

**SAFAL GOYAL REALTY LLP**  
Balance Sheet as at 31st March 2022

| Particulars                                        | Schedule | As at 31st March, 2022 |                       | As at<br>31st March, 2021 |
|----------------------------------------------------|----------|------------------------|-----------------------|---------------------------|
|                                                    |          | Amount (Rs.)           | Amount (Rs.)          | Amount (Rs.)              |
| <b>EQUITY AND LIABILITIES</b>                      |          |                        |                       |                           |
| Partners' Funds                                    | A        |                        | 1 00 000              | 1 00 000                  |
| Partners' Capital Account                          | B        |                        | 2 52 69 01 950        | 79 36 59 541              |
| Loan Funds                                         | C        |                        | 60 63 01 101          | 80 58 97 343              |
| <b>Non Current Liability</b>                       |          |                        |                       |                           |
| Deffered Tax Liability                             |          |                        | 2 638                 | 0                         |
| <b>Total</b>                                       |          |                        | <u>3 13 33 05 689</u> | <u>1 59 96 56 884</u>     |
| <b>APPLICATION ON NUNDS</b>                        |          |                        |                       |                           |
| <b>Non Current Assets</b>                          |          |                        |                       |                           |
| <b>Property, Plant and Equipments</b>              | D        |                        |                       |                           |
| Tangible Assets                                    |          | 3 97 22 043            |                       | 4 24 44 166               |
| Intangible Assets                                  |          | 14 65 017              |                       | 1 03 116                  |
| <b>Net Block :</b>                                 |          |                        | 4 11 87 060           | <u>4 25 47 282</u>        |
| <b>Current Assets, Loans and Advances</b>          |          |                        |                       |                           |
| Inventories                                        | E        | 9 20 63 01 356         |                       | 6 14 21 59 648            |
| Cash and Bank Balances                             |          | 47 28 42 281           |                       | 51 73 38 335              |
| Trade Receivables                                  |          | 42 00 00 000           |                       | 0                         |
| Loans and Advances                                 |          | 1 11 94 96 556         |                       | 42 19 72 466              |
|                                                    |          | <u>11 21 86 40 193</u> |                       | <u>7 08 14 70 449</u>     |
| <b>Less : Current Liabilities &amp; Provisions</b> | F        |                        |                       |                           |
| Current Liabilities                                |          | 7 72 56 21 564         |                       | 5 18 24 60 847            |
| Provisions                                         |          | 40 09 00 000           |                       | 34 19 00 000              |
|                                                    |          | <u>8 12 65 21 564</u>  |                       | <u>5 52 43 60 847</u>     |
|                                                    |          |                        | 3 09 21 18 629        | 1 55 71 09 602            |
| <b>Total</b>                                       |          |                        | <u>3 13 33 05 689</u> | <u>1 59 96 56 884</u>     |

Notes forming part of accounts N  
As per our attached report of even

**FOR G. K. CHOKSI & Co.**

[Firm Registration No. 101895W]

Chartered Accountants

*Shaunak V. Muzumdar*

**SHAUNAK V. MUZUMDAR**

Partner

Mem. No. 37571



Place: Ahmedabad

Date: 22 SEP 2022

**FOR SAFAL GOYAL REALTY LLP**

*Shafal Goyal*

Designated Partner

DIN 0019552

Designated Partner

DIN 00261303

Place: Ahmedabad

Date: 22 SEP 2022

# SAFAL GOYAL REALTY LLP

## Schedule - 'A' : Partners' Capital Contribution

| Particulars                                   | As at 31st March, 2022 |                 | As at<br>31st March, 2021 |
|-----------------------------------------------|------------------------|-----------------|---------------------------|
|                                               | Amount (Rs.)           | Amount (Rs.)    | Amount (Rs.)              |
| Goyal & Co. (Const.) Pvt. Ltd.                |                        | 5 000           | 35 000                    |
| Nova Properties Pvt.Ltd.                      |                        | 5 000           | 5 000                     |
| Orchid Plaza Design & Developers Pvt.Ltd      |                        | 5 000           | 5 000                     |
| Galaxy Real Estate Developers (Guj).Pvt .Ltd. |                        | 5 000           | 5 000                     |
| HN Safal Infra Developers Private Limited     |                        | 2 500           | 5 000                     |
| Uday Hasmukhlal Vora                          |                        | 0               | 2 500                     |
| Dhiren Hasmukhlal Vora                        |                        | 0               | 2 500                     |
| HN Safal Infra Space Private Limited.         |                        | 2 500           | 40 000                    |
| Samyaktva Constuction LLP                     |                        | 40 000          | 0                         |
| Sattva Organisers LLP                         |                        | 5 000           | 0                         |
| Amaltash Plantation LLP                       |                        | 30 000          | 0                         |
| <b>Total</b>                                  |                        | <b>1 00 000</b> | <b>1 00 000</b>           |



**SAFAL GOYAL REALTY LLP**

**Schedule 'B' : Partner's Current Contribution**

| Name of Partner                               |  | Profit/(Loss) Ratio(%)           |                                  |                     | Balance as at 1<br>04-2021 | Additions      | Interest to Partners | Profit/(Loss) Ratio(%) |                                  |                     | Total          | Withdrawals    | Balance as at 31<br>03-2022 |
|-----------------------------------------------|--|----------------------------------|----------------------------------|---------------------|----------------------------|----------------|----------------------|------------------------|----------------------------------|---------------------|----------------|----------------|-----------------------------|
|                                               |  | From 16-08-2021<br>to 31-01-2022 |                                  |                     |                            |                |                      | From 01-02-<br>2022    |                                  |                     |                |                |                             |
|                                               |  | Upto 15-08-<br>2021              | From 16-08-2021<br>to 31-01-2022 | From 01-02-<br>2022 |                            |                |                      | Upto 15-08-2021        | From 16-08-2021<br>to 31-01-2022 | From 01-02-<br>2022 |                |                |                             |
| Goyal & Co.(Const.) Pvt.Ltd.                  |  | 35.00                            | 35.00                            | 5.00                | 21 18 00 255               | 56 19 90 777   | 44 26 804            | 1 77 49 559            | 2 18 95 441                      | 10 91 996           | 81 89 54 832   | 64 26 40 578   | 17 63 14 254                |
| Nova Properties Pvt. Ltd.                     |  | 5.00                             | 5.00                             | 5.00                | 42 53 02 533               | 4 55 00 000    | 0                    | 25 35 651              | 31 27 920                        | 10 91 996           | 47 75 58 100   | 7 50 50 000    | 40 25 08 100                |
| Orchid Plaza Design & Developers Pvt.Ltd      |  | 5.00                             | 5.00                             | 5.00                | 24 69 86 983               | 43 00 000      | 0                    | 25 35 651              | 31 27 920                        | 10 91 996           | 25 80 42 550   | 6 58 00 000    | 19 22 42 550                |
| Galaxy Real Estate Developers (Guj).Pvt. Ltd. |  | 5.00                             | 5.00                             | 5.00                | ( 81 49 76 044)            | 1 09 75 00 000 | ( 75 48 668)         | 25 35 651              | 31 27 920                        | 10 91 996           | 28 17 30 855   | 83 00 000      | 27 34 30 855                |
| HN Safal Infra Developers Private Limited     |  | 5.00                             | 2.50                             | 2.50                | 23 75 62 533               | 23 50 86 817   | 0                    | 25 35 651              | 15 63 960                        | 5 45 998            | 47 72 94 959   | 38 40 93 623   | 9 32 01 336                 |
| Uday Hasnmukhlal Vora (*)                     |  | 2.50                             | 0.00                             | 0.00                | 81 19 127                  | 0              | 0                    | 12 67 826              | 0                                | 0                   | 93 86 953      | 93 93 222      | ( 6 269)                    |
| Dhiren Hasnmukhlal Vora (*)                   |  | 2.50                             | 0.00                             | 0.00                | 81 19 127                  | 0              | 0                    | 12 67 826              | 0                                | 0                   | 93 86 953      | 93 93 222      | ( 6 269)                    |
| HN Safal Infra Space Private Limited.         |  | 40.00                            | 2.50                             | 2.50                | 47 07 45 029               | 74 42 48 740   | 0                    | 2 02 85 210            | 15 63 960                        | 5 45 998            | 1 23 73 88 937 | 1 15 89 93 480 | 7 83 95 457                 |
| Samyakva Constuction LLP                      |  | 0.00                             | 40.00                            | 40.00               | 0                          | 1 37 15 91 993 | 0                    | 0                      | 2 50 23 361                      | 87 35 966           | 1 40 53 51 321 | 24 60 00 000   | 1 15 93 51 321              |
| Satva Organisers LLP(#)                       |  | 0.00                             | 5.00                             | 5.00                | 0                          | 17 14 48 727   | 0                    | 0                      | 31 27 920                        | 10 91 996           | 17 56 68 643   | 3 07 50 000    | 14 49 18 643                |
| Amalrash Plantation LLP(#)                    |  | 0.00                             | 0.00                             | 30.00               | 0                          | 0              | 0                    | 0                      | 0                                | 65 51 975           | 65 51 975      | 0              | 65 51 975                   |
| Total ::                                      |  | 100.00                           | 100.00                           | 100.00              | 79 36 59 541               | 4 23 16 67 054 | ( 31 21 864)         | 5 07 13 025            | 6 25 58 403                      | 2 18 39 916         | 5 15 73 16 075 | 2 63 04 14 126 | 2 52 69 01 950              |

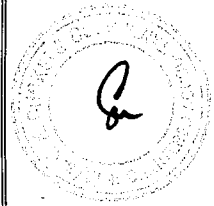
(\*) Retiring Partner

(#) Admitted as Partner

Note: The outstanding balance of retiring partner aggregating to Rs.25,48,188/- has been transferred to and disclosed under the head as Other Payable

[Amount in Rs.]

| Name of Partner                               | Profit/(Loss) Ratio (%) | As at 01/04/2020      | Additions           | Interest to Partners  | Profit/(Loss)         | Total                 | Withdrawals           | As at 31/03/2021    |
|-----------------------------------------------|-------------------------|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Goyal & Co.(Const.) Pvt.Ltd.                  | 35.00                   | 37 72 64 490          | 36 03 00 000        | 68 48 372             | ( 1 25 55 440)        | 73 18 57 422          | 52 00 57 167          | 21 18 00 255        |
| Nova Properties Pvt.Ltd.                      | 5.00                    | 43 34 96 167          | 1 04 00 000         | 0                     | ( 17 93 634)          | 44 21 02 533          | 1 68 00 000           | 42 53 02 533        |
| Orchid Plaza Design & Developers Pvt.Ltd      | 5.00                    | 28 16 80 617          | 0                   | 0                     | ( 17 93 634)          | 27 98 86 983          | 3 29 00 000           | 24 69 86 983        |
| Galaxy Real Estate Developers (Guj).Pvt. Ltd. | 5.00                    | ( 64 49 43 835)       | 10 10 00 000        | ( 2 17 38 575)        | ( 17 93 634)          | ( 56 74 76 044)       | 24 75 00 000          | ( 81 49 76 044)     |
| HN Safal Infra Developers Private Limited     | 5.00                    | 25 46 21 167          | 16 03 50 000        | 0                     | ( 17 93 634)          | 41 31 77 533          | 17 56 15 000          | 23 75 62 533        |
| Uday Hasnmukhlal Vora                         | 2.50                    | 90 84 970             | 0                   | 0                     | ( 8 96 817)           | 81 88 153             | 69 026                | 81 19 127           |
| Dhiren Hasnmukhlal Vora                       | 2.50                    | 90 84 970             | 0                   | 0                     | ( 8 96 817)           | 81 88 153             | 69 026                | 81 19 127           |
| HN Safal Infra Space Private Limited.         | 40.00                   | 92 80 39 103          | 5 41 70 000         | 0                     | ( 1 43 49 074)        | 96 78 60 029          | 49 71 15 000          | 47 07 45 029        |
| <b>Total :</b>                                | <b>100.00</b>           | <b>1 64 83 27 649</b> | <b>68 62 20 000</b> | <b>( 1 48 90 203)</b> | <b>( 3 58 72 685)</b> | <b>2 28 37 84 760</b> | <b>1 49 01 25 219</b> | <b>79 36 59 541</b> |



# SAFAL GOYAL REALTY LLP

## Schedule - 'C': Loan Funds

| Particulars                                                                                                                                      | As at 31st March, 2022 |              | As at                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------|---------------------------|
|                                                                                                                                                  | Amount (Rs.)           | Amount (Rs.) | 31/Mar/21<br>Amount (Rs.) |
| <b>Secured Loans</b>                                                                                                                             |                        |              |                           |
| From Bank                                                                                                                                        |                        | 9 84 70 646  | 29 75 32 240              |
| ( Secured against Project Land and all the Structures thereon, both present and future along with all the development potential arising thereon) |                        |              |                           |
| <b>Unsecured Loans</b>                                                                                                                           |                        |              |                           |
| From relatives and others                                                                                                                        |                        | 50 78 30 455 | 50 83 65 103              |
| <b>Total :</b>                                                                                                                                   |                        | 60 63 01 101 | 80 58 97 343              |



**SAFAL GOYAL REALTY LLP**

**Schedule - 'D' : Property, Plant and Equipments**

[Amount in Rs.]

| Particulars              | Rate<br>% | Gross Block (At cost)      |                  |                   | Depreciation/Amortisation  |                           |                        | Net Block         |                            |
|--------------------------|-----------|----------------------------|------------------|-------------------|----------------------------|---------------------------|------------------------|-------------------|----------------------------|
|                          |           | As at<br>01/04/2021<br>Rs. | Additions<br>Rs. | Deductions<br>Rs. | As at<br>31/03/2022<br>Rs. | Upto<br>31/03/2021<br>Rs. | For the<br>year<br>Rs. | Deductions<br>Rs. | As at<br>31/03/2022<br>Rs. |
| <b>Tangible Assets</b>   |           |                            |                  |                   |                            |                           |                        |                   |                            |
| Computer & Printer       | 40        | 15 53 470                  | 13 50 727        | 0                 | 29 04 197                  | 10 29 213                 | 7 12 587               | 0                 | 11 62 397                  |
| Plant & Machinery        | 15        | 2 88 000                   | 24 20 479        | 0                 | 27 08 479                  | 1 40 634                  | 3 56 187               | 0                 | 22 11 658                  |
| Vehicle                  | 15        | 465 34 347                 | 0                | 0                 | 465 34 347                 | 110 49 447                | 53 22 735              | 0                 | 301 62 165                 |
| Office Equipment         | 15        | 49 17 055                  | 57 150           | 0                 | 49 74 205                  | 27 34 263                 | 3 35 991               | 0                 | 19 03 950                  |
| Tractor & Loader         | 15        | 70 25 072                  | 8 70 000         | 0                 | 78 95 072                  | 29 20 222                 | 6 92 978               | 0                 | 42 81 873                  |
|                          |           | 603 17 944                 | 46 98 356        | 0                 | 650 16 300                 | 178 73 778                | 74 20 478              | 0                 | 397 22 043                 |
| <b>Intangible Assets</b> |           |                            |                  |                   |                            |                           |                        |                   |                            |
| Trademark                | 25        | 1 80 000                   | 0                | 0                 | 1 80 000                   | 1 37 285                  | 10 679                 | 0                 | 32 036                     |
| Software                 | 25        | 69 030                     | 15 85 920        | 0                 | 16 54 950                  | 8 629                     | 2 13 340               | 0                 | 14 32 981                  |
|                          |           | 2 49 030                   | 15 85 920        | 0                 | 18 34 950                  | 1 45 914                  | 2 24 019               | 0                 | 14 65 017                  |
| <b>Grand Total :</b>     |           | 605 66 974                 | 62 84 276        | 0                 | 668 51 250                 | 180 19 692                | 76 44 497              | 0                 | 411 87 060                 |

[Amount in Rs.]

| Particulars              | Rate<br>% | Gross Block (At cost)      |                  |                   | Depreciation/Amortisation  |                           |                        | Net Block         |                            |
|--------------------------|-----------|----------------------------|------------------|-------------------|----------------------------|---------------------------|------------------------|-------------------|----------------------------|
|                          |           | As at<br>01/04/2020<br>Rs. | Additions<br>Rs. | Deductions<br>Rs. | As at<br>31/03/2021<br>Rs. | Upto<br>31/03/2020<br>Rs. | For the<br>year<br>Rs. | Deductions<br>Rs. | As at<br>31/03/2021<br>Rs. |
| <b>Tangible Assets</b>   |           |                            |                  |                   |                            |                           |                        |                   |                            |
| Computer & Printer       | 40        | 10 53 517                  | 4 99 953         | 0                 | 15 53 470                  | 8 16 920                  | 2 12 292               | 0                 | 5 24 257                   |
| Plant & Machinery        | 15        | 2 88 000                   | 0                | 0                 | 2 88 000                   | 1 14 628                  | 26 006                 | 0                 | 1 47 366                   |
| Vehicle                  | 15        | 377 64 457                 | 87 69 890        | 0                 | 465 34 347                 | 47 87 405                 | 62 62 041              | 0                 | 354 84 900                 |
| Office Equipment         | 15        | 49 17 055                  | 0                | 0                 | 49 17 055                  | 23 49 065                 | 3 85 199               | 0                 | 21 82 792                  |
| Tractor & Loader         | 15        | 59 79 906                  | 10 45 166        | 0                 | 70 25 072                  | 22 55 483                 | 6 64 738               | 0                 | 41 04 850                  |
|                          |           | 500 02 935                 | 103 15 009       | 0                 | 603 17 944                 | 103 23 502                | 75 50 276              | 0                 | 424 44 166                 |
| <b>Intangible Assets</b> |           |                            |                  |                   |                            |                           |                        |                   |                            |
| Trademark                | 25        | 1 80 000                   | 0                | 0                 | 1 80 000                   | 1 23 047                  | 14 238                 | 0                 | 42 715                     |
| Software                 | 25        | 0                          | 69 030           | 0                 | 69 030                     | 0                         | 8 629                  | 0                 | 60 401                     |
|                          |           | 1 80 000                   | 69 030           | 0                 | 2 49 030                   | 1 23 047                  | 22 867                 | 0                 | 1 03 116                   |
| <b>Grand Total :</b>     |           | 501 82 935                 | 103 84 039       | 0                 | 605 66 974                 | 104 46 549                | 75 73 143              | 0                 | 425 47 282                 |

**SAFAL GOYAL REALTY LLP**

**Schedule - 'E' : Current Assets, Loans and Advances**

| Particulars                       | As at 31st March, 2022 |                        | As at                      |
|-----------------------------------|------------------------|------------------------|----------------------------|
|                                   | Amount (Rs.)           | Amount (Rs.)           | 31/03/2021<br>Amount (Rs.) |
| <b>Inventories</b>                |                        |                        |                            |
| Land and Construction WIP         | 9 17 52 91 069         |                        | 6 04 90 09 941             |
| Unsold Units                      | 3 10 10 287            |                        | 5 64 93 407                |
| Traded Land                       | 0                      |                        | 3 66 56 300                |
|                                   | <u>9 20 63 01 356</u>  |                        | <u>6 14 21 59 648</u>      |
|                                   |                        | 9 20 63 01 356         | <u>6 14 21 59 648</u>      |
| <b>Cash and Bank Balances</b>     |                        |                        |                            |
| Cash on Hand                      | 14 38 970              |                        | 16 68 065                  |
| Bank Balances with Banks          | 6 81 74 986            |                        | 3 55 76 259                |
| Fixed Deposits                    | <u>40 32 28 325</u>    |                        | <u>48 00 94 011</u>        |
|                                   |                        | 47 28 42 281           | <u>51 73 38 335</u>        |
| <b>Trade Receivables</b>          |                        | 42 00 00 000           | 0                          |
| <b>Loans and Advances</b>         |                        |                        |                            |
| Advance to Suppliers/ Vendors     | 12 75 27 759           |                        | 1 90 38 871                |
| Advance to Others                 | 55 35 54 412           |                        | 2 93 36 771                |
| Staff Loan                        | 14 91 996              |                        | 4 81 000                   |
| Advance Tax                       | 39 10 53 956           |                        | 35 60 97 889               |
| Balances with Revenue authorities | 4 16 11 090            |                        | 1 24 55 341                |
| Deposits                          | 31 47 655              |                        | 32 47 655                  |
| Prepaid Insurance                 | 1 64 241               |                        | 50 487                     |
| Interest Recievable               | 88 281                 |                        | 3 44 285                   |
| Rent Recievable                   | 2 57 166               |                        | 2 57 167                   |
| Other Advances                    | <u>6 00 000</u>        |                        | <u>6 63 000</u>            |
|                                   |                        | 1 11 94 96 556         | <u>42 19 72 466</u>        |
| <b>Total :</b>                    |                        | <u>11 21 86 40 193</u> | <u>7 08 14 70 449</u>      |

**Schedule - 'F' : Current Liabilities and Provisions**

|                               |                     |                       |                       |
|-------------------------------|---------------------|-----------------------|-----------------------|
| <b>Current Liabilities</b>    |                     |                       |                       |
| Book Overdraft                | 0                   |                       | 3 24 78 797           |
| Sundry Creditors              | 16 27 36 228        |                       | 9 36 37 856           |
| Member's Collection           | 7 13 43 77 179      |                       | 4 30 34 69 367        |
| Advance against Joint Venture | 40 75 00 000        |                       | 59 74 90 000          |
| Advance against Land          | 0                   |                       | 13 69 99 998          |
| Statutory Dues                | 1 82 94 732         |                       | 1 74 49 749           |
| Other Liabilites              | <u>27 13 425</u>    |                       | <u>9 35 080</u>       |
|                               |                     | 7 72 56 21 564        | <u>5 18 24 60 847</u> |
| <b>Provisions</b>             |                     |                       |                       |
| For Income Tax                | <u>40 09 00 000</u> |                       | <u>34 19 00 000</u>   |
|                               |                     | 40 09 00 000          | <u>34 19 00 000</u>   |
| <b>Total :</b>                |                     | <u>8 12 65 21 564</u> | <u>5 52 43 60 847</u> |



**SAFAL GOYAL REALTY LLP**

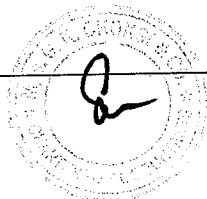
**Schedule 'N': Notes Forming Part of the Accounts**

(b) Transactions with related parties

[Amount in Rs.]

| Sr. No. | Nature of transaction                    | Relationship                                                                                          | 2021-2022  | 2020-2021    |
|---------|------------------------------------------|-------------------------------------------------------------------------------------------------------|------------|--------------|
| (ii)    | <b>Salary Paid</b>                       |                                                                                                       |            |              |
|         | - Mukesh R. Agarwal                      | Key Managerial Personnel                                                                              | 40 00 000  | 35 00 000    |
|         | - Sandeep R. Agarwal                     | Relative of Key Managerial Personnel                                                                  | 50 00 000  | 50 00 000    |
|         | - Tanmay T. Agarwal                      | Relative of Key Managerial Personnel                                                                  | 20 00 000  | 20 00 000    |
|         | - Trilokchand Agarwal                    | Relative of Key Managerial Personnel                                                                  | 15 00 000  | 15 00 000    |
|         | - Manan T. Agarwal                       | Relative of Key Managerial Personnel                                                                  | 25 00 000  | 28 00 000    |
|         | - Shivshanker G. Agarwal                 | Relative of Key Managerial Personnel                                                                  | 15 00 000  | 15 00 000    |
| (iii)   | <b>Purchase of Goods</b>                 |                                                                                                       |            |              |
|         | - Galaxy Global Private Limited          | Enterprise in which Director of a company which is Partner of this firm having Significant Influence. | 142 24 499 | -            |
| (iv)    | <b>Loan taken during the year</b>        |                                                                                                       |            |              |
|         | - Asia Perfect Multilink Private Limited | Enterprise in which relative of KMP has significant influence                                         | -          | 25 00 000    |
|         | - Babitadevi S. Agarwal                  | Relative of Key Managerial Personnel                                                                  | -          | 1 10 748     |
|         | - Uday H Vora HUF                        | Enterprise in which Partner of this firm having Significant Influence.                                | -          | 1 00 00 000  |
|         | - Uday Hasmukhlal Vora                   | Partner                                                                                               | 81 19 127  | -            |
|         | - Dhiren Hasmukhlal Vora                 | Partner                                                                                               | 81 19 127  | -            |
|         | - Goyal Haryana Construction             | Entities over which KMP, directly or indirectly, exercises significant influence                      | -          | 10,00,00,000 |
|         | - Goyal Haryana Realty                   | Entities over which KMP, directly or indirectly, exercises significant influence                      | -          | 13,00,00,000 |
|         | - Dhiren H Vora HUF                      | Entities over which KMP, directly or indirectly, exercises significant influence                      | -          | 1 00 00 000  |

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**SAFAL GOYAL REALTY LLP**

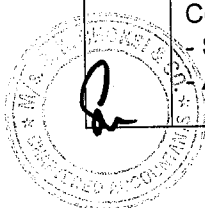
**Schedule 'N': Notes Forming Part of the Accounts**

(b) Transactions with related parties... *Continued..*

[Amount in Rs.]

| Sr. No. | Nature of transaction                                | Relationship                                                                                          | 2021-2022      | 2020-2021    |
|---------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|--------------|
| (v)     | <b>Loan repaid during the year</b>                   |                                                                                                       |                |              |
|         | - Asia Perfect Multilink Private Limited             | Enterprise in which Director of a company which is Partner of this firm having Significant Influence. | -              | 5 00 000     |
|         | - Uday H Vora HUF                                    | Enterprise in which Partner of this firm having Significant Influence.                                | 16 20 000      | 17 87 221    |
|         | - Uday Hasmukhlal Vora                               | Partner                                                                                               | 81 19 127      | -            |
|         | - Dhiren Hasmukhlal Vora                             | Partner                                                                                               | 81 19 126      | -            |
|         | - Goyal Haryana Construction                         | Entities over which KMP, directly or indirectly, exercises significant influence                      | 1 38 74 166    | 9,00,00,000  |
|         | - Goyal Haryana Realty                               | Entities over which KMP, directly or indirectly, exercises significant influence                      | 9 98 63 278    | 4,00,00,000  |
|         | - Dhiren H Vora HUF                                  | Enterprise in which Partner of this firm having Significant Influence.                                | 16 20 000      | 17 87 221    |
|         | - Hasmukhlal N Vora                                  | Relative of Partner                                                                                   | 8 10 000       | 17 05 111    |
|         | - Sonal D Vora                                       | Relative of Partner                                                                                   | -              | 1 16 23 002  |
|         | - Sonal U Vora                                       | Relative of Partner                                                                                   | -              | 1 16 23 002  |
|         | - Babitadevi S. Agarwal                              | Relative of Key Managerial Personnel                                                                  | 1 35 00 000    | 3 11 10 748  |
|         | - Indiradevi S. Agarwal                              | Relative of Key Managerial Personnel                                                                  | -              | 5 40 00 000  |
|         | - Jayshreedevi T. Agarwal                            | Relative of Key Managerial Personnel                                                                  | 3 50 00 000    | 2 15 00 000  |
|         | - Sharwari M. Agarwal                                | Relative of Key Managerial Personnel                                                                  | 3 50 00 000    | 2 00 00 000  |
| (vi)    | <b>Capital introduced by Partner during the year</b> |                                                                                                       |                |              |
|         | - Goyal & Co. Cosnt. Pvt. Ltd.                       | Partner                                                                                               | 56 19 90 777   | 36 03 00 000 |
|         | - Nova Properties Pvt. Ltd.                          | Partner                                                                                               | 4 55 00 000    | 1 04 00 000  |
|         | - Orchid Plaza Design & Developers Pvt. Ltd          | Partner                                                                                               | 43 00 000      | 0            |
|         | -Galaxy Real Estate Developers (Guj).Pvt .Ltd        | Partner of LLP                                                                                        | 1 09 75 00 000 | 10 10 00 000 |
|         | - HN Safal Infra Developers Private Limited          | Partner of LLP                                                                                        | 23 50 86 817   | 16 03 50 000 |
|         | - Samyaktva Construction LLP                         | Partner                                                                                               | 1 37 15 91 993 | -            |
|         | - Sattva Organisers LLP                              | Partner                                                                                               | 17 14 48 727   | -            |
|         | - Amaltash (Plantation) LLP                          | Partner                                                                                               | 30 000         | -            |

... *Continued..*



**SAFAL GOYAL REALTY LLP**

**Schedule 'N': Notes Forming Part of the Accounts**

(b) Transactions with related parties... *Continued..*

[Amount in Rs.]

| Sr. No. | Nature of transaction                               | Relationship | 2021-2022      | 2020-2021    |
|---------|-----------------------------------------------------|--------------|----------------|--------------|
| (vii)   | - HN Safal Infra Space Private Limited              | Partner      | 74 42 48 740   | 5 41 70 000  |
|         | <b>Capital Withdrawn by Partner during the year</b> |              |                |              |
|         | - Goyal & Co. Cosnt. Pvt. Ltd.                      | Partner      | 64 26 40 578   | 52 00 57 167 |
|         | - Nova Properties Pvt. Ltd.                         | Partner      | 7 50 50 000    | 1 68 00 000  |
|         | - Orchid Plaza Design & Developers Pvt. Ltd         | Partner      | 6 58 00 000    | 3 29 00 000  |
|         | - HN Safal Infra Developers Private Limited         | Partner      | 38 40 30 620   | 17 56 15 000 |
|         | - Galaxy Real Estate Developers Guj. Pvt. Ltd.      | Partner      | 83 00 000      | 24 75 00 000 |
|         | - Dhiren Hasmukhlal Vora                            | Partner      | 93 93 222      | 69 026       |
|         | - Uday Hasmukhlal Vora                              | Partner      | 93 93 222      | 69 026       |
|         | - HN Safal Infra Space Private Limited              | Partner      | 1 15 89 93 480 | 49 71 15 000 |
|         | - Samyaktva Constuction LLP                         | Partner      | 24 60 00 000   | -            |
|         | - Sattva Organisers LLP                             | Partner      | 3 07 50 000    | -            |

The particulars given above have been identified on the basis of information available with the LLP.

(c) Outstanding Balances as at the year end

[Amount in Rs.]

| Sr. No. | Nature of transaction                          | Relationship | 2021-2022 | 2020-2021 |
|---------|------------------------------------------------|--------------|-----------|-----------|
| (i)     | <b>Balance Payable</b>                         |              |           |           |
|         | <b>Towards Partners Fixed Capital Account</b>  |              |           |           |
|         | - Goyal & Co. Const. Pvt. Ltd.                 | Partner      | 5 000     | 35 000    |
|         | - Nova Properties Pvt. Ltd.                    | Partner      | 5 000     | 5 000     |
|         | - Orchid Plaza Design & Developers Pvt. Ltd.   | Partner      | 5 000     | 5 000     |
|         | - HN Safal Infra Developers Private Limited    | Partner      | 2 500     | 5 000     |
|         | - Galaxy Real Estate Developers Guj. Pvt. Ltd. | Partner      | 5 000     | 5 000     |
|         | - HN Safal Infra Space Private Limited         | Partner      | 2 500     | 40 000    |
|         | - Dhiren Hasmukhlal Vora                       | Partner      | -         | 2 500     |
|         | - Uday Hasmukhlal Vora                         | Partner      | -         | 2 500     |
|         | - Amaltash (Plantations) LLP                   | Partner      | 30 000    | -         |
|         | - Samyaktva Constuction LLP                    | Partner      | 40 000    | -         |
|         | - Sattva Organisers LLP                        | Partner      | 5 000     | -         |

... Continued..

**SAFAL GOYAL REALTY LLP**

**Schedule 'N': Notes Forming Part of the Accounts**

(c) Outstanding Balances as at the year end

[Amount in Rs.]

| Sr. No. | Nature of transaction                                              | Relationship                                                                                          | 2021-2022      | 2020-2021    |
|---------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------|--------------|
|         | <b>Towards Partners Current Capital Account</b>                    |                                                                                                       |                |              |
|         | - Goyal & Co. Cosnt. Pvt. Ltd.                                     | Partner                                                                                               | 17 63 14 254   | 21 18 00 255 |
|         | - Nova Properties Pvt. Ltd.                                        | Partner                                                                                               | 40 25 08 100   | 42 53 02 533 |
|         | - Orchid Plaza Design & Developers Pvt. Ltd.                       | Partner                                                                                               | 19 22 42 550   | 24 69 86 983 |
|         | - Galaxy Real Estate Developers (Guj) Pvt. Ltd.                    | Partner                                                                                               | 27 34 30 855   | -            |
|         | - HN Safal Infra Developers Private Limited                        | Partner                                                                                               | 9 32 01 336    | 23 75 62 533 |
|         | - HN Safal Infra Space Private Limited                             | Partner                                                                                               | 7 83 95 457    | 47 07 45 029 |
|         | - Dhiren Hasmukhlal Vora                                           | Partner                                                                                               | 0              | 81 19 127    |
|         | - Uday Hasmukhlal Vora                                             | Partner                                                                                               | 0              | 81 19 127    |
|         | -Samyaktva Constuction LLP                                         | Partner                                                                                               | 1 15 93 51 321 | -            |
|         | -Sattva Organisers LLP                                             | Partner                                                                                               | 14 49 18 643   | -            |
|         | -Amaltash Plantation LLP                                           | Partner                                                                                               | 65 51 975      | -            |
|         | <b>Towards Loan and Advances</b>                                   |                                                                                                       |                |              |
|         | - Asia Perfect Multilink Private Limited                           | Enterprise in which relative of KMP has significant influence                                         | 1 09 54 602    | 1 03 93 362  |
|         | - Babitadevi S. Agarwal                                            | Relative of Key                                                                                       | 1 30 78 336    | 2 57 53 045  |
|         | - Indiradevi S. Agarwal                                            | Managerial                                                                                            | 27 71 294      | 26 29 312    |
|         | - Jayshreedevi T. Agarwal                                          | Personnel                                                                                             | 7 08 321       | 3 53 52 700  |
|         | - Sharwari M. Agarwal                                              |                                                                                                       | 22 56 173      | 3 68 21 250  |
|         | - Hasmukhlal N Vora                                                |                                                                                                       | 1 00 00 000    | 1 00 00 000  |
|         | - Uday H. Vora HUF                                                 | Enterprise in which Partner of this firm having Significant Influence.                                | 2 00 00 000    | 2 00 00 000  |
|         | - Dhiren H. Vora HUF                                               |                                                                                                       | 2 00 00 000    | 2 00 00 000  |
|         | - Goyal Haryana Construction                                       | Enterprise in which Director of a company which is Partner of this firm having Significant Influence. | -              | 1,31,33,849  |
|         | - Goyal Haryana Realty                                             |                                                                                                       | -              | 9,49,37,979  |
| (ii)    | <b>Balance Receivable Towards Partners Current Capital Account</b> |                                                                                                       |                |              |
|         | - Galaxy Real Estate Developers (Guj) Pvt. Ltd.                    | Partner                                                                                               | -              | 81 49 76 044 |



**SAFAL GOYAL REALTY LLP**

**Schedule 'N': Notes Forming Part of the Accounts**

5. The LLP has initiated the process of obtaining the confirmation from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006). However, in the absence of relevant information relating to the suppliers registered under the Micro, Small and Medium Enterprises (Development) Act, 2006, the balance due to Micro, Small and Medium Enterprises at year end and interest paid or payable under MSMED Act, 2006 during the year could not be compiled and disclosed.

As per our attached report of even date

**FOR G. K. CHOKSI & CO.**

[Firm Registration No. 101895W]  
Chartered Accountants



**SHAUNAK V. MUZUMDAR**

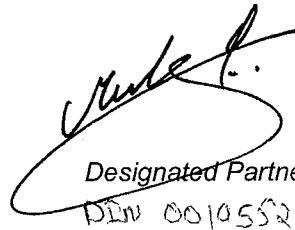
Partner

Mem. No. 37571

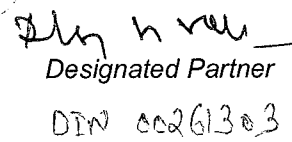
Place : Ahmedabad

Date : 22 SEP 2022

**FOR SAFAL GOYAL REALTY LLP**



Designated Partner  
DIN 0010552



Designated Partner  
DIN 00261303

Place : Ahmedabad

Date : 22 SEP 2022

