INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF VIHAANA DEVELOPERS LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **VIHAANA DEVELOPERS LLP** ("the LLP"), which comprise the Balance Sheet as at 31 March 2019 and the Statement of Profit and Loss for the year ended 31st March, 2019 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 these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) and other generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's 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 ICAI. 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 the 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 controls relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31 March 2019 and its profit for the year ended on that date.

Report on other legal and regulatory requirements

We report that:

a) We have sought and 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 accounts as required by law have been kept by the LLP so far as it appears from our examination of those books.

c) The Balance sheet and the statement of profit and loss dealt with by this report are in agreement with these books of accounts.

d) In our opinion, the aforesaid financial statements comply with accounting standards issued by the Institute of Chartered Accountants of India.

FOR, DANG & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
Firm's Registration No.: W100148

ASHPREETSINGH
AMOLAKSINGH DANG

Digitally signed by ASHPREETSINGH AMOLAKSINGH DANG
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat,
2.5.4.20=adfecd8f4afb178afd8713e14f38e2ac3b3c4683c1f33344b3867
67c8a1aa757,
serialNumber=a6190a08809c483dfba1269449e03456ad9060bafaef03f
f45756a994abd7c24, cn=ASHPREETSINGH AMOLAKSINGH DANG
Date: 2019.10.23 21:33:06 +05'30'

ASHPREETSINGH DANG
Partner
Membership No.: 145054
UDIN: 19145054AAAALM8459

Place: Ahmedabad
Date: 30/09/2019

VIHAANA DEVELOPERS LLP

A-32, MONAPARK SOCIETY, B/H INDIA COLONY, BAPUNAGAR, AHMEDABAD, GUJARAT-380024

BALANCE SHEET AS ON 31 March 2019

PARTICULARS	SCH	AMOUNT (IN RS.)
SOURCES OF FUNDS		
(1) OWNER'S FUNDS :		
PARTNERS CAPITAL	1	32,750.00
TOTAL		**32,750.00**
APPLICATION OF FUNDS		
(1) CURRENT ASSETS, LOANS AND ADVANCES :		
CASH AND BANK BALANCES	2	7,750.00
OTHER CURRENT ASSETS	3	25,000.00
TOTAL [A]		32,750.00
LESS :CURRENT LIABILITIES AND PROVISIONS :		
TOTAL [B]		0.00
NET CURRENT ASSETS [A - B] :		32,750.00
TOTAL		**32,750.00**

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP
(Chartered Accountants)
Reg No. :0W100148

ASHPREETSINGH AMOLAKSINGH DANG

Digitally signed by ASHPREETSINGH AMOLAKSINGH DANG
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat, 2.5.4.20=adfecd8f4afb178afd8713e14f38e2ac3b3c4683c1f33344b386767c8a1aa757, serialNumber=a6190a08809c483dfba1269449e03456ad9060bafaef03ff45756a994abd7c24, cn=ASHPREETSINGH AMOLAKSINGH DANG
Date: 2019.10.23 21:33:39 +05'30'

ASHPREETSINGH DANG
(Partner)
Membership No : 145054
UDIN: 19145054AAAALM8459

For VIHAANA DEVELOPERS

ZALAVADIYA HIMANSHUBHAI

Digitally signed by ZALAVADIYA HIMANSHUBHAI
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=ef1b34b9f5585f8ecad255186bb0b4a3cc0b076df3c5a9ffc6dba9461d4eab0b, serialNumber=424d68076d579d4b9b51ac0fa99cc27adea3c662e1ffc2043ed9ecde73a72e84, cn=ZALAVADIYA HIMANSHUBHAI
Date: 2019.10.23 21:35:53 +05'30'

HIMANSHU VINUBHAI
(Partner)

VINUBHAI MOHANBHAI ZALAVADIYA

Digitally signed by VINUBHAI MOHANBHAI ZALAVADIYA
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=f94b343c783413a1ee36c3f7dd2b7063f53c8b572f7a434e0185848ed131fc64, serialNumber=db2862717c4aab783b31ef5fa4441a28c355009d7f0868c4488f81af227281c8, cn=VINUBHAI MOHANBHAI ZALAVADIYA
Date: 2019.10.23 21:35:30 +05'30'

VINUBHAI MOHANBHAI
(Partner)

Place : AHMEDABAD
Date : 30/09/2019

VIHAANA DEVELOPERS LLP

A-32, MONAPARK SOCIETY, B/H INDIA COLONY, BAPUNAGAR, AHMEDABAD,

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 March 2019

PARTICULARS	SCH	AMOUNT (IN RS.)
[A] INCOME:		
SALES / GROSS RECEIPTS		
TOTAL [A]		**0.00**
[B] EXPENDITURE:		
OTHER INDIRECT EXPENSES	4	5,250.00
TOTAL [B]		**5,250.00**
NET LOSS		**-5,250.00**
BALANCE BROUGHT FORWARD FROM EARLIER YEARS		0.00
PROFIT CARRIED TO BALANCE SHEET		**-5,250.00**

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP
(Chartered Accountants)
Reg No. :0W100148

ASHPREETSINGH AMOLAKSINGH DANG
Digitally signed by ASHPREETSINGH AMOLAKSINGH DANG
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat, 2.5.4.20=adfecd8f4afb178afd8713e14f38e2ac3b3c4683c1f33344b386767c8a1aa757, serialNumber=a6190a08809c483dfba1269449e03456ad9060bafaef03ff45756a994abd7c24, cn=ASHPREETSINGH AMOLAKSINGH DANG
Date: 2019.10.23 21:34:09 +05'30'

ASHPREETSINGH DANG
(Partner)
Membership No : 145054
UDIN: 19145054AAAALM8459

For VIHAANA DEVELOPERS

ZALAVADIYA HIMANSHUBHAI
Digitally signed by ZALAVADIYA HIMANSHUBHAI
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=ef1b34b9f5585f8ecad255186bb0b4a3cc0b076df3c5a9ffc6dba9461d4eab0b, serialNumber=424d68076d579d4b9b51ac0fa99cc27adea3c662e1ffc2043ed9ecde73a72e84, cn=ZALAVADIYA HIMANSHUBHAI
Date: 2019.10.23 21:36:19 +05'30'

HIMANSHU VINUBHAI
(Partner)

VINUBHAI MOHANBHAI ZALAVADIYA
Digitally signed by VINUBHAI MOHANBHAI ZALAVADIYA
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=f94b343c783413a1ee36c3f7dd2b7063f53c8b572f7a434e0185848ed131fc64, serialNumber=db2862717c4aab783b31ef5fa4441a28c355009d7f0868c4488f81af227281c8, cn=VINUBHAI MOHANBHAI ZALAVADIYA
Date: 2019.10.23 21:35:15 +05'30'

VINUBHAI MOHANBHAI
(Partner)

Place : AHMEDABAD
Date : 30/09/2019

VIHAANA DEVELOPERS LLP

A-32, MONAPARK SOCIETY, B/H INDIA COLONY, BAPUNAGAR, AHMEDABAD, GUJARAT-380024

Schedules for the Year Ending 31 March, 2019

Schedule : 1

CAPITAL ACCOUNT	
PARTICULARS	**AMOUNT**
FIXED PARTNERS CAPITAL	
HIMANSHU V ZALAVADIYA (FIXED CAPITAL)	30,000.00
CURRENT PARTNERS CAPITAL	
HIMANSHU V. ZALAVADIYA (CURRENT CAPITAL)	375.00
VINUBHAI M. ZALAVADIYA (CURRENT CAPITAL)	2,375.00
Total	**32750.00**

Schedule : 2

CASH AND BANK BALANCE

CASH IN HAND	
PARTICULARS	**AMOUNT**
CASH ON HAND	7,750.00
Total	**7750.00**
Grand Total	**7750.00**

Schedule : 3

OTHER CURRENT ASSETS

CURRENT ASSETS	
PARTICULARS	**AMOUNT**
PRELIMINERY EXPENSES	25,000.00
Total	**25000.00**
Grand Total	**25000.00**

Schedule : 4

OTHER EXPENSES

INDIRECT EXPENSES	
PARTICULARS	**AMOUNT**
LEGAL & PROFESSIONAL FEES	5,250.00
Total	**5250.00**
Grand Total	**5250.00**

For VIHAANA DEVELOPERS LLP

ZALAVADIYA HIMANSHUBHAI

Digitally signed by ZALAVADIYA HIMANSHUBHAI
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=ef1b34b9f5585f8ecad255186bb0b4a3cc0b076df3c5a9ffc6dba9461d4eab0b, serialNumber=424d68076d579d4b9b51ac0fa99cc27adea3c662e1ffc2043ed9ecde73a72e84, cn=ZALAVADIYA HIMANSHUBHAI
Date: 2019.10.23 21:36:32 +05'30'

HIMANSHU VINUBHAI ZALAVADIYA
(Partner)

VINUBHAI MOHANBHAI ZALAVADIYA

Digitally signed by VINUBHAI MOHANBHAI ZALAVADIYA
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=f94b343c783413a1ee36c3f7dd2b7063f53c8b572f7a434e0185848ed131fc64, serialNumber=db2862717c4aab783b31ef5fa4441a28c355009d7f0868c4488f81af227281c8, cn=VINUBHAI MOHANBHAI ZALAVADIYA
Date: 2019.10.23 21:35:04 +05'30'

VINUBHAI MOHANBHAI ZALAVADIYA
(Partner)

As Per Our audit report attached.

FOR DANG & ASSOCIATES LLP
(Chartered Accountants)

ASHPREETSINGH AMOLAKSINGH DANG

Digitally signed by ASHPREETSINGH AMOLAKSINGH DANG
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat, 2.5.4.20=adfecd8f4afb178afd8713e14f38e2ac3b3c4683c1f33344b386767c8a1aa757, serialNumber=a6190a08809c483dfba1269449e03456ad9060bafaef03ff45756a994abd7c24, cn=ASHPREETSINGH AMOLAKSINGH DANG
Date: 2019.10.23 21:34:21 +05'30'

ASHPREETSINGH DANG
(Partner)
Membership No : 145054
UDIN: 19145054AAAALM8459

Place : AHMEDABAD
Date : 30/09/2019

VIHAANA DEVELOPERS LLP

A-32, MONAPARK SOCIETY, B/H INDIA COLONY, BAPUNAGAR, AHMEDABAD, GUJARAT-380024

Schedule : 5

Significant Accounting Policies

1. **Basis of Accounting**
   The financial statements are prepared on the historical cost convention and in accordance with the Generally Accepted Accounting Principles (‘GAAP’).

2. **Contingent Liability**
   No Provision is made for liabilities which are contingent in nature but if material, the same are disclosed by way of notes to the accounts.

3. **Provisions, Contingent Liabilities and Contingent Assets.**
   A provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

4. **Reliance on Management**
   Where external evidence in the form of cash memos/bills, stamped receipts etc were not available, we have relied on the internal vouchers prepared by the concern & authorized by authorized signatory.

As Per Our audit report attached.
FOR DANG & ASSOCIATES LLP
(Chartered Accountants)
Reg No. :0W100148

ASHPREETSINGH AMOLAKSINGH DANG

Digitally signed by ASHPREETSINGH AMOLAKSINGH DANG
DN: c=IN, o=Personal, postalCode=380058, st=Gujarat, 2.5.4.20=adfecd8f4afb178afd8713e14f38e2ac3b3c4683c1f33344b386767c8a1aa757, serialNumber=a6190a08809c483dfba1269449e03456ad9060bafaef03ff45756a994abd7c24, cn=ASHPREETSINGH AMOLAKSINGH DANG
Date: 2019.10.23 21:34:33 +05'30'

ASHPREETSINGH DANG
(Partner)
Membership No : 145054
UDIN: 19145054AAAALM8459

VINUBHAI MOHANBHAI ZALAVADIYA

Digitally signed by VINUBHAI MOHANBHAI ZALAVADIYA
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=f94b343c783413a1ee36c3f7dd2b7063f53c8b572f7a434e0185848ed131fc64, serialNumber=db2862717c4aab783b31ef5fa4441a28c355009d7f0868c4488f81af227281c8, cn=VINUBHAI MOHANBHAI ZALAVADIYA
Date: 2019.10.23 21:34:47 +05'30'

VINUBHAI MOHANBHAI ZALAVADIYA
(Partner)

FOR VIHAANA DEVELOPERS LLP

ZALAVADIYA HIMANSHUBHAI

Digitally signed by ZALAVADIYA HIMANSHUBHAI
DN: c=IN, o=Personal, postalCode=382345, st=Gujarat, 2.5.4.20=ef1b34b9f5585f8ecad255186bb0b4a3cc0b076df3c5a9ffc6dba9461d4eab0b, serialNumber=424d68076d579d4b9b51ac0fa99cc27adea3c662e1ffc2043ed9ecde73a72e84, cn=ZALAVADIYA HIMANSHUBHAI
Date: 2019.10.23 21:36:59 +05'30'

HIMANSHU VINUBHAI ZALAVADIYA
(Partner)

Place : AHMEDABAD
Date : 30/09/2019