SAFAL GOYAL REALTY LLP

Balance Sheet as at 31st March 2021

Particulars	Schedule	As at 31st March, 2021 Amount (Rs.)	As at 31st March, 2021 Amount (Rs.)	As at 31st March, 2020 Amount (Rs.)
SOURCES ON NUNDS				
Partners' Fixed Contribution	A		1 00 000	1 00 000
Partners' Current Contribution	B		79 36 59 541	1 64 83 27 649
Loan Funds	C		80 58 97 343	52 56 64 065
Total			1 59 96 56 884	2 17 40 91 714
APPLICATION ON NUNDS				
Non Current Assets				
Property, Plant and Equipments	D			
Tangible Assets		4 24 44 166		3 96 79 433
Intangible Assets		1 03 116		56 953
Net Block :			4 25 47 282	3 97 36 386
Current Assets, Loans and Advances	E			
Inventories		6 14 21 59 648		5 01 60 47 792
Cash and Bank Balances		51 73 38 335		25 43 63 418
Loans and Advances		42 19 09 466		30 22 97 833
		7 08 14 07 449		5 57 27 09 043
Less : Current Liabilities & Provisions	F			
Current Liabilities		5 18 23 97 847		3 09 64 53 715
Provisions		34 19 00 000		34 19 00 000
		5 52 42 97 847		3 43 83 53 715
			1 55 71 09 602	2 13 43 55 328
Total			1 59 96 56 884	2 17 40 91 714

Notes forming part of accounts M

As per our attached report of even

FOR G. K. CHOKSI & Co.
[Firm Registration No. 101895W]
Chartered Accountants

SHAUNAK V. MUZUMDAR
Partner
Mem. No. 37571

Place: Ahmedabad
Date: 20 SEP 2021

M/S. G.K. CHOKSI & CO. ★ CHARTERED ACCOUNTANTS

FOR SAFAL GOYAL REALTY LLP

Designated Partner *Designated Partner*

Place: Ahmedabad
Date: 20 SEP 2021

SAFAL GOYAL REALTY LLP

Schedule - 'A' : Partners' Fixed Contribution

Particulars	As at 31st March, 2021		As at 31/03/2020
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Goyal & Co. (Const.) Pvt. Ltd.		35 000	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		5 000	5 000
Uday Hasmukhlal Vora		2 500	2 500
Dhiren Hasmukhlal Vora		2 500	2 500
HN Safal Infra Space Private Limited.		40 000	40 000
Total		1 00 000	1 00 000

M/s. G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS

SAFAL GOYAL REALTY LLP

Schedule 'B' : Partner's Current Contribution

[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 Hasmukhlal Vora	**2.50**	90 84 970	0	0	(8 96 817)	81 88 153	69 026	81 19 127
Dhiren Hasmukhlal 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
Total :	**100.00**	1 64 83 27 649	68 62 20 000	(1 48 90 203)	(3 58 72 685)	2 28 37 84 760	1 49 01 25 219	79 36 59 541
Previous Year		2 96 89 09 251	26 14 38 400	1 89 48 900	21 73 45 137	3 46 66 41 688	1 81 83 14 039	1 64 83 27 649

M/s. G. K. CHOKSI & CO. * CHARTERED ACCOUNTANTS *

SAFAL GOYAL REALTY LLP

Schedule - `C': Loan Funds

Particulars	As at 31st March, 2021		As at 31/03/2020
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Secured Loans			
From Bank (Secured against Project Land and all the Structures thereon, both present and future along with all the development potential arising thereon)		29 75 32 240	3 34 55 390
Unsecured Loans			
From relatives and others		50 83 65 103	49 22 08 675
Total :		80 58 97 343	52 56 64 065

M/s. G.K. CHOKSI & CO. * CHARTERED ACCOUNTANTS *

SAFAL GOYAL REALTY LLP

Schedule - `D' : Property, Plant and Equipments

[Amount in Rs.]

Particulars	Rate %	Gross Block (At cost)				Depreciation/Amortisation				Net Block	
		As at 01/04/2020 Rs.	Additions Rs.	Deductions Rs.	As at 31/03/2021 Rs.	Upto 31/03/2020 Rs.	For the year Rs.	Deductions Rs.	Upto 31/03/2021 Rs.	As at 31/03/2021 Rs.	As at 31/03/2020 Rs.
Tangible Assets											
Computer & Printer	40	10 53 517	4 99 953	0	15 53 470	8 16 920	2 12 292	0	10 29 213	5 24 257	2 36 597
Plant & Machinery	15	2 88 000	0	0	2 88 000	1 14 628	26 006	0	1 40 634	1 47 366	1 73 372
Vehicle	15	377 64 457	87 69 890	0	465 34 347	47 87 405	62 62 041	0	110 49 447	354 84 900	329 77 052
Office Equipment	15	49 17 055	0	0	49 17 055	23 49 065	3 85 199	0	27 34 263	21 82 792	25 67 990
Tractor & Loader	15	59 79 906	10 45 166	0	70 25 072	22 55 483	6 64 738	0	29 20 222	41 04 850	37 24 423
		500 02 935	103 15 009	0	603 17 944	103 23 502	75 50 276	0	178 73 778	424 44 166	396 79 433
Intangible Assets											
Trademark	25	1 80 000	0	0	1 80 000	1 23 047	14 238	0	1 37 285	42 715	56 953
Software	25	0	69 030	0	69 030	0	8 629	0	8 629	60 401	0
		1 80 000	69 030	0	2 49 030	1 23 047	22 867	0	1 45 914	1 03 116	56 953
Grand Total :		501 82 935	103 84 039	0	605 66 974	104 46 549	75 73 143	0	180 19 692	425 47 282	397 36 386
Previous Year :		116 40 348	385 42 587	0	501 82 935	47 89 209	56 57 340	0	104 46 549	397 36 386	

M/S. G. K. CHOKSI & CO. * CHARTERED ACCOUNTANTS *

SAFAL GOYAL REALTY LLP

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

Particulars	As at 31st March, 2021 Amount (Rs.)	Amount (Rs.)	As at 31/03/2020 Amount (Rs.)
Inventories			
Land and Construction WIP	6 08 56 66 241		4 88 28 27 698
Unsold Units	5 64 93 407		13 32 20 094
	6 14 21 59 648		5 01 60 47 792
		6 14 21 59 648	5 01 60 47 792
Cash and Bank Balances			
Cash on Hand	16 68 065		18 52 838
Bank Balances with Banks	3 55 76 259		2 14 75 611
Fixed Deposits	48 00 94 011		23 10 34 969
		51 73 38 335	25 43 63 418
Loans and Advances			
Advance to Suplliers/ Vendors	1 90 38 871		56 00 960
Advance to Others	2 02 23 521		0
Staff Loan	4 81 000		12 93 000
Advance Tax	35 60 97 889		27 94 25 178
Balances with Revenue authorities	1 24 55 341		1 13 47 038
Deposits	32 47 655		2 38 800
Prepaid Insurance	50 487		35 690
Interest Recievable	3 44 285		0
Rent Recievable	2 57 167		2 57 167
Other Advances	97 13 250		41 00 000
		42 19 09 466	30 22 97 833
Total :		7 08 14 07 449	5 57 27 09 043

Schedule - 'F' : Current Liabilities and Provisions

Particulars	As at 31st March, 2021 Amount (Rs.)	Amount (Rs.)	As at 31/03/2020 Amount (Rs.)
Current Liabilities			
Book Overdraft	3 24 78 797		26 04 043
Sundry Creditors	9 36 37 855		2 16 87 402
Member's Collection	4 30 34 69 366		2 46 45 90 366
Advance against Joint Venture	59 74 90 000		59 72 20 000
Advance against Land	13 70 00 000		0
Statutory Dues	1 73 86 749		90 55 074
Other Liabilites	9 35 079		12 96 830
		5 18 23 97 846	3 09 64 53 715
Provisions			
Provision for Income Tax		34 19 00 000	34 19 00 000
Total :		5 52 42 97 846	3 43 83 53 715

M/S. G.K. CHOKSI & CO. ★ CHARTERED ACCOUNTANTS ★

SAFAL GOYAL REALTY LLP

Schedule 'M': Notes Forming Part of the Accounts

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1. Significant Accounting Policies

(a) Basis of preparation of Financial Statements

These financial statements have been prepared on the accrual basis of accounting, under the historical cost convention, in accordance with the accounting principles generally accepted in India and comply with the mandatory accounting standards issued by The Institute of Chartered Accountants of India.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reported period. Differences between the actual result and estimates are recognize in the period in which the results are known/ determined.

(c) Revenue Recognition

Revenue is recognized upon transfer of risks and rewards of ownership without retaining effective control over real estate by the seller and existence of reasonable expectation of ultimate collection. Significant risks and rewards of ownership are considered as transferred when legal title passes on to the buyer by way of executing sale deed / conveyance deed and substantial amount of sale price is realized.

(d) Property, Plant and Equipment's and Depreciation

(i) Property, Plant and Equipment's are stated at cost less depreciation.

(ii) Intangible assets are recognized at the consideration paid for acquisition of such assets is carried at cost less accumulated amortization and impairment

(iii) Depreciation and amortization on Property, Plant and Equipment's has been provided on Written Down Value Method at the rates prescribed by the Income-tax Act, 1961.

(e) Work-in-progress

Work in Progress is valued at Cost.

Work in Progress represents the cost incurred in respect of unsold area of the Real Estate Development Projects and cost incurred on Projects where the revenue is yet to be recognized.

(f) Investments

Current investments are carried at lower of Cost or Fair Value, computed category wise.

Long term investments are stated at cost. Provision for diminution in the value of long term investment is made only if such a decline is other than of temporary nature.

M/S. G. K. CHOKSI & CO. ★ CHARTERED ACCOUNTANTS ★

Schedule 'M': Notes Forming Part of the Accounts

(g) Taxation

(i) Current year tax is provided based on the taxable income computed in accordance with the provisions of the Income-tax Act, 1961.

(ii) Deferred income taxes are recognized for the future tax consequences attributable to timing differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. The effect on deferred tax assets and liabilities of a change in the tax rates is recognized using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets arising from unabsorbed depreciation or carry forward losses under tax laws are recognized only to the extent that there is virtual certainty of realization. Other deferred tax assets are recognized and carried forward to the extent that there is reasonable certainty of realization.

(h) Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

2. Balances of Unsecured Loans, Sundry Creditors and Loans and Advances are subject to confirmation by the parties concerned.

3. Contingent Liability Rs. NIL.

4. Related Party Disclosures

As per Accounting Standard 18, issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in the Accounting Standard are given below:

(a) List of related parties with whom transactions have taken place during the year and relationship:

Sr. No.	Name of related party	Relationship
1	Mukesh R agarwal	Key Managerial Personnel
1 2 3 4 5 6 7 8 9	Sandeep R. Agarwal Tanmay T Agarwal Trilokchand Agarwal Manan T Agarwal Shivshanker G. Agarwal Babitadevi S. Agarwal Indiradevi S. Agarwal Jayshreedevi T. Agarwal Sharwari M. Agarwal	Relative of Key Managerial Personnel
1. 2. 3. 4. 5. 6. 7. 8.	Goyal & Co.Const..Pvt..Ltd. Nova Properties Pvt..Ltd. Orchid Plaza Desing & Developers Pvt..Ltd. HN Safal Infra Developers Pvt. Ltd. Galaxy Real Estate Developers Guj.P. Ltd. Dhiren Hasmukhlal Vora Uday Hasmukhlal Vora HN Safal Infra Space Pvt. Ltd.	Partner
1. 2. 3.	Hasmukhlal N. Vora Sonal D. Vora Sonal U. Vora	Relative of Partner

M/s. G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS

... Continued..

Schedule 'M': Notes Forming Part of the Accounts

4. Related Party Disclosures.. *Continued..*

(a) List of related parties with whom transactions have taken place during the year and relationship:

Sr. No.	Name of related party	Relationship
1.	Galaxy Global Private Limited	Enterprise in which Director of a company which is Partner of this firm having Significant Influence.
2. 3.	Goyal Hariyana Construction Goyal Hariyana Realty	Entities over which KMP, directly or indirectly, exercises significant influence
4.	Asia Perfect Multilink Private Limited	Enterprise in which relative of KMP has significant influence.
5. 6.	Uday H. Vora HUF Dhiren H. Vora HUF	Enterprise in which Partner of this firm having Significant Influence.

(b) Transactions with related parties

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
(i)	**Interest Paid** - Asia Perfect Multilink Private Limited	Enterprise in which relative of KMP has significant influence	5 38 500	3 45 000
	- Sonal D Vora - Sonal U Vora - Hasmukhlal N Vora	Relative of Partner	8 76 552 8 76 552 9 65 289	8 12 219 8 12 219 8 12 219
	- Goyal & Co.(Const.) Pvt..Ltd.	Partner of LLP	68,48,372	1,08,13,700
	- Nova Properties Pvt.Ltd.		-	1,19,09,000
	- Orchid Plaza Design & Developers Pvt.Ltd		-	82,87,000
	- Galaxy Real Estate Developers (Guj).Pvt .Ltd.		(2,17,38,575)	(1,20,60,800)
	- Babitadevi S. Agarwal - Indiradevi S. Agarwal - Jayshreedevi T. Agarwal - Sharwari M. Agarwal	Relative of Key Managerial Person	29 76 265 28 42 500 30 84 000 30 50 000	0 0 0 0
	- Uday H Vora HUF - Dhiren H Vora HUF	Enterprise in which Partner of this firm having Significant Influence.	10 54 056 10 54 056	8 12 219 8 12 219
	- Goyal Haryana Construction - Goyal Haryana Realty	Entities over which KMP, directly or indirectly, exercises significant influence	33,87,945 53,38,356	0 0

M/s. G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS

... Continued..

Schedule 'M': Notes Forming Part of the Accounts

(b) Transactions with related parties

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
(ii)	**Salary Paid**			
	- Mukesh R. Agarwal	Key Managerial Personnel	35 00 000	5 00 000
	- Sandeep R. Agarwal	Relative of Key Managerial Personnel	50 00 000	5 00 000
	- Tanmay T. Agarwal	Relative of Key Managerial Personnel	20 00 000	5 00 000
	- Trilokchand Agarwal	Relative of Key Managerial Personnel	15 00 000	5 00 000
	- Manan T. Agarwal	Relative of Key Managerial Personnel	28 00 000	5 00 000
	- Shivshanker G. Agarwal	Relative of Key Managerial Personnel	15 00 000	5 00 000
(iii)	**Purchase of Goods**			
	- Galaxy Global Private Limited	Enterprise in which Director of a company which is Partner of this firm having Significant Influence.	0	1 56 92 595
(iv)	**Loan taken during the year**			
	- Asia Perfect Multilink Private Limited	Enterprise in which relative of KMP has significant influence	25 00 000	25 00 000
	- Babitadevi S. Agarwal	Relative of Key Managerial Personnel	1 10 748	5 40 00 000
	- Indiradevi S. Agarwal	Relative of Key Managerial Personnel	0	5 40 00 000
	- Jayshreedevi T. Agarwal	Relative of Key Managerial Personnel	0	5 40 00 000
	- Sharwari M. Agarwal	Relative of Key Managerial Personnel	0	5 40 00 000
	- Uday H Vora HUF	Enterprise in which Partner of this firm having Significant Influence.	1 00 00 000	0
	- Goyal Haryana Construction	Entities over which KMP, directly or indirectly, exercises significant influence	10,00,00,000	0
	- Goyal Haryana Realty	Entities over which KMP, directly or indirectly, exercises significant influence	13,00,00,000	0
	- Dhiren H Vora HUF	Entities over which KMP, directly or indirectly, exercises significant influence	1 00 00 000	0

M/S G.K. CHOKSI & CO. CHARTERED ACCOUNTANTS

... Continued..

Schedule 'M': Notes Forming Part of the Accounts

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

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
(v)	**Loan repaid during the year**			
	- Asia Perfect Multilink Private Limiited	Enterprise in which Director of a company which is Partner of this firm having Significant Influence.	5 00 000	0
	- Uday H Vora HUF	Enterprise in which Partner of this firm having Significant Influence.	17 87 221	0
	- Goyal Haryana Construction	Entities over which KMP, directly or indirectly, exercises significant influence	9,00,00,000	0
	- Goyal Haryana Realty	Entities over which KMP, directly or indirectly, exercises significant influence	4,00,00,000	0
	- Dhiren H Vora HUF	Enterprise in which Partner of this firm having Significant Influence.	17 87 221	0
	- Hasmukhlal N Vora	Relative of Partner	17 05 111	0
	- Sonal D Vora	Relative of Partner	1 16 23 002	0
	- Sonal U Vora	Relative of Partner	1 16 23 002	0
	- Babitadevi S. Agarwal	Relative of Key Managerial Personnel	3 11 10 748	0
	- Indiradevi S. Agarwal	Relative of Key Managerial Personnel	5 40 00 000	0
	- Jayshreedevi T. Agarwal	Relative of Key Managerial Personnel	2 15 00 000	0
	- Sharwari M. Agarwal	Relative of Key Managerial Personnel	2 00 00 000	0
(vi)	**Capital introduced by Partner during the year**			
	- Goyal & Co. Cosnt. Pvt. Ltd.	Partner	36 03 00 000	3 62 13 400
	- Nova Properties Pvt. Ltd.	Partner	1 04 00 000	4 17 00 000
	- Orchid Plaza Design & Developers Pvt. Ltd	Partner	0	40 00 000

... *Continued..*

M/S. G.K. CHOKSI & CO. * CHARTERED ACCOUNTANTS *

Schedule 'M': Notes Forming Part of the Accounts

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

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
	- HN Safal Infra Developers Private Limited	Partner	16 03 50 000	3 44 75 000
	- Galaxy Real Estate Developers Guj. Pvt. Ltd.	Partner	10 10 00 000	20 00 000
	- HN Safal Infra Space Private Limited	Partner	5 41 70 000	14 30 50 000
(vii)	**Capital Withdrawn by Partner during the year**			
	- Goyal & Co. Cosnt. Pvt. Ltd.	Partner	52 00 57 167	55 61 14 039
	- Nova Properties Pvt. Ltd.	Partner	1 68 00 000	3 20 00 000
	- Orchid Plaza Design & Developers Pvt. Ltd	Partner	3 29 00 000	1 81 00 000
	- HN Safal Infra Developers Private Limited	Partner	17 56 15 000	52 02 50 000
	- Galaxy Real Estate Developers Guj. Pvt. Ltd.	Partner	24 75 00 000	46 10 00 000
	- Dhiren Hasmukhlal Vora	Partner	69 026	7 00 00 000
	- Uday Hasmukhlal Vora	Partner	69 026	7 00 00 000
	- HN Safal Infra Space Private Limited	Partner	49 71 15 000	9 08 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	2020-2021	2019-2020
(i)	**Balance Payable**			
	Towards Partners Fixed Capital Account			
	- Goyal & Co. Const. Pvt. Ltd.	Partner	35 000	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	5 000	5 000
	- Galaxy Real Estate Developers Guj. Pvt. Ltd.	Partner	5 000	5 000
	- HN Safal Infra Space Private Limited	Partner	40 000	40 000
	- Dhiren Hasmukhlal Vora	Partner	2 500	2 500
	- Uday Hasmukhlal Vora	Partner	2 500	2 500

M/s. G. K. CHOKSI & CO. ★ CHARTERED ACCOUNTANTS ★

... *Continued..*

Schedule 'M': Notes Forming Part of the Accounts

(c) Outstanding Balances as at the year end

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
	Towards Partners Current Capital Account			
	- Goyal & Co. Cosnt. Pvt. Ltd.	Partner	21 18 00 255	37 72 64 490
	- Nova Properties Pvt. Ltd.	Partner	42 53 02 533	43 34 96 167
	- Orchid Plaza Design & Developers Pvt. Ltd.	Partner	24 69 86 983	28 16 80 617
	- HN Safal Infra Developers Private Limited	Partner	23 75 62 533	25 46 21 167
	- HN Safal Infra Space Private Limited	Partner	47 07 45 029	92 80 39 103
	- Dhiren Hasmukhlal Vora	Partner	81 19 127	90 84 970
	- Uday Hasmukhlal Vora	Partner	81 19 127	90 84 970
	Towards Loan and Advances			
	- Asia Perfect Multilink Private Limiited	Enterprise in which relative of KMP has significant influence	1 03 93 362	78 95 250
	- Babitadevi S. Agarwal - Indiradevi S. Agarwal - Jayshreedevi T. Agarwal - Sharwari M. Agarwal	Relative of Key Managerial Personnel	2 57 53 045 26 29 312 3 53 52 700 3 68 21 250	5 40 00 000 5 40 00 000 5 40 00 000 5 40 00 000
	- Sonal D Vora - Sonal U Vora - Hasmukhlal N Vora	Relative of Partner	0 0 1 00 00 000	1 08 12 219 1 08 12 219 1 08 12 219
	- Uday H. Vora HUF - Dhiren H. Vora HUF	Enterprise in which Partner of this firm having Significant Influence.	2 00 00 000 2 00 00 000	1 08 12 219 1 08 12 219
	- Goyal Haryana Construction - Goyal Haryana Realty	Enterprise in which Director of a company which is Partner of this firm having Significant Influence.	1,31,33,849 9,49,37,979	0 0

(c) Outstanding Balances as at the year end ... *Continued..*

[Amount in Rs.]

Sr. No.	Nature of transaction	Relationship	2020-2021	2019-2020
(ii)	**Balance Receivable Towards Partners Current Capital Account**			
	- Galaxy Real Estate Developers (Guj) Pvt. Ltd.	Partner	81 49 76 044	64 49 43 835

M/s. G. K. CHOKSI & CO. ★ CHARTERED ACCOUNTANTS ★

SAFAL GOYAL REALTY LLP

Schedule 'M': Notes Forming Part of the Accounts

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3. The outbreak of Coronavirus (COVID – 19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The LLP has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results.

4. 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 : 20 SEP 2021

M/s. G. K. CHOKSI & CO. CHARTERED ACCOUNTANTS

FOR SAFAL GOYAL REALTY LLP

Designated Partner *Designated Partner*

Place : Ahmedabad
Date : 20 SEP 2021