AUDIT REPORT

FOR THE ACCOUNTING YEAR

2019 - 2020

OF

VAARUNI BUILDCON LLP

303, TITHI APPT, ARUNODAY SOCEITY, OPP.
NIRMAN SOCIETY, VADODARA, VADODARA,
GUJARAT-390007

BY
AUDITORS :

SANJAY C SHAH AND CO

CHARTERED ACCOUNTANTS

203-B, ARIHANT SUPER MARKET, NR LALBAUG
CROSSING, MANJALPUR, VADODARA-390011
GUJARAT

VAARUNI BUILDCON LLP

PARTNER

AUDITORS' REPORT

To,
The Partners,
VAARUNI BUILDCON LLP

Report on the Financial Statements

We have audited the accompanying financial statements of Vaaruni Buildcon LLP, which comprise the Balance Sheet as at **31st March 2020** and also the Profit and Loss Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of this financial statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the LLP preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the partners of the LLP, as well as evaluating the overall presentation of the financial statements.

SANJAY C. SHAH & CO. VADODARA CA

VAARUNI BUILDCON LLP

PARTNER

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

We Further Report That:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion proper books of account as required by law have been kept by the LLP, so far as appears from our examination of those books;

c) The Balance Sheet dealt with by this Report is in agreement with the books of account;

d) In our opinion, the Balance Sheet dealt with by this report comply with the accounting standards to the extent applicable;

e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the Significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

   (i) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March 2020.

   (ii) In the case of Profit & Loss, of the profit or loss for the year ended 31st March, 2020.

FOR SANJAY C SHAH & CO.
Chartered Accountants

CA Harsh Parikh (Partner)
MRN 124657
FRN 112000W
UDIN -20124657AAAASU5018
Place: Vadodara
Date: 08th Oct, 2020

VAARUNI BUILDCON LLP

PARTNER