31st March 2021
a	**Cash & Cash Equivalants**		
	Cash Balance :	-	
	Bank Balance :		
	ICICI BANK A/C 767805000099	24,92,663	
b	**Closing Stock**		
	Stock WIP (Eternity)	2,57,346	
C	**Loans & Advances (Asset)**		
	Alap Modi	1,25,000	
	Balumati Kantilal Barot	5,00,000	
	Chinoo R Modi	8,75,000	
	Dhirajlal Vadilal Patel	6,00,000	
	Dipakkumar Dhirajlal Patel	1,00,000	
	Drumil Vitthalbhai Patel	10,00,000	
	Harshad Biharilal Shah	5,00,000	
	Hemangiben Harshadbhai Shah	5,00,000	
	Hetal R Shah	5,00,000	
	Jayantibhai Bahechardas Patel	10,00,000	
	Jayrajbhai M Shah	10,00,000	
	Kaustubh Dhirajlal Patel	1,00,000	
	Kirankumar Bhaichandra Joshi	10,00,000	
	Kirti Dhirajlal Patel	1,00,000	
	Lalbhai Ratnabhai Bharwad	3,33,333	
	Mayur Ratnabhai Bharwad	3,33,333	
	Naushad Sam Wadia	10,00,000	
	Parikh Rita Nilesh	1,00,000	
	Parul Nandlal Paterl	10,00,000	
	Rajnikant M Rao	5,00,000	
	Rakesh N Shah	5,00,000	
	Sandip Ratnabhai Bharwad	3,33,334	
	Yatin Pramukhbhai Patel	2,50,000	
	Total	**1,50,00,009**	-

VRAJANSH SMART SPACE LLP

DESIGNATED PARTNER

SATVA LIVE SPACE: LLP

DESIGNATED PARTNER

KHILAN PATEL & CO. CHARTERED ACCOUNTANTS Reg. No. 144182W

PRECISE BUILDCON LLP

DESIGNATED PARTNER

WHITE COURTYARD LLP
SCHEDULE ANNEXED TO AND FORMING PART OF PROFIT & LOSS ACCOUNT
FOR THE YEAR END 31ST MARCH 2022

SCGEDULE C - COST OF SALES

(Figures in Rs)

Sr. No.	Particulars	2021-2022	2020-2021
ii)	Purchases (Net of Returns & discount)	2,57,346	-
	Total	**2,57,346**	**-**

SCGEDULE D - CHANGE IN INVENTORY

(Figures in Rs)

Sr. No.	Particulars	2021-2022	2020-2021
i)	Opning Stock	-	-
ii)	Less: Closing Stock	2,57,346	-
	Total	**-2,57,346**	**-**

KHILAN PATEL & CO. Reg. No. 144182W CHARTERED ACCOUNTANT

VRAJANSH SMART SPACE LLP

DESIGNATED PARTNER

SATVA LIVE SPACE LLP

DESIGNATED PARTNER

PRECISE BUILDCON LLP

DESIGNATED PARTNER

WHITE COURTYARD LLP
SCHEDULE - E
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

I ***Significant Accounting Policies :-***

1 Basis of Preparation of Financial Statements

The accounts of the LLP are prepared under the historical cost convention using the accrual method of accounting in accordance with the generally accepted accounting principles in India.

2 Use of Estimates

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent liabilities as at the date of financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ.

3 Revenue Recognition

i) Revenue from sale of goods in the course of ordinary activities is recognized on dispatch of material to customers, net of returns, discount allowed and Inclusive of Value Added Tax & Goods & Service Tax in the goods or all significant risks and rewards of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection.

4 Fixed Asset

Fixed Assets are stated at Cost of acquisition less Depreciation. The cost of fixed assets includes freight, taxes, duties and other incidental expenses related to acquisition and installation but excludes GST credit to the extent available and subsidy received from government relating to fixed assets. The amount includes borrowing cost capitalized as per the Accounting standard 16 on Borrowing Cost.

5 Depreciation

Depreciation of Fixed Assets has been calculated on written down value method at the rates specified in Income Tax Rules 1962.

II ***NOTES TO ACCOUNTS***

1 Party balances are subject to confirmation and reconciliation.

2 The LLP has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March,2022 as micro, small or medium enterprises. Consequently the amount paid/payable to these parties during the year is nil.

VRAJANSH SMART SPACE LLP
DESIGNATED PARTNER

KAILAN PATEL & CO. CHARTERED ACCOUNTANT Reg. No. 144182W

Place : AHMEDABAD
Date : 25/09/2022
UDIN : 22173583AUWQMC6610

PRECISE BUILDCON LLP
DESIGNATED PARTNER

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