

ADVITYA RESIDENCY LLP

(A Limited Liability Partnership registered vide LLPIN AAN-8790)
202, IInd Floor, Vikramaditya Tower, Alaknanda Market, New Delhi-110019

BALANCE SHEET AS AT 31ST MARCH, 2023

(Rupees in Hundreds)

Sr. No.	Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
I.	CONTRIBUTION AND LIABILITIES			
1	<u>Partner's Fund</u>			
	Fixed Contribution	2	10,00,000	10,00,000
	Current Contribution	3	220	220
	Reserve and Surplus	4	25,22,993	-
2	<u>Non-Current Liabilities</u>			
	Long-term Borrowings	5	19,77,000	52,70,000
3	<u>Current Liabilities</u>			
	Trade Payables	6	3,12,574	1,61,930
	Other Current Liabilities	7	86,31,429	19,71,049
	Short-term Provisions	8	6,93,048	839
	Total		1,51,37,263	84,04,037
II.	ASSETS			
1	<u>Non-Current Assets</u>			
	Property, Plant and Equipment	9	1,29,793	1,44,946
	Other Non-Current Assets	10	1,71,950	3,89,738
2	<u>Current Assets</u>			
	Current Investments	11	24,06,394	-
	Inventories	12	1,10,14,597	77,07,957
	Cash and Bank Balances	13	5,24,039	72,223
	Short-term Loans & Advances	14	8,90,491	89,151
	Other Current Assets	15	-	21
	Total		1,51,37,263	84,04,037
	Significant Accounting Policies	1		
	Notes to Accounts	2-30		

The accompanying notes forms an integral part of the financial statements

This is the Balance Sheet referred to in our report of even date.

For G R A B & Associates

Chartered Accountants

Firm Registration no. 026654N

CA Rohtash Golchha

Partner

M.No. 531549

UDIN: 23531549B4Y0VL2587

Faridabad, 5th September 2023



For & on behalf of Advitya Residency LLP

Mukesh Aggarwal

(Designated Partner)

DPIN: 00231651

Anand Swaroop

on behalf of

Satish Buildwell P Ltd

(Designated Nominee)

DPIN: 00004816

ADVITYA RESIDENCY LLP

(A Limited Liability Partnership registered vide LLPIN AAN-8790)
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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(Rupees in Hundreds)

Sr No	Particulars	Note No.	For The Year Ended 31-Mar-23	For The Year Ended 31-Mar-22
I.	Income			
	Revenue From Operations	16	98,34,576	-
	Other Income	17	1,38,505	23,233
	Total Revenue (I)		99,73,081	23,233
II.	Expenses			
	Cost of material, Construction & Project Cost	18	63,56,639	-
	Employee Benefits Expense	19	57,709	-
	Finance Cost	20	3,04,688	193
	Depreciation and amortisation expense	21	15,146	16,500
	Other Expenses	22	23,333	3,852
	Total Expense (II)		67,57,515	20,546
	Profit/(Loss) before Exceptional & Extraordinary Items		32,15,566	2,688
	Exceptional Items/Extraordinary Items		-	-
	Prior Period Items		-	-
III.	Profit/(Loss) before Tax		32,15,566	2,688
IV.	Tax Expense/Adjustments			
	Current Tax		6,93,048	839
	Earlier Year Tax		(475)	-
	Total Tax Expense (IV)		6,92,573	839
	Profit/(Loss) For the Period		25,22,993	1,849
	Profit/(Loss) for the year transferred to Partners Current A/c			
	Narendra Aggarwal		6,30,748	462
	Mukesh Kumar Aggarwal		6,30,748	462
	Surendra Kumar Arya		5,04,599	370
	Satish Buildwell Private Limited		7,56,898	555
	Significant Accounting Policies	1		
	Notes to Accounts	2-30		

The accompanying notes forms an integral part of the financial statements

This is the Statement of Profit & Loss rendered to in our report of even date.

For G R A B & Associates

Chartered Accountants

Firm Registration no. 026654N

[Signature]

CA Rohtash Golchha

Partner

M.No. 531549

UDIN: 23531549BG40VL2587

Faridabad, 5th September 2023



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1. SIGNIFICANT ACCOUNTING POLICIES

1.01 Corporate Information

Advitya Residency LLP (ARLLP) is a Limited Liability Partnership, Registered under the Liability Partnership Act, 2008 on 31st December, 2018. ARLLP is a real estate developer engaged primarily in the business of real estate construction, development and other related activities.

ARLLP has collaborated with M/s Satish Buildwell Private Limited land admeasuring 25.581 acres situated in the Revenue Estate of Village Sikri, Tehsil Ballabgarh and District Faridabad (Haryana), falling in Sector-143, Faridabad and presently out of the said total land ARLLP is developing an affordable group housing project under the Affordable Housing Policy, 2013 issued by Town and Country Planning Department, Government of Haryana on land admeasuring 8.656 acres approx in respect of which Collaboration agreements has been executed. All the concerned approvals have been obtained and construction is on going.

1.02 Basis of Preparation

The financial statements of the LLP have been prepared on historical cost convention in accordance with the accounting principles generally accepted in India, the Accounting Standards issued by The Institute of Chartered Accountants of India and the provisions of Limited Liability Partnership Act, 2008. The LLP firm follows mercantile system of accounting and recognizes significant items of income and expenditures on accrual basis. Accounting policies have been consistently applied and any changes are suitably incorporated.

1.03 Use of Estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.04 Operating Cycle

The normal operating cycle in respect of operating relating to under construction real estate project depends on signing of agreement, size of the project, phasing of the project, type of development, project complexities, approvals needed & realization of project in to cash & cash equivalents and range from 4 to 5 years but accordingly to the construction & development work of project by ARLLP, Management shall try to deliver this project before the due date of completion of project in accordance with the applicable laws.

1.05 Property, Plant and Equipments

- a) Tangible assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises of purchase price, taxes, duties, freight and other incidental expenses directly attributable and related to acquisition and installation of the concerned assets.

1.06 Depreciation/Amortization

Depreciation is provided on written down value basis, at the rate determined with reference to the Income Tax Act, 1961.



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1.07 Inventories

- a) Building material and consumable stores are valued at cost.
- b) Project in progress are valued at cost. Cost includes cost of land, materials, construction, services, borrowing costs and other overheads relating to projects.

1.08 Revenue Recognition

- i) **Real Estate Projects**
In accordance with the "Guidance Note on Accounting for Real Estate Transactions (Revised 2012)" (Guidance Note issued by the Institute of Chartered Accountants of India), the construction revenue on such projects is recognized on percentage of completion method.
- ii) **Interest Income**
Interest on Fixed deposits with banks has been recognised on accrual basis.
- iii) Income from Scarp are recognised on accrual basis.
- iv) Income from Cancellation are recognised as and when accepted by the LLP firm.

1.09 Taxes on Income

Tax expense for the year comprises of current tax.

- i) Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 and the Income Computation and Disclosure Standards (ICDS) enacted in India. The tax rates and tax laws used to compute the amount are those that are applicable at the reporting date.

1.10 Impairment of Assets

At each Balance Sheet date an assessment is made whether there is any indication of impairment of the carrying amount of the Limited Liability Partnership's assets. The recoverable amount of such assets are estimated, if any indication exists. Impairment loss is recognised wherever the carrying amount of the assets exceeds its recoverable amount.

1.11 Provisions and Contingent Liabilities

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Contingent liabilities are disclosed in respect of possible obligations that arise from the past events but their existence is confirmed by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the LLP.

1.12 Preliminary Expense

Preliminary expenditure and pre-operated expenses includes expenses incurred for incorporation of LLP Firm and these expenses are being amortised in 5 equal instalments and over a period of 5 years commencing from the year in which the company commences its operation.

1.13 Cash and Bank Balances

Cash and bank balances comprise cash at bank and in hand.

For & on behalf of Advitya Residency LLP



Mukesh Aggarwal
(Designated Partner)
DPIN: 00231651

Anand Swaroop
on behalf of
Satish Buildwell P Ltd
(Designated Nominee)
DPIN: 00004816

ADVIYA RESIDENCY LLP

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Financial Statements as on 31st March, 2023

ARTNER'S FUND

Fixed Contribution		%	(Rupees in Hundreds)				
No.	Name of Partner	Profit/(Loss) Sharing ratio	Registered Contribution	Opening Balance as on 01-Apr-22	Addition during the year	Withdrawals during the year	Closing Balance as on 31-Mar-2023
1	Narendra Aggarwal	25.00	2,50,000	2,50,000	-	-	2,50,000
2	Mukesh Kumar Aggarwal	25.00	2,50,000	2,50,000	-	-	2,50,000
3	Surendra Kumar Arya	20.00	4,000	4,000	-	-	4,000
4	Satish Buildwell Private Limited	30.00	4,96,000	4,96,000	-	-	4,96,000
		100.00	10,00,000	10,00,000	-	-	10,00,000
Previous Year			10,00,000	5,10,000	4,90,000	-	10,00,000

Current Contribution

No.	Name of Partner	Profit/(Loss) Sharing ratio	Opening Balance as on 01-Apr-22	Addition during the year	Withdrawals during the year	Profit/(Loss) for the period	Closing Balance as on 31-Mar-2023
1	Narendra Aggarwal	25.00	55	-	-	-	55
2	Mukesh Kumar Aggarwal	25.00	55	-	-	-	55
3	Surendra Kumar Arya	20.00	44	-	-	-	44
4	Satish Buildwell Private Limited	30.00	66	-	-	-	66
		100.00	220	-	-	-	220
Previous Year			(1,629)	-	-	1,849	220

For & on behalf of Advitya Residency LLP

For G R A B & Associates

Chartered Accountants

Firm Registration no. 026654N



[Signature]

A Rohtash Golchha

Partner

No. 531549

[Signature]
Mukesh Aggarwal
(Designated Partner)
DPIN: 00231651

[Signature]
Anand Swaroop
on behalf of
(Designated Nominee)
DPIN: 00004816

Faridabad, 5th September 2023

ADVITYA RESIDENCY LLP

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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
4	Reserve and Surplus		
	Undistributed Surplus	25,22,993	-
	(Balance from statement of Profit and Loss)		
	Total	25,22,993	-
5	Long-term Borrowings		
	From Related Parties*	19,77,000	52,70,000
	Total	19,77,000	52,70,000
	*Unsecured loan outstanding 19,77,000 (52,70,000) taken from Designated Partners & relatives are generally repayable in lumpsum/ installments.		
6	Trade Payables		
	-Due to Micro, Small & Medium enterprises	-	-
	-Due to others	3,12,574	1,61,930
	Total	3,12,574	1,61,930
7	Other Current Liabilities		
	Advance From Customers	84,85,063	18,49,531
	Expense Payable	12,350	8,134
	Duties & Taxes	12,505	5,903
	Security Deposit	1,21,510	1,07,481
	Total	86,31,429	19,71,049
8	Short-term Provisions		
	Income Tax	6,93,048	839
	Total	6,93,048	839
9	Property, Plant and Equipment		
	Tangible Assets	1,29,793	1,44,946
	Total	1,29,793	1,44,946
10	Other Non-Current Assets		
	Fixed Deposits with maturity for more than 12 months**	1,71,950	1,61,648
	Deferred Revenue Expense [#]	-	2,28,090
	Total	1,71,950	3,89,738

** Fixed Deposit Receipts of 1,38,000 (1,38,000) against bank guarantees given to Govt authorities and Interest accrued amounting to 33,950 (23,648) has been included

During the year, revenue has been recognised pertaining to project under construction. This has been recognised as expense during the year.



ADVITYA RESIDENCY LLP

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Note No. 9

(Rupees in Hundreds)

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT, 1961 FOR THE A.Y. 2023-24

S.No	Particulars	Dep Rate	W.D.V. as on 01-04-22	Addition upto 03/10/2022	Addition After 03/10/2022	Sale	Total	Depreciation Allowable	W.D.V. as on 31-03-23
FA-Office									
1	Computer	40%	3,237	-	-	-	3,237	1,295	1,942
	Sub-total Rate Wise		3,237	-	-	-	3,237	1,295	1,942
2	Office Equipments	15%	7,937	-	-	-	7,937	1,190	6,747
	Motor Vechicle	15%	10,560	-	-	-	10,560	1,584	8,976
	Sub-total Rate Wise		18,497	-	-	-	18,497	2,774	15,723
3	Furniture	10%	4,221	218	-	-	4,440	444	3,996
	Office Building	10%	1,05,484	-	1,698	-	1,07,182	10,633	96,549
	Sub-total Rate Wise		1,09,705	218	1,698	-	1,11,622	11,077	1,00,545
FA-Office TOTAL			1,31,438	218	1,698	-	1,33,355	15,146	1,18,209
FA-Office Previous Year			8,293	1,26,908	12,737	-	1,47,938	16,500	1,31,438

FA-Project									
1	Plant & Machinery	15%	13,508	-	111	-	13,618	2,034	11,584
	Sub-total Rate Wise		13,508	-	111	-	13,618	2,034	11,584
FA-Project TOTAL			13,508	-	111	-	13,618	2,034	11,584
FA-Project Previous Year			14,437	-	1,336	-	15,774	2,266	13,508

Detail of Additions in Office FA

S.No	Particulars	Rate	Date of Addition	Amount	Description
1	Office Building	10%	02/11/2022	1,698	UPS
2	Furniture	10%	15/06/2022	218	Chairs

Detail of Additions in Project FA

S.No	Particulars	Rate	Date of Addition	Amount	Description
1	P&M (Project)	0%	13/03/2023	111	Fire Equipement

For & on behalf of Advitya Residency LLP

Mukesh Aggarwal
(Designated Partner)
DPIN: 00231651

Anand Swaroop
on behalf of
Satish Buildwell P Ltd
(Designated Nominee)
DPIN: 00004816



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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
11	Current Investments		
	<u>Investment in Mutual Fund (Unquoted, fully paid up)</u>		
	Invesco Arbitrage Fund (84,60,636.467 Units)	24,06,394	-
	Total	24,06,394	-
12	Inventories		
	Project in progress-Phase 1	80,86,221	76,92,095
	Project in progress-Phase 2	18,87,223	15,862
	Land	10,41,153	-
	Total	1,10,14,597	77,07,957
13	Cash and Bank Balances		
	Cash on Hand	829	858
	Balance with Banks		
	- In Current Account	5,23,210	71,366
	Total	5,24,039	72,223
14	Short-term Loans & Advances		
	<u>Unsecured, considered good</u>		
	Advances to Suppliers **	48,842	82,903
	<u>Advance recoverable in cash or kind</u>		
	Advance Tax	7,00,000	-
	Refundable Security from Govt Authorities	1,31,538	1,548
	Staff Advance/Imprest	5,313	76
	Prepaid Expense	140	-
	TDS/TCS Receivable	4,658	4,624
	Total	8,90,491	89,151
15	Other Current Assets		
	Miscellaneous Exp not W/off*	-	21
	Total	-	21
16	Revenue From Operations		
	Revenue from Project	98,34,576	-
	Total	98,34,576	-



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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
17	Other Income		
	Interest Income From Bank deposits	17,382	10,745
	Income From Cancellation	20,254	1,695
	Interest Income From I.T.Refund	351	-
	Scrap Sale	22,339	10,794
	Gain on Sale of Mutual Fund	78,179	-
	Total	1,38,505	23,233
18	Cost of material, Construction & Project Cost		
	Cost of Project recognised	63,56,639	-
	Total	63,56,639	-
19	Employee Benefits Expense		
	Salaries to Staff	35,613	-
	Staff Incentive	16,146	-
	Staff Welfare	5,950	-
	Total	57,709	-
20	Finance Cost		
	Bank Charges	169	193
	Interest on Loan	3,04,050	-
	Interest on Taxes	2	-
	Duty Charges on Mutual Fund	468	-
	Total	3,04,688	193
21	Depreciation and amortisation expense		
	Depreciation	15,146	16,500
	Total	15,146	16,500
22	Other Expenses		
	Audit Fees	400	400
	Business Promotion Expenses	15,430	-
	Conveyance	2,686	-
	Communication Expenses	1,354	1,596
	Fees, Rates & Taxes	857	586
	Office Expense	1,287	156
	Preliminary Expenses Written Off	21	21
	Printing & Stationery	1,298	1,106
	Short & Excess	(1)	(13)
	Total	23,333	3,852



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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
23	Contingent Liabilities		
	BG given to DTCP, Haryana for IDC Charges- Phase-1^	1,08,203	1,08,203
	BG given to DTCP, Haryana for EDC Charges- Phase-1^	23,250	23,250
	BG given to Irrigation Department for Canal Culvert ^	5,000	5,000
	BG given to DTCP, Haryana for Service Estimates- Ph-1*	2,26,094	2,26,094
	BG given to DTCP, Haryana for IDC Charges- Phase-2*	2,11,175	-
	BG given to DTCP, Haryana for EDC Charges- Phase-2*	45,500	-
		6,19,223	3,62,548

^ Bank Gurantee against 100% Bank Deposit of LLP

* Bank Gurantee against 100% Bank Deposit of Associate Concern

24 Project in Progress

The LLP Firm with M/s Satish Buildwell Private Limited is developing an affordable group housing project under Affordable Housing Policy, Government of Haryana on land admeasuring 8.656 acres situated in the Revenue Estate of Village Sikri, Tehsil Ballabgarh and District Faridabad (Haryana), falling in Sector-143, Faridabad for which all the concerned approvals have been obtained and construction is on going.

The detail of expenses incurred upto reporting date is as follows:-

Particulars	2022-23	2021-22
Project Phase-1		
Opening Balance of WIP	76,92,095	26,29,076
Add: During the year*	67,50,764	50,63,019
Less: Transfer to Profit & Loss A/c	63,56,639	-
Closing Balance of WIP	80,86,221	76,92,095
Project Phase-2		
Opening Balance of WIP	15,862	-
Add: During the year	18,71,361	15,862
Less: Transfer to Profit & Loss A/c	-	-
Closing Balance of WIP	18,87,223	15,862
Total	99,73,444	77,07,957

* This includes project land amounting to Rs. 10,23,143

25 Related Parties

As required by Accounting Standard-18, the disclosures of transactions with the related parties are below:

A. Names of Related Parties and Nature of Relationship

1. Designated Partners of LLP:

- a) Narendra Aggarwal
- b) Mukesh Kumar Aggarwal
- c) S.K Arya

2. Partners of LLP:

- a) M/s Satish Buildwell Private Limited through its Director Mr. Anand Swaroop as Designated Nominee



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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
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2. Relatives of Designated Partners and Partners (KMPs) of LLP:

Name of Relative	Relationship
a) Nishant Aggarwal	Son of Designated Partner
b) Kushal Aggarwal	Son of Designated Partner
c) Shashi Aggarwal	Wife of Designated Partner

3. Entities over which KMP and relatives of KMP are able to exercise Significant Influence(KMPSI)

a) Mukesh Kumar Aggarwal HUF	c) Agrasain Square LLP
b) Shivalik Prints Limited	d) Elkay Overseas India

B. Details of Transactions and closing balance during the year:

Particulars	Year	Key Management Persons	Relatives of KMP & Entities having Significant Influence
i) Transactions			
Loan Received	Current Year	20,20,000	-
	Previous Year	19,20,000	7,50,000
Loan Repaid	Current Year	47,57,143	8,29,502
	Previous Year	-	-
Interest Expense on Loan taken	Current Year	2,15,714	88,336
	Previous Year	-	-
Reimbursement of Expense	Current Year	-	4,21,139
	Previous Year	-	88,866
Payment of Land Collaborated	Current Year	10,23,000	-
	Previous Year	-	-
Share of Profits	Current Year	25,22,993	-
	Previous Year	1,849	-
ii) Closing Balances			
Capital Account	Current Year	10,00,000	-
	Previous Year	10,00,000	-
Current Account	Current Year	220	-
	Previous Year	220	-
Reserve & Surplus	Current Year	25,22,993	-
	Previous Year	-	-
Unsecured Loan	Current Year	19,77,000	-
	Previous Year	45,20,000	7,50,000



ADVITYA RESIDENCY LLP

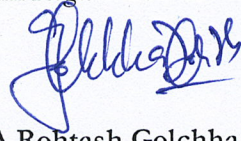
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Notes to the Financial Statements as on 31st March, 2023

(Rupees in Hundreds)

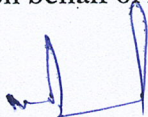
Note No.	Particulars	As At March 31, 2023	As At March 31, 2022
26	Segment Reporting The LLP is engaged in the business of colonisation and real estate development, which is as per Accounting Standard 17, "Segment Reporting", is recognised to be the only reportable business segment. The LLP is operating in India, which is considered a single geographical segment.		
27	The firm is a Level I entity as defined in the Announcement of the Institute of Chartered Accountants of India on "Criteria for Classification of Non-company entities for applicability of Accounting Standards" issued in March-2021. Accordingly, the Firm has complied with all the Accounting Standards as applicable to Level I entities.		
28	The Firm has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure required under law has not been given.		
29	The financial statements have been prepared as per the Limited Liability Partnership Act, 2008. Previous year's figures have been regrouped/reclassified wherever required.		
30	Notes 1 to 30 form an integral part of the Balance Sheet as at 31st March, 2023, the statement of Profit and Loss for the year ended on that date.		

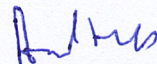
For G R A B & Associates
Chartered Accountants
Firm Registration no. 026654N


CA Rohtash Golchha
Partner
M.No. 531549



For & on behalf of Advitya Residency LLP


Mukesh Aggarwal
(Designated Partner)
DPIN: 00231651


Anand Swaroop
on behalf of
Satish Buildwell P Ltd
(Designated Nominee)
DPIN: 00004816