

Balance Sheet

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Auditor Detail	Signing Person Detail
Auditor's Name :- CA. Tejas Purohit	Signing Person Name :- KISHORKUMAR DHARAMSHIBHAI PRAJAPATI
Membership No. :- 112064	PAN :- ACQPP5957K
Firm Name :- Bipin And Company	Status :- PARTNER
FRN No. :- 101509W	
Status :- Partner	

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

Balance Sheet as on 31st March 2021

Particular	Sch	Amount (Current Yr.)	Amount (Previous Yr.)
I. Source of funds			
Capital Funds:			
Capital	1	17,40,89,822.00	14,72,71,693.46
Loan Funds:			
Loans (Liability)	2	6,39,21,666.00	5,65,26,953.00
		23,80,11,488.00	20,37,98,646.46
II. Application of funds			
Fixed Assets	3		
Written Down Value		14,056.00	-
Add: Addition		6,78,242.64	15,618.00
Less: Sales		-	-
Less: Depreciation		1,04,181.00	1,562.00
Net Value		5,88,117.64	14,056.00
work-in-progress		-	-
Current Assets, loans and advances:			
Inventories	4	11,45,62,645.02	5,54,56,010.01
Cash and Bank Balance	5	1,81,85,698.83	10,27,812.67
Other Current Assets	6	27,35,91,183.24	19,08,83,460.39
Loans and Advances (Asset)	7	13,54,389.00	8,86,169.60
		40,76,93,916.09	24,82,53,452.67
Less: Current liabilities and provisions			
Current Liabilities	8	17,45,04,194.32	5,03,16,138.29
Provisions	9	-	5,35,970.79
Net current assets		23,31,89,721.77	19,74,01,343.59
Miscellaneous expenditure			
Miscellaneous expenditure not written off or adjusted	10	42,33,648.59	63,83,246.87
		23,80,11,488.00	20,37,98,646.46

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

As per our report of even date

For Bipin And Company

Chartered Accountants

(Registration No. 101509W)

For AARADHYA REALITY

Sd/-

CA. Tejas Purohit

Partner

Membership No.: 112064

Sd/-

Kishorbhai Dharamsibhai Prajapati

Partner

Place: Vadodara

Date: 19/11/2021

(F.Y. 2020-21)

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

Capital A/c as on 31st March 2021

Schedule: 1
Dr

Particulars	Aadarsh B Prajapati		Bhanjibhai Prajapati		Bhaumik Mojidra		Dharaben p prajapati	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account		-		-		-		-
To Balance C/F	69,62,681.76	58,89,879.38	87,03,262.56	73,62,349.69	52,21,582.13	44,17,123.75	1,01,60,300.93	86,80,785.65
Total	69,62,681.76	58,89,879.38	87,03,262.56	73,62,349.69	52,21,582.13	44,17,123.75	1,01,60,300.93	86,80,785.65

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Particulars	Aadarsh B Prajapati		Bhanjibhai Prajapati		Bhaumik Mojidra		Dharaben p prajapati	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	58,89,879.39	18,40,000.00	73,62,349.69	23,00,000.00	44,17,123.76	13,80,000.00	86,80,785.66	27,60,000.00
By Net Profit	39,294.51	43,001.94	49,118.14	53,752.43	29,470.89	32,251.45	58,941.77	64,502.91
By Capital Account	2,00,000.00	33,60,000.00	2,50,000.00	42,00,000.00	1,50,000.00	25,20,000.00	3,00,000.00	50,40,000.00
By Salary to partners	73,941.00	1,05,661.00	92,426.00	1,32,076.70	55,456.00	79,246.00	-	-
By Interest to partners	7,59,566.86	5,41,216.44	9,49,368.73	6,76,520.56	5,69,531.48	4,05,626.30	11,20,573.50	8,16,282.74
Total	69,62,681.76	58,89,879.38	87,03,262.56	73,62,349.69	52,21,582.13	44,17,123.75	1,01,60,300.93	86,80,785.65

Dr

Particulars	GANGABEN DHARAMSHIBHAI PRAJAPATI		Jayeshkumar Dalsukhbhai Variya		Jayesh Prajapati		Jigneshbhai V Prajapati	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account		-		-		-		-
To Balance C/F	1,35,41,691.81	1,15,70,093.75	69,65,919.42	58,93,522.12	69,60,130.33	58,88,380.37	1,21,90,340.26	1,03,12,306.16
Total	1,35,41,691.81	1,15,70,093.75	69,65,919.42	58,93,522.12	69,60,130.33	58,88,380.37	1,21,90,340.26	1,03,12,306.16

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Particulars	GANGABEN DHARAMSHIBHAI PRAJAPATI		Jayeshkumar Dalsukhbhai Variya		Jayesh Prajapati		Jigneshbhai V Prajapati	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	1,15,70,093.75	36,80,000.00	58,93,522.13	18,40,000.00	58,88,380.38	18,40,000.00	1,03,12,306.16	32,20,000.00
By Net Profit	78,589.03	86,003.89	39,294.51	43,001.94	39,294.51	43,001.94	68,765.40	75,253.40

(F.Y. 2020-21)

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

By Capital Account	4,00,000.00	67,20,000.00	2,00,000.00	33,60,000.00	2,00,000.00	33,60,000.00	3,50,000.00	58,80,000.00
By Salary to partners	-	-	73,941.00	1,05,661.00	73,939.00	1,05,661.17	1,29,397.00	1,84,907.00
By Interest to partners	14,93,009.03	10,84,089.86	7,59,161.78	5,44,859.18	7,58,516.44	5,39,717.26	13,29,871.70	9,52,145.76
Total	1,35,41,691.81	1,15,70,093.75	69,65,919.42	58,93,522.12	69,60,130.33	58,88,380.37	1,21,90,340.26	1,03,12,306.16

Particulars	Kalpeshbhai R Turakhiya		Kishorbhai Dharamsibhai Prajapati		Madhuri P Shah		Mohanbhai V Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account		-		-		-		7,20,000.00
To Balance C/F	69,60,132.13	58,88,380.20	2,65,06,891.33	2,23,07,690.29	86,96,658.82	73,57,598.62	69,61,838.60	58,90,024.04
Total	69,60,132.13	58,88,380.20	2,65,06,891.33	2,23,07,690.29	86,96,658.82	73,57,598.62	69,61,838.60	66,10,024.04

Particulars	Kalpeshbhai R Turakhiya		Kishorbhai Dharamsibhai Prajapati		Madhuri P Shah		Mohanbhai V Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	58,88,380.21	18,40,000.00	2,23,07,690.29	69,00,000.00	73,57,598.62	22,99,970.00	58,90,024.05	18,40,000.00
By Net Profit	39,294.51	43,001.94	1,47,354.43	1,61,257.29	49,118.14	53,752.43	39,294.51	43,001.94
By Capital Account	2,00,000.00	33,60,000.00	7,50,000.00	1,26,00,000.00	2,50,000.00	42,00,000.00	2,00,000.00	40,80,000.00
By Salary to partners	73,941.00	1,05,661.00	4,25,160.00	6,07,551.00	92,427.00	1,32,077.00	73,941.00	1,05,661.00
By Interest to partners	7,58,516.41	5,39,717.26	28,76,686.61	20,38,882.00	9,47,515.06	6,71,799.19	7,58,579.04	5,41,361.10
Total	69,60,132.13	58,88,380.20	2,65,06,891.33	2,23,07,690.29	86,96,658.82	73,57,598.62	69,61,838.60	66,10,024.04

Particulars	Nimesh V Prajapati		Paresh N Prajapati		Rameshbhai P Turakhiya		Vinodbhai P Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
To Capital Account		-		-		-		-
To Balance C/F	1,21,87,172.73	1,03,09,380.12	1,42,21,421.71	1,19,44,083.10	1,39,20,264.31	1,17,76,760.42	1,39,29,533.17	1,17,83,335.80
Total	1,21,87,172.73	1,03,09,380.12	1,42,21,421.71	1,19,44,083.10	1,39,20,264.31	1,17,76,760.42	1,39,29,533.17	1,17,83,335.80

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(F.Y. 2020-21)

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

Particulars	Nimesh V Prajapati		Paresh N Prajapati		Rameshbhai P Turakhiya		Vinodbhai P Turakhiya	
	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY	Amount	Amount PY
By Balance B/F	1,03,09,380.12	32,20,000.00	1,19,44,083.10	36,80,000.00	1,17,76,760.42	36,80,000.00	1,17,83,335.73	36,80,000.00
By Net Profit	68,765.40	75,253.40	78,589.03	86,003.89	78,589.03	86,003.89	78,589.05	86,003.94
By Capital Account	3,50,000.00	58,80,000.00	4,00,000.00	67,20,000.00	4,00,000.00	67,20,000.00	4,00,000.00	67,20,000.00
By Salary to partners	1,29,397.00	1,84,907.00	2,58,793.00	3,69,814.00	1,47,882.00	2,11,322.00	1,47,882.00	2,11,322.00
By Interest to partners	13,29,630.21	9,49,219.72	15,39,956.58	10,88,265.21	15,17,032.86	10,79,434.53	15,19,726.39	10,86,009.86
Total	1,21,87,172.73	1,03,09,380.12	1,42,21,421.71	1,19,44,083.10	1,39,20,264.31	1,17,76,760.42	1,39,29,533.17	1,17,83,335.80

(F.Y. 2020-21)

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

Fixed Assets as on 31st March 2021

Schedule: 3

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Furniture and Fixture	10.00%	14,056.00	-	-	-	14,056.00	1,406.00	12,650.00
COMPUTER and PRINTER	40.00%	-	-	20,786.98	-	20,786.98	4,157.00	16,629.98
Office Equipment	15.00%	-	10,529.66	-	-	10,529.66	1,579.00	8,950.66
Truck Purchase	15.00%	-	6,46,926.00	-	-	6,46,926.00	97,039.00	5,49,887.00
Total		14,056.00	6,57,455.66	20,786.98	-	6,92,298.64	1,04,181.00	5,88,117.64
P.Y Total		-	15,618.00	-	-	15,618.00	1,562.00	14,056.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

**Schedules annexed to and forming part of balance sheet &
profit & loss account for the year ended on 31st march 2021**

Particulars	SCH.	For the Period Ended on 31/03/2021	For the Period Ended on 31/03/2020
<u>Loans (Liability)</u>	2		
Secured Loans		5,97,67,766.00	5,04,52,603.00
Unsecured Loans		41,53,900.00	60,74,350.00
Total		6,39,21,666.00	5,65,26,953.00
<u>Inventories</u>	4		
Traded Goods		11,45,62,645.02	5,54,56,010.01
Total		11,45,62,645.02	5,54,56,010.01
<u>Cash and Bank Balance</u>	5		
Cash-in-Hand		95,358.00	63,821.00
Bank Accounts		1,80,90,340.83	9,63,991.67
Total		1,81,85,698.83	10,27,812.67
<u>Other Current Assets</u>	6		
Building Construction		15,94,71,155.16	5,20,60,440.16
LAND A/C-FP.14 RSNO.570-6818SQ.MTR		11,41,20,028.08	13,88,23,020.23
Total		27,35,91,183.24	19,08,83,460.39
<u>Loans and Advances (Asset)</u>	7		
Advance Income Tax		7,85,954.00	8,00,000.00
Firoz Basir Diwan		17,500.00	-
Jayantibhai A Raval		45,000.00	-
Pre Paid Insurance of CAR		4,10,171.00	-
TCS 206 C (1H)		13,067.00	-
TDS RECEVIABLE 18-19		-	3,472.60
Deposits (Asset)		82,697.00	82,697.00
Total		13,54,389.00	8,86,169.60
<u>Current Liabilities</u>	8		
ADVANCE FROM MEMBERS		15,48,54,570.00	2,88,97,994.00
Sundry Creditors		1,91,95,520.24	2,09,33,234.37
Duties and Taxes		4,54,104.08	4,84,909.92
Total		17,45,04,194.32	5,03,16,138.29
<u>Provisions</u>	9		
Provision for Income Tax		-	5,35,970.79
Total		-	5,35,970.79
<u>Miscellaneous expenditure not written off or adjusted</u>	10		
Misc. Expenses (ASSET)		42,33,648.59	63,83,246.87
Total		42,33,648.59	63,83,246.87

List of Secured Loans

S.NO.	Particulars	Amount (Current Yr.)
1	FINANCE FOR CONSTRUCTION A/C-39190278435 Loan A/c	5,97,67,766.00
	Total	5,97,67,766.00

List of Unsecured Loans

S.NO.	Particulars	Amount (Current Yr.)
1	AMAR INFRASTRUCTURE	(38,600.00)
2	DHANJIBHAI PRAJAPATI - LOAN	15,00,000.00
3	Jigar P Shah	1,00,000.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

4	Mayaben Pankajkumar Jethva	25,92,500.00
	Total	41,53,900.00

List of Cash-in-Hand

S.NO.	Particulars	Amount (Current Yr.)
1	Cash	95,358.00
	Total	95,358.00

List of Bank Accounts

S.NO.	Particulars	Amount (Current Yr.)
1	SBI BANK A/C -39155431523 RERA A/C-(70%)	1,22,22,703.00
2	SBI BANK A/C -39155436496 RERA A/C-(30%)	58,67,637.83
	Total	1,80,90,340.83

List of Deposits (Asset)

S.NO.	Particulars	Amount (Current Yr.)
1	MGVCL -DEPOSIT	82,697.00
	Total	82,697.00

List of ADVANCE FROM MEMBERS

S.NO.	Particulars	Amount (Current Yr.)
1	PHASE I	15,48,54,570.00
	Total	15,48,54,570.00

List of PHASE I

S.NO.	Particulars	Amount (Current Yr.)
1	TOWER F1	2,35,000.00
2	TOWER A1	2,57,14,731.00
3	TOWER C	3,71,30,656.00
4	TOWER F2	1,81,41,562.00
5	Tower A1 Shop	2,22,222.00
6	TOWER A2	4,88,51,677.00
7	TOWER B	2,39,57,722.00
8	TOWER J2	6,01,000.00
	Total	15,48,54,570.00

List of TOWER F1

S.NO.	Particulars	Amount (Current Yr.)
1	PAVANKUMAR MARLI MENGHANI	2,35,000.00
	Total	2,35,000.00

List of TOWER A1

S.NO.	Particulars	Amount (Current Yr.)
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AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

1	A PADMAPRIYA and ARUN PRASANT T.K.	16,50,000.00
2	ALEX RAJAMANI NADAR	18,00,000.00
3	ASHWINI AJAYBHAI DEBEKAR and AJAYBHAI K BEDEKAR	2,20,000.00
4	Deepu Rameshchandra Hariyani and Bharti D Hariyani	8,10,000.00
5	HABLAL S/O MOTILAL	7,51,000.00
6	HARDIK ASHOKBHAI DUSARA	10,09,000.00
7	HEMLATA JAGDISHBHAI PRAJAPATI and JAGDISHBHAI C PRAPA	17,30,000.00
8	JAYABAHEN KAUSHIKKUMAR PATEL	12,50,000.00
9	KAUSHIKKUMAR CHUNILAL PATEL(A1-101)	12,50,000.00
10	PUJA MISHRA and SANJAY KUMAR MISHRA	16,00,000.00
11	RAJENDRA SINGH AND GULAB KANWAR	16,80,000.00
12	RAKESH SHARMA	2,25,000.00
13	RISHIKANT SAROYA and NEELAM R SAROYA	16,41,000.00
14	SHAMJIBHAI K DALWADI and KALPANABEN S DALWADI	14,22,500.00
15	UMESHCHANDRA SAVJIBHAI GEDIYA	17,35,000.00
16	HIRENGIRI JAYENDRAGIRI GAUSWAMI	13,17,000.00
17	JAYKUMAR SHAILESHKUMAR SHAH	19,00,000.00
18	MIT NILESHKUMAR SHAH	16,24,231.00
19	RUCHITABEN MILANKUMAR SHAH	9,00,000.00
20	SHAH SANDIPKUMAR RASIKLAL	12,00,000.00
	Total	2,57,14,731.00

List of Tower A1 Shop

S.NO.	Particulars	Amount (Current Yr.)
1	KAUSHIK CHUNIBHAI PATEL	1,11,111.00
2	SATISHBHAI CHUNIBHAI PATEL	1,11,111.00
	Total	2,22,222.00

List of TOWER A2

S.NO.	Particulars	Amount (Current Yr.)
1	BHARTI MANOHAR SHAHANI	18,00,000.00
2	BHAVITABEN BHAVIN SHAH and BHAVIN C SHAH	21,25,000.00
3	DAKHABEN D RATHOD and DEEPAK CHUNILAL RATHOD	17,00,000.00
4	GAYATRI MAHENDRA SONAWANE	23,00,000.00
5	JAIMINIBEN AMITKUMAR BHAVSAR	20,48,462.00
6	KISHAN DHARMEDRABHAI SARVIYA and SWATIBEN K SARVIYA	23,25,000.00
7	KOMAL AKASH ZAVERI	19,96,000.00
8	LALVANI LAJVANTIBEN HARESHKUMAR and LALWANI LOKESH H	18,00,000.00
9	MADHULIKA NAMDEV and ASHISH NAMDEV	21,00,000.00
10	MAHENDRA SHIVAJI SONAWANE	21,00,000.00
11	MAYABEN PANKAJBHAI JETHVA and JETHVA PANKAJBHAI R	7,29,022.00
12	NISHA V CHALPATE	15,01,000.00
13	PALAK RONAK AMIN	7,51,000.00
14	PRATIT VIKRAM SAVANT	21,25,000.00
15	Priti Sunil Upadhyay	21,20,000.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

16	RAVINDRA SHARMA and NEERJA SHARMA	7,01,000.00
17	RONAK RAJNIKANT AMIN	7,51,000.00
18	SHIVANI VIKAS BALI	18,48,462.00
19	SUDIP RAY and KRISHNA RAY	20,50,000.00
20	TINABEN DHANJIBHAI SOLANKI	21,00,000.00
21	TRIVENI ADITYA TRIVEDI and ADITYA SURESHBHAI TRIVEDI	22,35,000.00
22	UNNATI SHARMA and RAHUL SHARMA	17,48,462.00
23	VEENU RAJPUT	19,00,000.00
24	VIRAL GOPALBHAI MODI AND SEFALI VIRAL MODI	16,00,000.00
25	NIRMAL VISHANDAS PURSWANI	17,57,500.00
26	SAPNA JANGRA	10,00,000.00
27	SHITALBEN M.PATEL and MAHENDRA B.PATEL	19,01,000.00
28	VISHNUBHAI MOHANBHAI VASAVA	17,38,769.00
	Total	4,88,51,677.00

List of TOWER B

S.NO.	Particulars	Amount (Current Yr.)
1	RAJESH KUMAR Cancelled	1,50,000.00
2	RAJUBHAI KANCHAN MACHHI and KUSUMBEN RAJUBHAI MACHHI	25,50,000.00
3	SAURABH ASHOK PACHAURI and NIDHI S PACHAURI	25,75,000.00
4	TARKESH KEWALRAMANI	1,77,500.00
5	DILIPKUMAR MANILAL PATEL	10,20,000.00
6	JYOTI C CHEDE and SAGAR C CHEDE	26,00,000.00
7	MANISHABEN TABIYAR	25,00,000.00
8	PANKAJKUMAR MAYURBHAI PATEL	7,00,000.00
9	POOJA HARESH CHATRANI	24,00,000.00
10	Preetiben Satishbhai Patel	38,61,111.00
11	RAJBIR KAUR	12,00,000.00
12	SHASHI SUDHIRKUMAR DUGAR	28,63,000.00
13	VIVEK KAUSHIKKUMAR PATEL	13,61,111.00
	Total	2,39,57,722.00

List of TOWER C

S.NO.	Particulars	Amount (Current Yr.)
1	DEVENDRAKUMAR PAL	27,50,000.00
2	INDRA SHARMA	36,75,000.00
3	LADVA HARDIK VINODBHAI	35,00,000.00
4	NANDINI SEN and BIRESWAR SEN	25,75,000.00
5	NIKITA RAJIV SHARMA and RAJIV SHARMA	28,00,000.00
6	VINIT SURENDRANATH ARONDEKAR and SUPRIYA V ARONDEKAR	30,30,000.00
7	VRUSHABENDRA GADGIMATH AND JYOTI	29,00,000.00
8	BRAHMA PRAKASH MISHRA	29,45,550.00
9	LAXMAN N. MULCHANDANI and MADHURI L. MULCHANDANI	25,65,190.00
10	MAHESHKUMAR SOMABHAI PANCHAL	31,48,000.00
11	Niranjana Bharatkumar Raval	28,91,916.00
12	PARAS SURESHBHAI BHINDORA	24,00,000.00
13	Sandip Niranjanbhai Modi C-204	19,50,000.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

	Total	3,71,30,656.00
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List of TOWER F2

S.NO.	Particulars	Amount (Current Yr.)
1	DINESH VIRABHAI MAKWANA	2,30,100.00
2	GAURAV MUKESHBHAI RANA	6,90,000.00
3	GHAYALKUMAR RAJNIKANT PATEL and MAULIKABEN G PATEL	13,25,000.00
4	GOSAI JEETENDRAGIRI SABURGIRI and JONIKA J GOSAI	12,30,000.00
5	HARSHABEN HARSHADBHAI PANDYA	12,85,000.00
6	KALPESH MANILAL RAJPUT	2,50,000.00
7	KISHORBHAI NARENDRABHAI DEVNANI and BHAVANA K DEVNAN	8,00,000.00
8	LIKHMA RAM and NAKHATU	7,00,000.00
9	MACHHI TARABEN MUKESHBHAI and MACHHI MUKESHBHAI R.	2,30,000.00
10	MANISHKUMAR BANSHILAL MEHTA	12,37,000.00
11	MAYUR SURESH PATEL	7,20,000.00
12	PATEL RANJANBEN KIRITBHAI	3,50,000.00
13	PRAVEENCHANDRA H TIWARI and NIMA P TIWARI	10,50,000.00
14	SHILPA K PAKAR and KETAN NARENDRA PALKAR	15,50,000.00
15	Shri Bhagwan	4,25,000.00
16	JULIN SHARADAKUMAR SHETH	8,31,000.00
17	MAYUR THAKKAR / KIRAN THAKKAR	7,50,000.00
18	NIRAV RAMESHCHANDRA GANDHI and JIMEESHA NIRAV GANDHI	12,00,000.00
19	PURNIMA TRIPATHI	12,00,000.00
20	VAGHELA DILIPKUMAR VITTHAL BHAI	10,40,000.00
21	VIBHOR P AGRAWAL	10,48,462.00
	Total	1,81,41,562.00

List of TOWER H

S.NO.	Particulars	Amount (Current Yr.)
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List of TOWER J2

S.NO.	Particulars	Amount (Current Yr.)
1	AGRAWAL RAVI NARAYANBHAI and AGRAWAL PRITIBEN R	2,50,000.00
2	DEEPAK N PARMAR and ANKITA D PARMAR	2,51,000.00
3	DIPESH and JAGRUTI TRIPATHI	1,00,000.00
	Total	6,01,000.00

List of Sundry Creditors

S.NO.	Particulars	Amount (Current Yr.)
1	SAI GEOTECHNICAL LAB	1,500.00
2	CREDITOR FOR ADVERTISEMENT	5,74,537.60
3	Creditors for Other	8,57,486.40
4	Creditor- Legal and Professional	6,78,521.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

5	LAND OWNERS	(11,00,000.00)
6	CREDITOR FOR DIRECT COST	1,19,83,439.74
7	Creditor for Labour	42,43,441.00
8	CREDITOR FOR TRANSPORT	19,56,594.50
	Total	1,91,95,520.24

List of CREDITOR FOR ADVERTISEMENT

S.NO.	Particulars	Amount (Current Yr.)
1	ZEE MEDIA CORPORATION LTD	(635.00)
2	AMI ADS BUREAU	2,26,119.00
3	MUNAR PREFAD PVT.LTD	7,080.00
4	RELIANCE BROADCAST NETWORK LTD	0.60
5	SUJAL ADVERTISERS PVT.LTD	3,41,973.00
	Total	5,74,537.60

List of CREDITOR FOR DIRECT COST

S.NO.	Particulars	Amount (Current Yr.)
1	ALKA ENTERPRISE	13,229.00
2	BAJRANG ALUMINIUM	4,73,228.00
3	BALAJI SALES AGENCY	70,100.00
4	H A ENTERPRISE	1,73,631.06
5	H B Associates	3,91,406.00
6	HARIKRUPA HARDWARE AND PLY	2,76,936.00
7	Hariom Enterprise	1,02,241.00
8	JAY SHREE CHAMUNDA MARBLES	1,25,631.00
9	Kamal Glass Solution Pvt Ltd	2,70,518.00
10	M D Enterprise	14,784.00
11	M R Bricks	1,43,850.00
12	MAHESH LIGHTS	38,472.00
13	MARUTI GLASS and ALLUMINIUM	40,959.00
14	RANDAL ELECTRICAL	8,01,120.00
15	S K PATEL and BROTHERS	14,200.00
16	SAMBANDH SALES	19,806.00
17	SHIVAM TRADERS	(180.00)
18	SHREE BHOLENATH MARBLE	4,47,470.00
19	SUPRATECH ELEVATORS	7,71,395.00
20	UMA CEMENT PRODUCTS	23,715.00
21	AMBIKA STEEL AND CEMENT	3,103.00
22	ANKIT TRADERS	10,19,073.00
23	Baroda Chemical and Fertilizers	1,000.00
24	Priya Ceramic	18,31,316.00
25	SHANTIKRUPA PLY and HARDWARE	6,92,379.00
26	SHIV TRADERS	12,907.00
27	Shree Imarat Trading	3,49,850.16
28	SHREEJI TIMBER	3,20,150.00
29	Shri Ramdev Hardware	920.00
30	VIKAS LIMES	67,332.00
31	Vinayak Traders	11,28,075.00
32	Chamunda Traders	8,38,757.00
33	DARSHANA ENTERPRISE	4,24,903.00
34	J K Cement Works	(6,137.00)

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

35	MILESTONE TRANSPORT	4,47,903.52
36	MODI SUPPLIERS	5,16,510.00
37	OM ENTERPRISE	(31,828.00)
38	PARMESHWAR ENTERPRISE	1,54,715.00
	Total	1,19,83,439.74

List of Creditor for Labour

S.NO.	Particulars	Amount (Current Yr.)
1	Bariya Mukesh A	1,47,551.00
2	CHANDRIKABEN A RAMANI	1,43,622.00
3	DALSUKHBHAI MAGANBHAI PRAJAPATI	11,65,257.00
4	DHANJIBHAI T PRAJAPATI - LABOUR	86,549.00
5	GABBU LALCHAND SAHANI	4,062.00
6	Gelabhai G Bharwad	18,609.00
7	HARSHADBHAI BHIKHABHAI MOKANI	8,11,600.00
8	Krishna Earth Movers	74,636.00
9	Mandaviwala and Co	(1,271.00)
10	PAYAL ELECTRICALS	2,28,300.00
11	Pratapsing Punamsinh Patel	46,250.00
12	SHEETALBEN J SAPARA	84,973.00
13	TWINKALBEN A RAMANI	1,48,839.00
14	VERMA DECOR	1,58,360.00
15	VIPUL G PRAJAPATI	5,09,848.00
16	Dhanjibhai B. Prajapati	2,82,750.00
17	MONA RAMANI	49,220.00
18	RAMESHBHAI R SAPRA	32,309.00
19	SAVANI NILESH A.	1,77,097.00
20	SHEHJAD BHAUDEEN	74,880.00
	Total	42,43,441.00

List of CREDITOR FOR TRANSPORT

S.NO.	Particulars	Amount (Current Yr.)
1	Ankit Transport	1,33,000.00
2	MAHENOOR TRANSPORT	11,000.00
3	MANISHA TRANSPORT	41,392.00
4	SHIV TRANSPORT	1,61,765.00
5	JAY AMBE TRANSPORT	10,83,749.00
6	KRISHIV TRANSPORT	56,823.00
7	SHREE JAYAMBE TRANSPORT	4,68,865.50
	Total	19,56,594.50

List of Creditor- Legal and Professional

S.NO.	Particulars	Amount (Current Yr.)
1	DHANANJAY V BAROT	58,175.00
2	BIPIN and COMPANY	4,53,979.00
3	NISHIT RAVISAHEB	1,33,592.00
4	STHAPATYA JAGAT	32,775.00
	Total	6,78,521.00

AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

List of Creditors for Other

S.NO.	Particulars	Amount (Current Yr.)
1	Ashok P. Patel	19,700.00
2	CHAMUNDA JALSAGAR	68,250.00
3	HONEST PRINTING PRESS	1,94,343.40
4	NAVNEETKUMAR J PARMAR	(25,000.00)
5	PRAVIBHAI CHHAGANBHAI JADAV	10,000.00
6	SHEETAL ENTERPRISE	5,156.00
7	VIHAL PETROLEUM	1,39,230.00
8	ASL Green Leaf Services	7,320.00
9	KRISHNA COPY CENTRE	14,609.00
10	Maa Caterers	4,00,000.00
11	S.S.PATEL	8,260.00
12	SARVESH NISHAD	15,618.00
	Total	8,57,486.40

List of LAND OWNERS

S.NO.	Particulars	Amount (Current Yr.)
1	PATEL JAYABEN K - BANAKHAT	(1,76,000.00)
2	PATEL KAUSHIKBHAI C - BANAKHAT	(1,87,000.00)
3	PATEL PRITIBEN S - BANAKHAT	(2,75,000.00)
4	PATEL SATISHBHAI C-BANAKHAT	(2,75,000.00)
5	PATEL VIVEK K - BANAKHAT	(1,87,000.00)
	Total	(11,00,000.00)

List of Duties and Taxes

S.NO.	Particulars	Amount (Current Yr.)
1	INPUT I G S T (INDIRECT)	(7,627.00)
2	CGST PAYABLE A/C	1,50,847.00
3	CGST RCM PAYABLE	16,469.00
4	Input Cgst (Direct)	(20,958.96)
5	Input SGST (Direct)	(20,958.96)
6	SGST PAYABLE A/C	1,50,847.00
7	SGST RCM PAYABLE	16,469.00
8	TDS PAYABLE	1,69,017.00
	Total	4,54,104.08

List of TDS PAYABLE

S.NO.	Particulars	Amount (Current Yr.)
1	TDS U/s 94A Interest on Unsecured Loan	7,500.00
2	TDS U/s 94C	1,22,254.00
3	TDS U/S 94J	39,263.00
	Total	1,69,017.00

List of Misc. Expenses (ASSET)

S.NO.	Particulars	Amount (Current Yr.)
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AARADHYA REALITY
0, AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD, VADODARA

1	Deferred Revenue Expense	42,33,648.59
	Total	42,33,648.59

AARADHYA REALITY
(PAN: ABNFA2464Q)
AMARDEEP LANDMARK, NEAR AMARDEEP HOMES, AJWA ROAD
Vadodara-390019
FY: 2020-21

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. **General :-**
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. **Revenue Recognition :-**
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis. Revenue is recognized as per the stage of completion of the project on year to year basis during the development of the project as per the norms specified in revised guidance note issued by ICAI related to real estate transactions.
3. **Fixed Assets :-**
Fixed Assets are stated at their written down value.
4. **Depreciation :-**
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. **Inventories :-**
Construction work-in-progress:
The construction work in progress is value at lower of cost or net realizable value. Cost includes development rights, rates and taxes, construction costs, borrowing cost(if any), other direct expenses, allocated overheads and other incidental expenses.
6. Sundry Debtors, Creditors, loans & advances, advance to suppliers and advance from customer are subject to confirmation.

B. NOTES TO ACCOUNTS

1. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
2. During the year cost of the land in proportion to work completion debited to profit & loss account to match it with the revenue recognized. Balance lying in Land Account of **Rs.11,41,20,028.08/-** denotes which will be provided in profit & loss account based on matching concept in future.

3. Building Construction Account of **Rs.15,94,71,155.16/-** shown in the balance sheet represents accumulated balance of revenue booked on year to year basis based on percentage of completion method. Further it is the policy of the firm to adjust the said amount against the advance received from the members as & when documents are executed between the land owner, Developer & customers & till that it will be reflected under the head current asset.
4. Advance from member of **Rs.15,48,54,570/-** represents amount received from the customers against the booking of the duplex/flat/unit. As per the policy of the firm it will be adjusted against the Building Construction Account as and when documents are executed between the land owner, developer & customers & till that it will be reflected under the head current liabilities.
5. Closing stock includes work in progress of **Rs.11,11,49,380.02/-** which represents cost of development & construction work done till the Balance Sheet date in case of units which are not booked till the date of Balance Sheet.

Schedule `A' to `C' Signed for Identification
As per Our Separate Audit Report of Even date attached.

For Bipin And Company
Chartered Accountants

For Aaradhya Reality

Sd/-
(CA. Tejas Purohit)
Partner
Membership No. 112064
Registration No. 101509W
Place: - Vadodara
Date: - 19/11/2021

Sd/-
(Kishorbhai D Prajapati)
Partner

Annexure to Form 3CB & 3CD

NOTES FORMING PART OF FORM 3CD

1. *We have relied on the list of persons covered by section 40A(2)(b) of the Income Tax Act, 1961, as furnished to us by the assesses.*
2. *Confirmation of Balance sheet of loan, sundry debtors, creditors, loans & advance for the year awaited.*
3. *Figures have been rounded off the nearest rupees.*
4. *Irrecoverable receivable, if any are the written off only the final settlement of account with the parties.*
5. *In certain cases, various expenses have been accounted on the basis of vouchers signed by the payee & authorized by the assessee in the absence of supporting document. As explained to us such expenses incurred under business need and exigencies having accepted business practice in which assesses is engaged. Such expenses treated as incurred for the business purpose and accounted accordingly. Further in case of cash payment, receipts are not available and it has been accounted on the basis of vouchers authorized by the assessee.*
6. *In the opinion of the assesses, current assets, loan, & advanced have the value at which they are stated in the balance sheet, if realized in the ordinary course of business. The provision for known liabilities is adequate and not in excesses of the amount reasonably necessary.*
7. *The clause mentioned in the form No 3CD require us to report on various matters, which are the exclusive knowledge of the assesses. In respect of these items, we have relied on the representation or explanation of the assesses as regards credit, drawbacks, escalation claims and any others items as income, capital receipts not credited to the profit & loss A/c.*
8. *The form requires us to reports on various matters which are to be ascertained on the basis of the assessment records, in respect of these matters, we have relied on the assessment records if he, as received by the assesses and produced before us.*
9. *For reporting under clause 24, we have restricted our observation to transaction during the year only.*

NOTES TO SPECIFIC CLAUSES OF FORM 3CD

NOTE TO CLAUSE 14

Based on recommendation of the Institute of Chartered Accountant of India in its publication Guidance Note on Tax Audit u/s 44AB Income Tax Act, first edition 1999, Para 23.3 Stock in trade understood to mean "raw material and finished Goods " only.

NOTE TO CLAUSE 21(a)

In absence of definition of the terms " Capital Expenditure" under the act and being a Technical matter, classification between capital and revenue expenditure has been made keeping in view the accounting distinction between Capital and Revenue and the suggestion made in the guidance note of the Institute of Chartered Accountant of India.

NOTE TO CLAUSE 23

Payment to person carrying on business or professional in which partners and relatives of partners having substantial interest could be ascertained only in the lists of the specified person provided by the assesses and hence information has been verified by accordingly

Place: Vadodara

Date: 19/11/2021