ARTHAM REALTY LLP

F.Y

2020-2021

Annual Report

Auditor :

Nirav S. Shah & Co.

Chartered Accountants

Office Address : FF-112, Sakar-V, Nr. Mithakali Rly Crossing, Off. Ashram Road,

Ahmedabad, Gujarat – 380 009.

M. No. 98256 09734, Office – 079-40301280

Email : shah.shahassociates@gmail.com

NIRAV S SHAH AND CO
Chartered Accountants
Ff-112, Sakar-V, Nr. Mithakali Rly Crossing, Off. Ashram Road, Ahmedabad-380014 Gujarat
Phone : 9825609734, 079-40301280, E-Mail : shah.shahassociates@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 31/03/2021, and the Profit and loss account for the period beginning from 22/08/2020 to ending on 31/03/2021, attached herewith of ARTHAM REALTY LLP, C/503,, SHUKAN APPT, OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA, AHMEDABAD, GUJARAT-382481. PAN - ABSFA5443N.

2. I certify that the balance sheet and the Profit and loss account are in agreement with the books of account maintained at the head office at C/503,, SHUKAN APPT, OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA, AHMEDABAD, GUJARAT-382481 and 0 branches.

3. (a) I report the following observations/comments/discrepancies/inconsistencies, if any:

(i)The attached financial statements are responsibility of the Assessee. Our responsibility is upto express an opinion on these financial statements bases on our audit.

(ii)We Conduct our Audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of Material Misstatements. An audit includes Examining, on a Test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We Believe that our audit provides a reasonable basis for our opinion.

(iii)Balances of Debtors & Creditors are subject to confirmation.

(b) Subject to above -

(A) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purposes of the audit.

(B) In my opinion, proper books of account have been kept by the head office and branches of the assessee so far as appears from my examination of the books.

(C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any give a true and fair view : -

(i) in the case of the balance sheet, of the state of the affairs of the assessee as at 31st March, 2021 and

(ii) in the case of the Profit and loss account of the Profit of the assessee for the year ended on that date.

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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 explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to following observations/qualifications, if any

For NIRAV S SHAH AND CO
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

Nirav Satyendrakumar Shah
(Proprietor)
M. No. : 133345
FRN : 0130244W
Ff-112, Sakar-V, Nr. Mithakali Rly Crossing, Off. Ashram Road, Ahmedabad-380014 Gujarat

Date : 31/08/2021
Place : Ahmedabad

UDIN : 21133345AAAAMA4347

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 : **ARTHAM REALTY LLP**

2 Address : **C/503,, SHUKAN APPT, OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA, AHMEDABAD, GUJARAT-382481**

3 Permanent Account Number : **ABSFA5443N**

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 : **Yes**

SN	Type	Registration Number
1	Goods and Services Tax (GUJARAT)	24ABSFA5443N1ZY

5 Status : **LLP**

6 Previous year from : **22/08/2020 to 31/03/2021**

7 Assessment year : **2021-22**

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

SN	Type
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8a 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

Name	Profit Sharing Ratio (%)
DEEP JIGNESH SHAH	50.00
PIYUSH AGRAWAL	20.00
VIPUL AGRAWAL	20.00
RUSHI S PATEL	10.00

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. : **No**

Date of change	Name of partner/member	Type of change	Old profit sharing ratio	New profit sharing ratio	Remarks
NA	NA	NA	NA	NA	NA

10 a Nature of business or profession.

Sector	Sub sector	Code
CONSTRUCTION	Building completion(06004)	06004

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**

CASH BOOK
PURCHASE REGISTER
BANK BOOK
SALES REGISTER
JOURNAL REGISTER

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.)

Books maintained	Country	Address Line 1	Address Line 2	Zip Code / Pin Code	City / Town / District	State
BANK BOOK	INDIA	C/503,, SHUKAN APPT	OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA	382481	AHMEDABAD	GUJARAT
CASH BOOK	INDIA	C/503,, SHUKAN APPT	OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA	382481	AHMEDABAD	GUJARAT
JOURNAL REGISTER	INDIA	C/503,, SHUKAN APPT	OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA	382481	AHMEDABAD	GUJARAT
SALES REGISTER	INDIA	C/503,, SHUKAN APPT	OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA	382481	AHMEDABAD	GUJARAT
PURCHASE REGISTER	INDIA	C/503,, SHUKAN APPT	OPP. VANDEMATRAM BUNGLOWS, OPP. SHUKAN RESIDENCY, NEW C.G.ROAD GOTA	382481	AHMEDABAD	GUJARAT

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

BANK BOOK
CASH BOOK
JOURNAL REGISTER
SALES REGISTER
PURCHASE REGISTER

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

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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. : **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:

ICDS	Disclosure
ICDS I-Accounting Policies	Refer Notes of Financial Statements for Significant Accounting Policies.
ICDS II-Valuation of Inventories	Valuation of Closing Stock is At Cost or Market Value which ever is less.
ICDS IV-Revenue Recognition	Refer Notes of Financial Statements for Significant Accounting Policy in Respect of Revenue from Operation.
ICDS V-Tangible Fixed Assets	Refer Notes of Financial Statements for Significant Accounting Policy in Respect of Fixed Assets.
ICDS X-Provisions, Contingent Liabilities and Contingent Assets	Refer Notes of Financial Statements for Provisions, Contingent Liabilities and Contingent Assets.

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**

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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**

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

Particulars	Amount
INTEREST ON TDS	5

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**

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(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) : **Nil**

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

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

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) : **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 : **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) : **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 : **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) : **Nil**

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : **Nil**

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**

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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);

Section	Nature of Liability	Amount
Sec 43B(a) -tax , duty,cess,fee etc	TDS PAYABLE PAID	109850

(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. : **No**

Name of the person from which shares received	PAN of the person	Aadhar of the person	Name of the company from which shares received	CIN of the company	No. of shares received	Amount of consideration paid	Fair market value of shares
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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. : **No**

Name of the person from which consideration received for issue of shares	PAN of the person	Aadhar of the person	No. of shares	Amount of consideration received	Fair market value of the shares
Nil	Nil	Nil	Nil	Nil	Nil

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

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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

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) : **NA**

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:
NA	NA	NA

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 :- : **NA**

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

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(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 :- : **NA**

(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 : **NA**

(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 : **NA**

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:— : **NA**

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:— : **NA**

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:— : **NA**

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**

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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: : **Yes**

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
AHMA22431D	194C	Payments to contractors	5000000	5000000	5000000	99100	0	0	0
AHMA22431D	194J	Fees for professional or technical services	109000	109000	109000	10900	0	0	0

b Whether the assessee is required to furnish the statement of tax deducted or tax collected, If yes ,please furnish the details: : **Yes**

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**
AHMA22431D	Form 26Q	15/07/2021	06/05/2021	Yes	

c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: : **No**

Tax deduction and Collection Account Number(TAN)	**Amount of interest under section 201(1A)/206C(7) is payable**	**Amount paid out of column (2)**	**Date of payment.**
Nil	Nil	Nil	Nil

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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. ?" : **No**

38 Whether any audit was conducted under the Central Excise Act, 1944. ? : **No**

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. ? : **No**

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			14784468			0
Gross profit/turnover	2454352	14784468	16.60	0	0	0.00
Net profit/turnover	0	14784468	0.00	0	0	0.00
Stock-in-trade/turnover	14784468	14784468	100.00	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: if yes, please furnish the following details: : **No**

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

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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.
(This Clause is applicable from 1st April,2022)

Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
	Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
NA	NA	NA	NA	NA	NA

For NIRAV S SHAH AND CO
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

Nirav Satyendrakumar Shah
Proprietor
M. No. : 133345
FRN : 0130244W
Ff-112, Sakar-V, Nr. Mithakali Rly Crossing, Off. Ashram Road, Ahmedabad-380014 Gujarat

Date : 31/08/2021
Place : Ahmedabad

NIRAV S. SHAH AND CO.
Chartered Accountants
B.Com, LLB, FCA
FF-112, Sakar - V, Near Mithakali Rly Crossing, Ashram Road, Ahmedabad - 380009 Gujarat
Phone : 9825609734, 079-40301280, E-Mail : shah.shahassociates@gmail.com

Independent Auditors' Report

TO THE PARTNERS OF,

ARTHAM REALTY LLP

➢ Report on the Financial Statements

We have audited the accompanying financial statements of ARTHAM REALTY LLP ("the LLP"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, 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 principles generally accepted in India, including the Accounting Standards issued by The Institute of Chartered Accountants of India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the LLP and for preventing and detecting the 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 internal financial control, 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.

NIRAV S. SHAH & CO.
M. No. 132345
AHMEDABAD
136244W
CHARTERED ACCOUNTANTS

NIRAV S. SHAH AND CO.
Chartered Accountants
B.Com, LLB, FCA
FF-112, Sakar - V, Near Mithakali Rly Crossing, Ashram Road, Ahmedabad - 380009 Gujarat
Phone : 9825609734, 079-40301280, E-Mail : shah.shahassociates@gmail.com

➢ Auditor's Responsibility

(1) Our responsibility is to express an opinion on these financial statements based on our audit.

(2) 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.

(3) 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's preparation of the financial statements that give 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 the adequate internal financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements

(4) 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 March 31st, 2021, and its profit and its cash flows for the year ended on that date.

NIRAV S. SHAH & CO.
M. No. 133345
AHMEDABAD
130244W
CHARTERED ACCOUNTANTS

NIRAV S. SHAH AND CO.
Chartered Accountants
B.Com, LLB, FCA
FF-112, Sakar - V, Near Mithakali Rly Crossing, Ashram Road, Ahmedabad - 380009 Gujarat
Phone : 9825609734, 079-40301280, E-Mail : shah.shahassociates@gmail.com

- **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 purposes 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, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by The Institute of Chartered Accountants of India.

For, Nirav S. Shah & Co.
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

(Nirav Shah)
Proprietor
M. No. 133345
FRN No. 130244w
UDIN: 21133345AAAAMA4347

Place : Ahmedabad
Date : 31st August, 2021

ARTHAM REALTY LLP

Balance Sheet as at 31st March, 2021

[Amount in Rs.]

Particulars	Notes		As at 31st March, 2021	As at 31st March, 2020
Equity and Liabilities				
Capital Account				
Partner's Capital- Fixed	2.1	100,000		-
Partner's Capital- Fluctuating	2.1	12,500,000		-
Reserves and surplus		-		-
			12,600,000	-
Non-Current liabilities				
Long term borrowings		-		-
Deferred Tax Liabilities (Net)		-		-
			-	-
Current liabilities				
Short term borrowing		-		-
Trade payables	2.2	2,785,679		-
Other current liabilities		-		-
Short term provision	2.3	134,850		-
			2,920,529	-
			15,520,529	-
Assets				
Non-Current assets				
Fixed assets				
Tangible assets	2.4	444,722		-
Intangible assets		-		-
Capital work in progess		-		-
Intangible assets under development		-		-
Fixed assetd held for sale		-		-
Non current investment		-		-
Deferred Tax Assets (Net)		-		-
Other non current assets		-		-
			444,722	-
Current Assets				
Current investment				
Inventories	2.5	14,784,468		-
Trade receivables	2.6	5,400		-
Cash and cash equivalents	2.7	285,939		-
Short term loan and advances		-		-
Other current assets		-		-
			15,075,807	-
			15,520,529	-

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

As per our attached report of even date

FOR. NIRAV S. SHAH & CO.
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

Proprietor
Membership No.: 133345
Firm Registration No .:130244W
UDIN : 21133345AAAAMA4347
Place : Ahmedabad
Date : 31st August, 2021

FOR AND ON BEHALF OF THE BOARD

Partner

Partner

Place : Ahmedabad
Date : 31st August, 2021

ARTHAM REALTY LLP

Profit and Loss Account for the year ended 31st March, 2021

[Amount in Rs.]

Particulars	**Notes**		**As at 31st March, 2021**	As at 31st March, 2020
Income				
Revenue from operations		-		-
Other Income	2.8	2,031		-
Total Revenue			2,031	-
Expenses				
Cost of material consumed	2.9	(2,454,353)		-
Changes in inventories of finished goods, work-in-progress		-		-
Employee benefits expense		-		-
Finance costs		-		-
Depreciation and amortization expenses		-		-
Administration and other expenses	2.10	2,456,384		-
Total Expenses			2,031	-
Profit / (Loss) before exceptional and extraordinary items and tax			-	-
Exceptional items			-	-
Profit / (Loss) before extraordinary items and tax			-	-
Extraordinary items		-		-
Profit/loss on sale of fixed assets		-		-
			-	-
Profit / (Loss) before tax			-	-
Tax Expenses				
Current Tax		-		-
Deferred Tax		-		-
			-	-
Profit / (Loss) for the year			-	-

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

As per our attached report of even date

FOR, NIRAV S. SHAH & CO.
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

Proprietor
Membership No.:133345
Firm Registration No. :130244W
UDIN : 21133345AAAAMA4347
Place : Ahmedabad
Date : 31st August, 2021

FOR AND ON BEHALF OF THE BOARD

Partner

Partner

Place : Ahmedabad
Date : 31st August, 2021

ARTHAM REALTY LLP

Notes forming part of accounts

2.1 Partner's Capital Account

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Partner's Fixed Capital:		
Deep Jignesh Shah	40,000	-
Piyush V Agrawal	20,000	-
Rushi Shantilal Patel	10,000	-
Vipul R Agrawal	20,000	-
Yogesh Bhogilal Patel	10,000	-
	100,000	-
Partner's Fluctuating Capital:		
Deep Shah	16,550,000	-
Piyush V Agrawal	(2,690,000)	-
Vipul R Agrawal	(2,690,000)	
Yogesh B Patel	1,330,000	
	12,500,000	-
Total	12,600,000	-

2.2 Trade Payables

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
For Expenses	2,785,679	-
Total	2,785,679	-

2.3 Short Term Provisions

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Provisions for expenses	25,000	-
Others	109,850	-
Total	134,850	-

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

ARTHAM REALTY LLP

Notes forming part of accounts

2.4 Tangible Assets

[Amount in Rs.]

Sr. No.	Particulars	Rate %	GROSS BLOCK (At cost)				DEPRECIATION				NET BLOCK	
			As at 01/04/2020	Additions	Deduction	As at 31/03/2021	Up to 01/04/2020	For the year	Adjustments	Up to 31/03/2021	As at 31/03/2021	As at 31/03/2020
1	Computer	-	-	44,722	-	44,722	-	-	-	-	44,722	-
2	Portable Chain		-	400,000	-	400,000	-	-	-	-	400,000	-
	Total :		**-**	**444,722**	**-**	**444,722**	**-**	**-**	**-**	**-**	**444,722**	**-**
	Previous Year :		-	-	-	-	-	-	-	-	-	-

NIRAV S. SHAH & CO. * CHARTERED ACCOUNTANTS * M.No. 133345 AHMEDABAD 130244W

ARTHAM REALTY LLP

Notes forming part of accounts

2.5 Inventories

(As taken, valued and certified by the Management)

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Raw Materials And Consumables	-	-
Work In Progress	14,784,468	-
Finished Goods	-	-
	14,784,468	-

2.6 Trade receivable

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Trade receivables oustanding for a period less than six months from the date they are due for payment		
Secured , Considered good	-	-
Unsecured, Considered good	5,400	-
Doubtful	-	-
	5,400	-
Trade receivables oustanding for a period exeeding six months from the date they are due for payment		
Secured , Considered good	-	-
Unsecured, Considered good	-	-
Doubtful	-	-
	-	-
Total	5,400	-

2.7 Cash & Cash Equivalents

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Cash on hand	200,000	-
ICICI Bank	85,939	-
Total	285,939	-

NIRAV S. SHAH & CO
M.No. 133345
AHMEDABAD
130244W
CHARTERED ACCOUNTANTS

ARTHAM REALTY LLP

Notes forming part of accounts

2.8 Other Income

[Amount in Rs.]

Particulars		As at 31st March, 2021	As at 31st March, 2020
Interest on Bank FD		2,031	-
Total		2,031	-

2.9 Cost of Material Consumed

[Amount in Rs.]

Particulars		As at 31st March, 2021	As at 31st March, 2020
Opening Stock (including consumables)		-	-
Purchase		7,636,115	-
Less : Closing Stock (including consumables)		14,784,468	-
Direct Expenses			
Site Expenses	13 000		-
Site Labour Expenses	46 81 000		-
		4,694,000	-
Total		(2,454,353)	-

2.10 Other Cost

[Amount in Rs.]

Particulars	As at 31st March, 2021	As at 31st March, 2020
Accounting Fees Expenses	7,500	-
AMC Expenses	250,756	-
Bank Charges	2,370	-
Consultancy Fees	10,000	-
Electric Expenses	135,916	-
GST Expenses	1,460,520	-
Internet Expenses	7,000	-
Int on TDS	5	-
Labour Policy (Accidental)	354,118	-
Licence Fees	25,500	-
ROC Fees Expenses	2,500	-
Salary Expenses	81,700	-
Site Expenses	2,000	-
Technical Testing & Cerification Expenses	109,000	-
Payable to Auditor		
Audit Fees	7,500	-
Total	2,456,384	-

NIRAV S. SHAH & CO. M.No. 133245 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

ARTHAM REALTY LLP

Groupings for Balance Sheet as at 31st March, 2021

Particulars	As at 31st March, 2021 Amount (Rs.)	As at 31st March, 2021 Amount (Rs.)	As at 31st March, 2020 Amount (Rs.)
EQUITY AND LIABILITIES			
Partner's Fixed Capital:			
Deep Jignesh Shah		40,000	-
Piyush V Agrawal		20,000	-
Rushi Shantilal Patel		10,000	-
Vipul R Agrawal		20,000	-
Yogesh Bhogilal Patel		10,000	-
		100,000	
Partner's Fluctuating Capital:			
Deep Shah		16,550,000	-
Piyush V Agrawal		(2,690,000)	-
Vipul R Agrawal		(2,690,000)	-
Yogesh B Patel		1,330,000	-
		12,500,000	-
Reserves & Surplus			
Long Term Borrowings			
Secured Loan			
	-		-
		-	-
Unsecured Loan			
	-		-
		-	-
Deferred Tax Liabilities (Net)	-		-
		-	-
Short Term borrowings			
	-		-
		-	-
Trade Payable			
As per Annexure -1	2,785,679		-
		2,785,679	-
Short Term Provisions			
Provisions for employee benefits			
	-		-
		-	-
Provision For Expense			
Unpaid Professional Fees	25,000		-
		25,000	-
Others			
TDS Payables	109,850		-
		109,850	-
Total Liabilities :		**15,520,529**	-

ARTHAM REALTY LLP

Groupings for Balance Sheet as at 31st March, 2021

Particulars	As at 31st March, 2021 Amount (Rs.)	Amount (Rs.)	As at 31st March, 2020 Amount (Rs.)
ASSETS			
Non-Current Assets			
Fixed Assets			
	444,722		-
		444,722	-
Non Current Investments			
	-		-
		-	-
Deferred Tax Assets (Net)	-		-
		-	-
Capital Work-in-progress	-		-
Inventories			
Raw Materials and Consumables	-		-
Work In Progress	14,784,468		-
Finished Goods	-		-
		14,784,468	-
Trade receivable			
Trade receivables oustanding for a period less than six months from the date they are due for payment			
Secured	-		-
Unsecured, Considered good	5,400		-
Doubtful	-		-
		5,400	-
Trade receivables oustanding for a period exeeding six months from the date they are due for payment			
Secured	-		-
Unsecured, Considered good	-		-
Doubtful	-		-
		-	-
Cash and cash equivalents			
Cash on hand	200,000		-
ICICI Bank	85,939		-
		285,939	-
Short-term loans and advances			
	-		-
		-	-
Other current assets			
Deposits			
	-		-
		-	-
Other			
	-		-
		-	-
Total Assets :		15,520,529	-

NIRAV S. SHAH & CO.
AHMEDABAD
130244W
CHARTERED ACCOUNTANTS

Annexure 1

Trade Payables

Particulars	Amount (Rs.)
A.Creditors for Labour	
Om Sai Security Services	44 700
B. Others	
Amrutdhara Tubewell	3 126
Ashish Corporation	19 040
Heritage Infrastructure India Pvt Ltd	5 88 000
Innovative Infrastructure Pvt Ltd	4 28 163
Jay Khodiyar FacadeWorks Pvt Ltd	34 941
Patidar Tradelinks	6 621
RK Trading Co.	2 761
Swaraj Infrastucture	16 58 327
Total --------------->	**27 85 679**

NIRAV S. SHAH & CO.
M.No. 133345
AHMEDABAD
130244W
CHARTERED ACCOUNTANTS

Annexure 2

Trade Receivable

Sundry Debtors:	LESS THAN SIX MONTHS	MORE THAN SIX MONTHS	TOTAL
Advance To Creditors KBM Engineering Research Laboratory	-	5 400	5 400
Total	**-**	**5 400**	**5 400**

NIRAV S. SHAH & CO.
M. No. 133345
AHMEDABAD
130244W
CHARTERED ACCOUNTANTS

M/s. **ARTHAM REALTY LLP**

NOTES ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

Notes to Balance sheet and Profit & Loss Account

1. **Significant Accounting Policies-**

i) Basis of Preparation:

The Financial Statements of the LLP have been prepared on accrual basis under historical cost convention and on going concern basis in accordance with Generally Accepted Accounting Policies in India, the accounting standards issued by The Institute of Chartered Accountants of India and the Provisions of the Limited Liability Partnership Act, 2008.

ii) Fixed Assets and Depreciation:

a) Fixed Assets:

There are Fixed Assets at the end of the year.

b) Depreciation:

No depreciation is calculated as assets are not put use.

iii) INVENTORIES:

Inventories are valued at Cost or NRV whichever is lower.

iv) MISCELLANEOUS EXPENSES:

There is no Preliminary Expenditure during the year, hence not applicable.

V) CONTINGENT LIABILITIES:

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

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

...2

M/s ARTHAM REALTY LLP

6. In the opinion of the Board, Current Assets, Loans and Advances have the value at which they are stated in the Balance Sheet, if realized in the ordinary course of business and are subject to confirmation.

7. Previous years' figures is Nil as this is first year of the company.

For NIRAV S. SHAH & Co
Chartered Accountants

NIRAV S. SHAH & CO. M.No. 133345 AHMEDABAD 130244W CHARTERED ACCOUNTANTS

(NIRAV S. SHAH)
Proprietor
Firm No. 130244W
Membership No.: 133345
UDIN: 21133345AAAAMA4347

For & on behalf of the Board

Partner

Partner

Place: AHMEDABAD
Date: 31ST AUGUST, 2021