

Certificate by the auditor

It is hereby certified that we have verified the particulars contained in the Statement of Account and Solvency including the Statements of assets and liabilities as at 31.03.2018 and the income and expenditure for the period ending 31.03.2018 from the accounting records and other books and papers of **ARIZUMA PROJECTS LLP** and found them to be true and fair.

Name of the auditor : MANOJ KUMAR SINGHEE

(For and on behalf of K L Singhee & Co.)

Address : Martin Burn House

1, R.N. Mukherjee Road

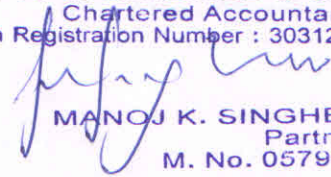
Room No. 303, 3RD Floor

Kolkata - 700 001.

Email id : manojkinghee@gmail.com

Membership No : 57941

For K. L. SINGHEE & CO.
Chartered Accountants
Firm Registration Number : 303121E


MANOJ K. SINGHEE
Partner
M. No. 057941

Dated : 1st day of Aug, 2018



Statement of Account and Solvency as at 31st March 2018

LLPIN : AAI-5525

Name of LLP : ARIZUMA PROJECTS LLP

Part A: Statement of Solvency

We, **RAJAT PASARI, NARENDRA DHANUKA, and SANJEEV KUMAR BANSAL**, being the **designated partners** of **ARIZUMA PROJECTS LLP** (designated partners nominated respectively by the partners – Rajat Projects Private Limited, Primarc Projects Private Limited and Yuri Infra LLP), do solemnly affirm and sincerely declare that we have made a full inquiry into the affairs of this Limited Liability Partnership, and that, having done so, have formed the opinion that the Limited Liability Partnership is able to pay its debts in full as they become due in the normal course of business.

We append a Statement of the Assets and Liabilities as at 31/03/2018 and Income and Expenditure for the year ended on 31/03/2018 being the latest practicable date before the making of this declaration.

Since there has not been any creation/ modification/satisfaction of charges, a Statement indicating creation of charges or modification or satisfaction thereof during the financial year for the LLP is not applicable and hence not furnished.

We declare that the turnover does not exceed Rs 40 lakhs but the contribution exceeds Rs 25 lakhs. The partners/authorized representatives have taken proper care and responsibility for maintenance of adequate accounting records and preparation of accounts in accordance with the provisions of the LLP Act and the Rules made thereunder.

We make this statement conscientiously believing it to be true, and by virtue of the provisions of the Limited Liability Partnership Act, 2008, and the rules made thereunder.

Made on this 1st day of Aug. 2018

Place : Kolkata

Signature of Designated Partners of LLP
DIN 05322276

Signature of Designated Partners of LLP
DIN 00551699

Signature of Designated Partners of LLP
DIN 05349092

For ARIZUMA PROJECTS LLP

Rajat
Designated Partner
RP

Designated Partner

N.D

For ARIZUMA PROJECTS LLP

Designated Partner

SB

PART B : STATEMENT OF ACCOUNT

STATEMENT OF ASSETS & LIABILITIES OF ARIZUMA PROJECTS LLP AS AT 31ST MARCH 2018

	<u>Schedule</u>	<u>As at 31.03.2018</u> <u>Rs.....P</u>	<u>As at 31.03.2017</u> <u>Rs.....P</u>
<u>I. CONTRIBUTION & LIABILITIES</u>			
(1) Partners' Funds			
(a) Contribution	1	10,000,000.00 ✓	193,130.00 ✓
(b) Reserves & Surplus	2	-	-
(2) Unsecured Loans		500,000.00 ✓	-
(3) Liabilities			
(a) Creditors/trade payables	3	584,769.00 ✓	4,600.00 ✓
		<u>11,084,769.00</u>	<u>197,730.00</u>
<u>II. ASSETS</u>			
(a) Inventories			
Construction work-in-progress (at cost)		8,727,869.40	174,730.00
(b) Cash & Cash Equivalents	4	1,704,886.34	-
(c) Loans & Advances	5	122,819.00	23,000.00
(d) Other Current Assets	6	529,194.26	-
		<u>11,084,769.00</u>	<u>197,730.00</u>
Accounting Policies & Notes On Accounts	9		

As per our Report annexed

For **K. L. SINGHEE & CO.**
Chartered Accountants
Firm Registration Number : 803121E

MANOJ K. SINGHEE
Partner
M. No. 057941

Room No. 303 Martin Burn House
1, R.N.Mukherjee Road
Kolkata - 700 001.

The 1st day of July, 2018

For ARIZUMA PROJECTS LLP

Sanat
Designated Partner

Designated Partner

For ARIZUMA PROJECTS LLP

Designated Partner



STATEMENT OF INCOME & EXPENDITURE

STATEMENT OF ARIZUMA PROJECTS LLP FOR THE YEAR ENDED 31ST MARCH 2018

		<u>Year ended</u> <u>31.03.2018</u> Rs.....P	<u>Period ended</u> <u>31.03.2017</u> Rs.....P
<u>INCOME</u>			
Turnover		-	-
Other Income		-	-
Increase/(decrease) in Inventory	7	8,553,139.40	174,730.00
TOTAL INCOME		<u>8,553,139.40</u>	<u>174,730.00</u>
<u>EXPENSES</u>			
Construction & Other Expenses	8	8,553,139.40	174,730.00
TOTAL EXPENSES		<u>8,553,139.40</u>	<u>174,730.00</u>
Profit / (Loss) before taxes		-	-
Provision for tax		-	-
Profit / (Loss) after tax		-	-
Profit / (Loss) transferred to Partners' Account		-	-
Profit / (Loss) transferred to Reserves & Surplus		-	-
Accounting Policies & Notes On Accounts	9		

As per our Report annexed
For K. L. SINGHEE & CO.
Chartered Accountants
Firm Registration Number : 3031215

MANOJ K. SINGHEE
Partner
M. No. 057941

Room No. 303 Martin Burn House
1, R.N.Mukherjee Road
Kolkata - 700 001.
The 1st day of Aug, 2018

For ARIZUMA PROJECTS LLP

Satish
Designated Partner

RP

Designated Partner

N.D

For ARIZUMA PROJECTS LLP

Designated Partner

S.B



ARIZUMA PROJECTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2018

	<u>As at 31.03.2018</u>	<u>As at</u> <u>31.03.2017</u>
	<u>Rs.....P</u>	<u>Rs.....P</u>
<u>SCHEDULE - 1 : CONTRIBUTION</u>		
<u>Partners' Contribution</u>		
Rajat Projects Private Limited		
Opening Balance	193,130.00	-
Add : Addition during the year	2,600,000.00	193,130.00
Less : Refunded during the year	(193,130.00)	-
Closing Balance (A)	<u>2,600,000.00</u>	<u>193,130.00</u>
Primarc Projects Private Limited		
Opening Balance	-	-
Add : Addition during the year	3,100,000.00	-
Less : Refunded during the year	-	-
Closing Balance (B)	<u>3,100,000.00</u>	<u>-</u>
Yuri Infra LLP		
Opening Balance	-	-
Add : Addition during the year	4,800,000.00	-
Less : Refunded during the year	(500,000.00)	-
Closing Balance (C)	<u>4,300,000.00</u>	<u>-</u>
Total (A) + (B) + (C)	<u>10,000,000.00</u>	<u>193,130.00</u>
<u>SCHEDULE - 2 : RESERVES & SURPLUS</u>		
<u>Surplus / (Deficit)</u>		
Opening Balance	-	-
Add / (Less) : Net Profit / (Loss) after tax transferred from Statement of Income & Expenditure	-	-
	<u>-</u>	<u>-</u>
<u>SCHEDULE - 3 : CREDITORS / TRADE PAYABLES</u>		
<u>(INCL ADVANCE FROM CUSTOMERS)</u>		
Sundry Creditors & Liabilities for Expenses	584,769.00	4,600.00
	<u>584,769.00</u>	<u>4,600.00</u>

For ARIZUMA PROJECTS LLP

Designated Partner

R.P

For ARIZUMA PROJECTS LLP

Designated Partner

N.P

Designated Partner

S.B



ARIZUMA PROJECTS LLP

SCHEDULE - 4 : CASH & CASH EQUIVALENTS

Cash in Hand	515.00	-
Balance with Scheduled Bank - On Current Account	1,704,371.34	-
	<u>1,704,886.34</u>	<u>-</u>

SCHEDULE - 5 : LOANS & ADVANCES

Security Deposits	49,766.00	-
Other Advances	73,053.00	23,000.00
	<u>122,819.00</u>	<u>23,000.00</u>

SCHEDULE - 6 : OTHER CURRENT ASSETS

GST Input Credit and Cash Ledger Balance	529,194.26	-
	<u>529,194.26</u>	<u>-</u>

Year ended
31.03.2018
Rs.....P

Period ended
31.03.2017
Rs.....P

SCHEDULE - 7 : INCREASE / (DECREASE) IN INVENTORY

<u>Closing Stock</u>		
Construction Work in Progress (At cost)	8,727,869.40	174,730.00
	<u>8,727,869.40</u>	<u>174,730.00</u>
<u>Less : Opening Stock</u>		
Construction Work in Progress (At cost)	174,730.00	-
	<u>174,730.00</u>	<u>-</u>
	<u>8,553,139.40</u>	<u>174,730.00</u>

SCHEDULE - 8 : CONSTRUCTION & OTHER EXPENSES

Advertisement Expenses	34,303.00	-
Bank Charges	3,619.00	-
Sand	802,261.00	-
Labour Charges	130,683.00	-
Boundary Wall	2,199,984.06	-
Conveyance Charges	47,572.00	-
Other Material	410,546.00	-
Filing Fee	7,900.00	-
Rates & Taxes	356,958.00	-
Repair & Maintenance	4,130.00	-
Salary	2,771,179.00	84,750.00
Security Charges	78,697.20	-
Electricity Expenses	451,809.00	6,000.00
Legal & Professional Expenses	1,121,318.00	31,310.00
Mutation Expenses	38,555.00	7,000.00
Fee & Subscription	11,001.00	-
Postages & Telegram	13,473.00	-
Telephone Charges	2,664.00	-
General Expenses	14,364.14	20,650.00
Printing & Stationery	40,323.00	5,420.00
Preliminary Expenses	-	15,000.00
Audit Fees	11,800.00	4,600.00
	<u>8,553,139.40</u>	<u>174,730.00</u>



For ARIZUMA PROJECTS LLP

Signature
Designated Partner

R.P

For ARIZUMA PROJECTS LLP

Designated Partner

N.D

Designated Partner

S.B

ARIZUMA PROJECTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2018

SCHEDULE 9 : NOTES ON ACCOUNTS

1. ACCOUNTING POLICIES :

i) The accounts have been prepared using historical cost convention and on the basis of a going concern with revenue recognized and expenses accounted on accrued basis.

ii) CONTINGENT LIABILITIES :

All Known liabilities are provided for in the accounts except liabilities of a contingent nature.

iii) Stock of Construction Work-in-Progress is valued at cost.

2. ARIZUMA PROJECTS LLP, a Limited Liability Partnership, has been formed and registered under the provisions of the Limited Liability Partnership Act, 2008. The LLP's previous financial year comprises of the period from 14.02.2017 to 31.03.2017 and hence the same are not comparable with those of the current year. The details of partners are as under -

Name of the partners	Share in profit or losses of the LLP
Rajat Projects Private Limited	33.34%
Primarc Projects Private Limited	33.33%
Yuri Infra LLP	33.33%

Signature to Schedules '1' to '9'

Martin Burn House
1, R.N. Mukherjee Road
Room No. 303, 3RD Floor
Kolkata - 700 001.

For K. L. SINGHEE & CO.
Chartered Accountants
Firm Registration Number : 303121E

[Signature]
MANOJ K. SINGHEE
Partner
M. No. 057941

The 1st day of dec, 2018.

For ARIZUMA PROJECTS LLP

[Signature]
Designated Partner

R.P

For ARIZUMA PROJECTS LLP

Designated Partner

N.D

Designated Partner

S.R

