M/S DINESH CHANDAK & CO.
CHARTERED ACCOUNTANTS
309-310, "Mangalam Arcade"
Dharampeth Ext.-Shivaji Nagar
Nagpur-440010
Ph.:0712-2567106

STATUTORY AUDIT REPORT

&

FINANCIAL STATEMENTS

OF

M/S. AYODHYA ESTATE LLP

FOR THE PERIOD ENDING 31ST MARCH 2022

M/s Dinesh Chandak & Co.
Chartered Accountant

309/310, Mangalam Arcade,Dharampeth Extention,Shivaji Nagar,Nagpur MAHARASHTRA 440010
Ph. 9423682530,712-2567106
e-mail : cadineshchandak@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-MAR-2022, and the Profit and Loss Account for the period beginning from 1-APR-2021 to ending on 31-MAR-2022, attached herewith, of
   AYODHYA ESTATE LLP
   3RD FLOOR,BAJAJ NAGAR,NAGPUR
   PAN **ABKFA4319D**

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 3RD FLOOR,BAJAJ NAGAR,NAGPUR

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

   (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 purpose of the audit.

   (B) In my opinion, proper books of account have been kept by the head office 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 31-MAR-2022; and

   (ii) in the case of the Profit and Loss Account of the profit of the assessee for the year ended on that date

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:

SN	Qualification Type	Observations/Qualifications
		Nil

For M/s Dinesh Chandak & Co.
Chartered Accountant
(Firm Regn No.: 147615W)

(Dinesh Liladhar Chandak)
Proprietor
Membership No: 045006

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

Place :Nagpur
Date : 24/09/2022
UDIN : 22045006AWUXSR1301

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

01	Name of the assessee				AYODHYA ESTATE LLP	
02	Address				3RD FLOOR,BAJAJ NAGAR,NAGPUR	
03	Permanent Account Number (PAN)				ABKFA4319D	
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax,customs duty,etc. if yes, please furnish the registration number or,GST number or any other identification number allotted for the same				No	
	Name of Act	State	Other	Registration No.	Description (optional)	
05	Status				Partnership Firm	
06	Previous year				from 1-APR-2021 to 31-MAR-2022	
07	Assessment year				2022-23	
08	Indicate the relevant clause of section 44AB under which the audit has been conducted				Relevant clause of section 44AB under which the audit has been conducted	
					Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding specified limits	
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD ?				NA	

Part B

09	a)	If firm or association of persons, indicate names of partners/members and their profit sharing ratios.			Name		Profit sharing ratio (%)
					KAPIL CHANDAK		50.00
					VIJAY CHANDAK		50.00
	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		
		Name of Partner/Member	Date of change	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)					
		Sector			Sub Sector		Code
		CONSTRUCTION			Building completion		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	Remarks if any:	
11	a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.			No		
	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.)			3RD FLOOR, NAGPUR, BAJAJ NAGAR, MAHARASHTRA, 440011, INDIA		Bank Book, Cash Book, Journal, Ledger, Purchases Register (Computerized)
	c)	List of books of account and nature of relevant documents examined.			Bank Book, Cash Book, Journal, Ledger, Purchases Register		

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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, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.)					**No**
	Section	Amount	Remarks if any:			
13	a)	Method of accounting employed in the previous year				**Mercantile system**
	b)	Whether there had been any change in the method of accounting employed vis-a-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.				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
	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				
		Particulars	Increase in profit (Rs.)	Decrease in profit(Rs.)	Net Effect(Rs.)	Remarks if any:
	f)	Disclosure as per ICDS				
		ICDS	Disclosure			
		ICDS I - Accounting Policies	**As per accounting policies & notes to financial statements**			
		ICDS II - Valuation of Inventories	**As per accounting policies & notes to financial statements**			
		ICDS III - Construction Contracts	**As per accounting policies & notes to financial statements**			
		ICDS IV - Revenue Recognition	**As per accounting policies & notes to financial statements**			
		ICDS V - Tangible Fixed Assets	**As per Fixed Assets and Depreciation Chart annexed in FORM 3CD**			
		ICDS VII - Governments Grants	**As per accounting policies & notes to financial statements**			
		ICDS IX - Borrowing Costs	**As per accounting policies & notes to financial statements**			
		ICDS X - Provisions,Contingent Liabilities and Contingent Assets Total	**Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.**			
14	a)	Method of valuation of closing stock employed in the previous year.				**Raw Material and Finished Goods :- Cost or NRV Whichever is lower**
	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 (Rs.)	Decrease in profit(Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-					**NA**
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:	
16	Amounts not credited to the profit and loss account, being, -					
	a)	the items falling within the scope of section 28;				**Nil**
		Description	Amount		Remarks if any:	
	b)	the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax,where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				**Nil**
		Description	Amount		Remarks if any:	
	c)	escalation claims accepted during the previous year;				**Nil**
		Description	Amount		Remarks if any:	
	d)	any other item of income;				**Nil**

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	Description	Amount	Remarks if any:

e)	capital receipt, if any.		**Nil**

Description	Amount	Remarks if any:

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:	**No**

Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

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 :-	**As Per Annexure "A"**
a)	Description of asset/block of assets.	
b)	Rate of depreciation.	
c)	Actual cost or written down value, as the case may be.	
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	
cc)	Adjusted written down value	
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-	
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.	
ii)	change in rate of exchange of currency, and	
iii)	Subsidy or grant or reimbursement, by whatever name called.	
e)	Depreciation allowable.	
f)	Written down value at the end of the year.	

19	Amounts admissible under sections	

Section	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

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)]	**Nil**

Description	Amount	Remarks if any:

	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):	**Nil**

Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

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	
	1	expenditure of capital nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

	2	expenditure of personal nature;	**Nil**

Particulars	Amount in Rs.	Remarks if any:

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3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
4	Expenditure incurred at clubs being entrance fees and subscriptions	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure by way of penalty or fine for violation of any law for the time being force	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred for any purpose which is an offence or which is prohibited by law	**Nil**	
	Particulars	Amount in Rs.	Remarks if any:

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: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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) **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii as payment to resident referred to in sub-clause (ia)

A Details of payment on which tax is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited	Remarks if any:

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iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

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. **Nil**

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the Payer	Aadhaar no	Country	Address Line 1	Address Line 2	Pin code	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:

iv Fringe benefit tax under sub-clause (ic)

v Wealth tax under sub-clause (iia)

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

vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) **Nil**

Date of payment	Amount of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:

viii Payment to PF/other fund etc. under sub-clause (iv)

ix Tax paid by employer for perquisites under sub-clause (v)

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; **Nil**

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks

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**

No payment in excess of Rs. 10000/- in cash were noticed except in circumstances allowed in Rule 6DD.However, in case where the payments made through Cheques or DDs, it is not possible for us to verify whether the same were made through account payee Cheques or DDs or not, as necessary evidences were not in possession of assessee.

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**

No payment in excess of Rs. 10000/- in cash were noticed except in circumstances allowed in Rule 6DD.However, in case where the payments made through Cheques or DDs, it is not possible for us to verify whether the same were made through account payee Cheques or DDs or not, as necessary evidences were not in possession of assessee.

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; **Nil**

Nature of Liability	Amount	Remarks if any:

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	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;					**Nil**	
		Particulars	Amount	Remarks if any:				
	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 payments made to persons specified under section 40A(2)(b).					**Nil**	
		Name of Related Party	Relation	Date	Payment made(Amount)	Nature of transaction	PAN of Related Party	Aadhaar no
24		Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					**Nil**	
		Section	Description	Amount	Remarks if any:			
25		Any amount of profit chargeable to tax under section 41 and computation thereof.					**Nil**	
		Name of Party	Amount of Income	Section	Description of transaction	Computation if any	Remarks if any:	
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;			**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section	
			b)	not paid during the previous year;			**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section	
		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 under section 139(1);			**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section	
			b)	not paid on or before the aforesaid date.			**Nil**	
				Nature of Liability	Amount	Remarks if any:	Section	
	ii	State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.					**No**	
27	a)	Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.					**No**	
	b)	Particulars of income or expenditure of prior period credited or debited to the profit and loss account.					**Nil**	
		Type	Particulars	Amount	Prior period to which it relates(Year in yyyy-yy format)	Remarks if any:		
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	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of considerati on paid	Fair Market value of the shares	Remark s if any:
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.					**NA**	

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29	Name of the person from whom consideration received for issue of shares	PAN of the person	Aadhaar no	No. of Shares issued	Amount of considerati on received	Fair Market value of the shares	Remarks if any:

29	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	NA

Nature of Income	Amount	Remarks if any:

29	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	NA

Nature of Income	Amount	Remarks if any:

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 the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment

30	A	Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?	NA

Clause under which of Sub section(1) of 92CE primary adjustments is made	Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE	Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected Date	Remarks if any:

30	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	NA

Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax,depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Amount of interest expenditure carried forward carried forward as per sub section (4) of section 94-B	Remarks if any:

30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	NA

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	Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:

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

Name of the lender or depositor	Address of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
Alarcity E-Commerce Solution	**Nagpur**		**30000000**	**No**	**30000000**	**Cheque**	**Account payee cheque**
Bhavesh Dhirubhai Patel	**Nagpur**		**1550000**	**No**	**1550000**	**Cheque**	**Account payee cheque**
Kokilaben Dhirubhai Patel	**Nagpur**		**450000**	**No**	**450000**	**Cheque**	**Account payee cheque**
Murarka Shivhare Housing Private ltd	**Nagpur**		**12450000**	**Yes**	**10000000**	**Cheque**	**Account payee cheque**
Omprakash Bisani	**Nagpur**		**3000000**	**Yes**	**3000000**	**Cheque**	**Account payee cheque**
Sandeep Maheshwari	**Ngpur**		**1800000**	**No**	**6300021.60**	**Cheque**	**Account payee cheque**
Virendra Chandak	**Nagpur**		**3000000**	**Yes**	**1500000**	**Cheque**	**Account payee cheque**

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

Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft

b 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 **Nil**

	Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt

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b	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 single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	**Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt

b	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 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	**Nil**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment

b	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 single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year	**Nil**

Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Amount of payment

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:

Name of the payee	Address of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
aansh Ravindra Agrawal	**Nagpur**		**500000**	**500000**	**Cheque**	**Account payee cheque**
Archi agrawal	**Nagpur**		**2500000**	**2500000**	**Cheque**	**Account payee cheque**
Ravindra Agrawal HUF	**Nagpur**		**8500000**	**8500000**	**Cheque**	**Account payee cheque**
Ravindra Shyam Agrawal	**Nagpur**		**4500000**	**4500000**	**Cheque**	**Account payee cheque**
Ruchi Ravindra Agrawal	**Nagpur**		**2500000**	**2500000**	**Cheque**	**Account payee cheque**
Shadal Real Estate Private LTd	**Nagpur**		**3000000**	**3000000**	**Cheque**	**Account payee cheque**
Shri Mai Enterprises	**Nagpur**		**5000000**	**7500000**	**Cheque**	**Account payee cheque**
Sandeep Maheshwari	**Nagpur**		**6300000**	**6300022**	**Cheque**	**Account payee cheque**
Alarcity Ecommerce Solution	**Nagpur**		**17962750**	**30000000**	**Cheque**	**Account payee cheque**
Murarka Shivhare Housing Complex Pvt Ltd	**Nagpur**		**14981668**	**10000000**	**Cheque**	**Account payee cheque**
Omprakash Bisani	**Nagpur**		**3044384**	**3044384**	**Cheque**	**Account payee cheque**
Virendra Chandak	**Nagpur**		**3000000**	**3000000**	**Cheque**	**Account payee cheque**

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	**Nil**

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

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	**Nil**

Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :	**Nil**

Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD	Amount as assessed (give reference to relevant order)		Remarks
						Amount	Order U/S and date	

	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 assesse 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 assesse has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	**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, if yes, please furnish the details of speculation loss if any incurred during the previous year.	**NA**
33		Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	**Nil**

Section	Amount	Remarks if any:

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
NGPA10735E	**192**	**Salary**	**14689000**	**13904000**	**13904000**	**4211576**			
NGPA10735E	**194J**	**Fees for professional or technical services**	**3551000**	**3551000**	**3551000**	**525200**			
NGPA10735E	**194A**	**Interest other than Interest on securities**	**20730868**	**20730868**	**20730868**	**2237549**			
NGPA10735E	**194H**	**Commission or brokerage**	**9232250**	**9232250**	**9232250**	**478705**			
NGPA10735E	**194C**	**Payments to contractors**	**7161500**	**7161500**	**7161500**	**143230**			

	b)	Whether the assesse is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	**Yes**

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

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
NGPA10735E	27A	31-Jul-2021	21-Apr-2022	Yes	
NGPA10735E	27A	31-Oct-2021	21-Apr-2022	Yes	
NGPA10735E	27A	31-Jan-2022	21-Apr-2022	Yes	
NGPA10735E	27A	31-May-2022	21-Apr-2022	Yes	

c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish: **NA**

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.	Remarks if any:

35 a) In the case of a trading concern, give quantitative details of principal items of goods traded :

Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any

NA

b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :

A Raw Materials :

Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.

NA

B Finished products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.

NA

C By products :

Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.

NA

36 A Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2 **NA**

Amount Received(in Rs)	Date of receipt	Remarks if any:

37 Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. **NA**

38 Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. **No**

39 Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor **No**

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

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		**60496061**			**0**	
	Gross profit/turnover	**38598950**	**60496061**	**63.80**	**0**	**0**	**0**
	Net profit/turnover	**5319275**	**60496061**	**8.79**	**0**	**0**	**0**
	Stock-In-trade/turnover	**54804256**	**60496061**	**90.59**	**0**	**0**	**0**
	Material consumed/finished goods produced	**0**	**0**	**0**	**0**	**0**	**0**

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 along with details of relevant proceedings.	**Nil**

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assesse is required to furnish statement in Form No.61 or Form 61A or Form No 61B	**NA**

Income tax Department Reporting Entity Identification Number	Type of Form	Due date of 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 the list of details/transaction which are not reported	Remarks if any:

43	a	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	**NA**

Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:

44	Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)	**Yes**

Total Amount of expenditure incurred during the year	Expenditure in respect of entities registered under the GST				Expenditure relating to entities not registered under GST
	Relating to the goods or services exempt from GST	Relating to the entities falling under composition scheme	Relating to the other registered entities	Total Payment to Registered entities	
90047081	**0**	**0**	**2473535**	**2473535**	**87573546**

For M/s Dinesh Chandak & Co.
Chartered Accountant
(Firm Regn No.: 147615W)





(Dinesh Liladhar Chandak)
Proprietor
Membership No: 045006

Place :Nagpur
Date : 24/09/2022
UDIN : 22045006AWUXSR1301

AYODHYA ESTATE LLP
Annexure "A"

Particulars of Depreciation allowable as per the Income-Tax Act, 1961 in respect of each asset or block of assets in the following form.

Description of asset/block of assets.	Rate of Dep.%	Actual cost or written down values	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value	Additions/deductions during the year with dates in the case of any addition of an asset, date put to use; including adjustment	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994	Change in rate of exchange of currency	Subsidy or grant or reimbursement, by whatever name called	Other Adjustments	Depreciation allowable	Written down value at the end of the year
Motor Car	15%	0	0	0	0	12,00,000	0	0	0	0	90,000	11,10,000
Total		**0**	**0**	**0**	**0**	**12,00,000**	**0**	**0**	**0**	**0**	**90,000**	**11,10,000**

Addition/Deduction in Fixed Assets During the Financial Year

Block 15% Motor Car

S.No.	Particulars	More Than 180 Days	Less than 180 Days	Total	Date of Accounting	Date of Put to the Use
1	FORTUNE CAR	0	12,00,000	12,00,000	25/03/2022	25/03/2022
	Total	**0**	**12,00,000**	**12,00,000**		

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA ESTATE LLP

"AYODHYA" 119 Bajaj Nagar, Nagpur

BALANCE SHEET AS ON 31.03.2022

(Amount in Rs.)

	Particulars	Note	31 March 2022		31 March 2021
I	EQUITY AND LIABILITIES				
1	Partners' Funds				
(a)	Partners' Capital Account				
	(i) Partners' Contribution	3a	108,000		108,000
	(ii) Partners' Current Account	3b			
(b)	Reserves and surplus	4	5,272,433		-46,843
			5,380,433		61,157
2	Non-current liabilities				
(a)	Long-term borrowings	5	-		-
(b)	Deferred tax liabilities (Net)	6			
(c)	Other long-term liabilities	7			
(d)	Long-term provisions	8			
			-		-
3	Current liabilities				
(a)	Short-term borrowings	5	45,271,927.20		53,000,043.20
(b)	Trade payables				
(i)	Total outstanding dues of micro, small and medium	9			
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	9	33,080,985.00		44,854,000.00
(c)	Other current liabilities	10	1,324,228.00		-
(d)	Short-term provisions	8			
	Total		79,677,140.20		97,854,043.20
			85,057,573.23		97,915,200.20
II	ASSETS				
1	Non-current assets				
(a)	Property, Plant and Equipment and Intangible assets				
(i)	Property, Plant and Equipment	11	1,110,000.00		44,854,000.00
(ii)	Intangible assets	11			
(iii)	Capital work in progess	11			
(iv)	Intangible asset under development	11			
(b)	Non-current investments	12			
(c)	Deferred tax assets (Net)	6			
(d)	Long Term Loans and Advances	13			
(e)	Other non-current assets	14			
			1,110,000.00		44,854,000.00
2	Current assets				
(a)	Current investments	12	-		108,003.00
(b)	Inventories	15	54,804,256.15		-
(c)	Trade receivables	16	4,400,000.00		-
(d)	Cash and bank balances	17	(11,985,516.12)		34,053,267.20
(e)	Short Term Loans and Advances	13	36,322,293.20		18,899,930.00
(f)	Other current assets	18	406,540.00		-
	Total		83,947,573.23		53,061,200.20
			85,057,573.23		97,915,200.20

FOR Ayodhya Estate LLP

PARTNER

PLACE : NAGPUR

DATE : 26/09/2022

UDIN:22045006AWUXSR1301

FOR M/S DINESH CHANDAK & CO.

CHARTERED ACCOUNTANTS

FRN 147615W

CA. DINESH CHANDAK

PROPRIETOR

M.NO. 45006

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA ESTATE LLP

"AYODHYA" 119 Bajaj Nagar, Nagpur

Statement of Profit and Loss for the year ended 31/03/2022

(Amount in Rs.)

	Particulars	Note	31 March 2022		31 March 2021
I	Revenue from operations	19	60,496,061		-
II	Other Income	20	5,640,905		5,280
III	**Total Income (I+II)**		66,136,966		5,280
IV	**Expenses:**				
(a)	Cost of Material Purchased	21	21,897,112		-
(b)	Employee benefits expense	22	14,754,000		-
(c)	Finance costs	23	10,730,868		-
(d)	Depreciation and amortization expense	24	90,000		-
(e)	Other expenses	25	13,345,711		51,216
	Total expenses		60,817,690		51,216
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		5,319,276		-45,936
VI	Exceptional items (specify nature & provide note/delete if none)		-		-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		5,319,276		-45,936
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-		-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		5,319,276		-45,936
X	**Partners' Remuneration**		-		-
XI	Profit before Tax (IX-X)		5,319,276		-45,936
XII	Tax expense:				
(a)	Current tax		-		-
(b)	Excess/ Short provision of tax relating to earlier years		-		-
(c)	Deferred tax charge/ (benefit)	6	-		-
			-		-
XIIII	**Profit/(Loss) for the period from continuing operations (XI-XII)**		5,319,276		-45,936
XIV	Profit/(loss) from discontinuing operations		-		-
XV	Tax expense of discontinuing operations		-		-
XVI	**Profit/(loss) from discontinuing operations (after tax) (XIV-XV)**		-		-
XVII	**Profit/(Loss) for the year (XIII+XVI)**		5,319,276		-45,936

FOR Ayodhya Estate LLP

PARTNER

PLACE : NAGPUR

DATE : 26/09/2022

UDIN 22045006AWUXSR1301

FOR M/S DINESH CHANDAK & CO.

CHARTERED ACCOUNTANTS

FRN 147615W

CA. DINESH CHANDAK

PROPRIETOR

M.NO. 45006

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA Estate LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 3a Partners Contribution Account

(Amount in Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2021(Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2022 (Closing Balance)
1	Kapil Chandak	54000	50%	54000						54,000.00
2	Vijay Chandak	54000	50%	54,000						54,000.00
					-	-	-	-	-	108,000
Previous Year (PY)				-	-	-	-	-	-	108,000.00



AYODHYA Estate LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

(Amount in Rs.)

4	**Reserves and surplus**	**31 March 2022**	**31 March 2021**
(a)	As per Last Balance Sheet	-46,843	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	5,319,276	-46,843
	Total	5,272,433	-46,843

		Long Term		Short Term	
5	**Borrowings**	**31 March 2022**	**31 March 2021**	**31 March 2022**	**31 March 2021**
	Unsecured				
	from other parties	-	-	-	-
1	Alacrity E- Commerce Solution			15,000,000	
2	Bhavesh Dhirubhai Patel			1,752,500	
3	Kokilaben Dhirubhai Patel			510,750	
4	Prakash Mohanlal Chandak			13,197,500	12,500,000
5	Murarka Shivhare Housing Complex Pvt Ltd			135,736	
6	Aansh Ravindra Agrawal			55,923	500,000
7	Archi Agrawal			418,130	2,500,000
8	Ravindra Agrawal HUF			1,454,523	8,500,000
9	Ravindra Shyam Agrawal			683,507	4,500,000
10	Ruchi Ravindra Agrawal			271,850	2,500,000
11	Shadal Real Estate pvt Ltd			-	3,000,000
12	Shri Mai Enterprises			3,072,465	7,500,000
13	Comfort Morena			3,752,000	3,500,000
14	Sandeep Maheshwari			900,022	4,500,022
15	Sanskar Maheshwari			4,067,022	3,500,022
	Total (B)	-	-	45,271,927	53,000,043
	Total (A) + (B)	-	-	45,271,927	53,000,043

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

Name of the Limited Liability Partnership .....
Notes forming part of the Financial Statements for the year ended 31st March, 20XX

(Amount in Rs.)

		31-Mar-22	31-Mar-21
9	**Trade payables**		
(a)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Mufaddal Juzer Amin		42,776,750
	Advance Booking Plot-Schedule-A	19,867,860	
	Anup Kharvade	1,839,440	
	Asmat Khan	1,504,800	
	Bandu Mahurkar	735,776	
	Kailash Potphode	722,476	
	Malti Promod Thakre	367,888	
	Raghunath Sanghi HUF	980,000	
	Ragunath Sanghi	980,000	
	Rashmi Sanghi	980,000	
	Ravi Gehlot	372,875	
	Sanjay Sanghi HUF	980,000	
	Shikha Pathak	794,438	
	Shipra Maheshwari	807,480	
	Sonia Manish Sibal	39,900	
	Tarannum Fatma	1,740,164	
	Trupti Kharvade	367,888	
	Other Credit Balances		
	Ayodhya Orchards LLP		2,077,250.00
	Total Trade payables	**33,080,985**	**44,854,000**

		31-Mar-22	31-Mar-21
10	**Other current liabilities**		
(g)	TDS payable	1,324,228	-
(h)	Other payables	-	-
	Total Other current liabilities	**1,324,228**	-

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA Estate LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles (Car)	Others (specify nature)	Total
Gross Block								
At 1 April 2021								
Additions (After 30/9/2021)						1,200,000.00		1,200,000.00
Deductions/Adjustments								-
At 31 March 2022						**120000000%**		1,200,000.00
At 31 March 2021								-
Depreciation/Adjustments								
At 1 April 20X1								-
Additions						90,000.00		90,000.00
Deductions/Adjustments								-
At 31 March 2022						**90,000.00**		90,000.00
At 31 March 2021								-
Net Block								
At 31 March 2022						1,110,000.00		1,110,000.00
At 31 March 2021								-

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA Estate LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

(Amount in Rs.)

12	Investments - Non Current and Current	As at 31- March- 2022		As at 31- March- 2021	
	Vijaya Bank FDR				108003
	Grand Total		-		108,003

		Long Term		Short Term	
13	Loans and advances	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
	KANAV INVESTMENT				
	Jimmy Khan			35,727,962	18,899,930
	Ayodhya Orchards LLP			573,463	
	Kapil Chandak	-	-	10,368	-
		-	-	10,500	-
		-	-	-	-
	Total	-	-	36,322,293	18,899,930

14	Inventories	31-Mar-22	31-Mar-21
(A)	Stock-in-trade	54,804,256	-
	Total	54,804,256	-

16	Trade receivables	31-Mar-22	31-Mar-21
	Outstanding for a period less than 6 months from the date they are due for receipt		
A	Secured Considered good	-	-
	Other Debit Balances	-	-
	Abhinav Electrometch	1,100,000	-
	MHSC Compensetion A/c	3,300,000	-
	Total	4,400,000	-

17	Cash and Bank Balances	31-Mar-22	31-Mar-21
	Cash and cash equivalents		
	On Bank accounts	-	-
	Bank Of Baroda 0984	9,523	1,024
	RBL Bank A/c 6464	-12,395,039	34,052,243
	Deposits with original maturity of less than three months	-	-
	Cheques, drafts on hand	-	-
	Cash on hand	400,000	-
	Total	-11,985,516	34,053,267
(b)	Total Cash and bank balances (I+II)	-11,985,516	34,053,267

18	Other current assets	31-Mar-22	31-Mar-21
	TDS Receivable	406,540	
		-	-
	Total	406,540	-

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

AYODHYA Estate LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

(Amount in Rs.)

19	**Revenue from operations**		31-Mar-22	31-Mar-21
(a)	Sale of products		60,496,061	-
				-
	Revenue from operations (Net)		60,496,061	-
20	**Other income**		31-Mar-22	31-Mar-21
(a)	Interest income		-	-
	Interest on FD		566.00	5,280.00
	Interest received from parties		5,640,338.00	
(b)	Dividend income		-	-
(c)	Net gain on sale of investments		-	-
(d)	Other non-operating income		1	-
	Total other income		5,640,905.00	5,280.00
21	**Cost of goods sold**			
A	**Purchases of stock-in-trade and Purcahse Expenses**		31-Mar-22	31-Mar-21
(i)	Plot Development Expenses		76,701,368	-
(ii)	...		-	-
(iii)	...		-	-
	Total (B)		76,701,367.81	-
B	**Changes in inventories of finished goods, work in progress and stock-in trade**		31-Mar-22	31-Mar-21
	Inventories at the beginning of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(I)	-	-
	Inventories at the end of the year:			
(i)	Stock-in-trade		54,804,256	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(II)	54,804,256	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-54,804,256.15	-
	Total (A+B+C)		21,897,111.66	-
22	**Employee benefits expense**		31-Mar-22	31-Mar-21
(a)	Salaries, wages		14,689,000	-
(b)	Bonus and other allowances		65,000	-
	Total Employee benefits expense		14,754,000	-
23	**Finance cost**		31-03-22	44286
(a)	**Interest expense**			
(i)	On bank loan		-	-
(ii)	On assets on finance lease		-	-
(b)	Interest to Parties		10,730,868	-
			-	-
	Total Finance cost		10,730,868	-
24	**Depreciation and amortization expense**		31-Mar-22	31-Mar-21
(a)	on tangible assets (Refer note 11)		90,000	-
(b)	on intangible assets (Refer note 11)		-	-
	Total Depreciation and amortization expense		90,000	-
25	**Other Expenses**		31-Mar-22	31-Mar-21
(a)	Advertisement & Business Promotion Expenses		1,713,814.00	7,800.00
(b)	Bank Charges		2,059.10	3,865.00
(c)	Electricity Bill		16,590.00	-
(d)	Commission		8,890,250.00	
(e)	Development Expenses			15,000.00
(f)	Donation		22,000.00	
(g)	Legal Fees		1,000,000.00	
(h)	Professional fees		1,701,000.00	-
(i)	Rounding Off		(2.51)	0.50
(J)	ROC Expenses		-	24,550
	Total		13,345,711	51,216

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS

Schedule-A			
Advance Booking Plot-			
Sr. No.	**Particulars**		**Amount**
1	Plot No.02 Ashwini Kalbande		3398860.00
2	Plot No.03 Seema Rani		2610000.00
3	Plot No.05 Shridhar Mankar		200000.00
4	Plot No.09 Ramesh Ramkrishna Ambulkar		651000.00
5	Plot No.12 Rajendra Giri		1650000.00
6	Plot No.13 Pallavi Anil Kale		251000.00
7	Plot No.14 Sourabh Pawade		250000.00
8	Plot No.16 Trupti Vinay Narkhede		51000.00
9	Plot No.19 Rishub Sunil Thapar		51000.00
10	PLOT NO. 22 SHARAD MESHRAM & SAMPADA MESHRAM		51000.00
11	Plot No.24 Balwant Purushottamrao Wankhede		21000.00
12	Plot No.25 Sudhakar Pimpalkar		575000.00
13	Plot No.30 Sonali Tambuskar		50000.00
14	Plot No.31 Manali Tambuskar		50000.00
15	Plot No. 33 Narendra R. Sharma		50000.00
16	Plot No. 34 Satyaveer Singh Nim		300000.00
17	PLOT NO. 37 HARSHAD MESHRAM & JAGRUTI MESHRAM		51000.00
18	Plot No.38 Rajhans Pandurang Bhagat		51000.00
19	Plot No. 44 Anil Baburao Shende		151000.00
20	Plot No. 45 Amresh Ramkrushna Patil		51000.00
21	Plot No.45 Sadhana Rupesh Surpam		51000.00
22	Plot No.46 Dr. Neeti Badiye		251000.00
23	Plot No.47 Satish Kandekar		5000000.00
24	Plot No.48 Apoorv Singh & Paridhi Sharma		651000.00
25	Plot No. 49 Shirish Hiraman Chapekar		3001000.00
26	Plot No. 7 Rajat Rajkumar Dhiman		400000.00
	Total		**19867860.00**



AYODHYA ESTATE LLP
AS ON 31st MARCH, 2022

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICY:

A) Basis of preparation of Financial Statements:

The financial statements have been prepared under historical cost convention & on an accrual basis. The accounting policies in all material respects have been consistently applied by the company & are consistent with those used in the Previous Year.

B) Fixed Assets:

Fixed assets are stated at cost net of recoverable taxes, less accumulated depreciation.

C) Depreciation:

Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and the manner prescribed in Companies Act 2013.

D) Inventories:

Items of inventories are measure at lower of cost or net realizable value as valued by the management after providing obsolescence, if any. Stores and other consumables are charged to profit & loss account in the year of purchase.

E) Revenue Recognition:

Revenue can only be recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operation includes sales of goods and services, adjusted with Value Added Tax (VAT). Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

F) Other Accounting Policies:

These are consistent with generally accepted accounting practices.

DINESH CHANDAK & CO. NAGPUR CHARTERED ACCOUNTANTS