Acknowledgement Number:218498880120925 **Date of filing : 12-Sep-2025**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	AAPFH3402G		
Name	HARMONY PROPERTY DEVELOPMENT LLP		
Address	14, Jain Chambers, 577 S V Road, Bandra West, Mumbai , Mumbai , 19-Maharashtra, 91-INDIA, 400050		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	218498880120925

Taxable Income and Tax Details	Current Year business loss, if any	1	6,30,677
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable /(-) Refundable (6-7)	8	(+) 0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by DEEPAK RAJENDRA JAIN in the capacity of Designated partner having PAN AAFPJ1946B from IP address 103.226.144.189 on 12-Sep-2025 13:45:34 DSC Sl.No & Issuer 2929762 & 25134534CN=e-Mudhra Sub CA for Class 3 Individual 2022,OU=Certifying Authority,O=eMudhra Limited,C=IN

System Generated Barcode/QR Code

AAPFH3402G0521849888012092 5f45a61ad10c4124a35f20579bebf3bb3987ef4da

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

A.Y. 2025-2026

Name : Harmony Property Development LLP

Previous Year : 2024-2025

PAN : AAPFH 3402 G

Address : 14
Jain Chambers
577 S V Road
Bandra West, Mumbai - 400 050

Date of Formation : 04-Oct-2022

Status : LLP

Statement of Income

		Rs.	Rs.	Rs.
■ **Profits and gains of Business or Profession**				
Business-1				
Net Profit Before Tax as per P & L a/c			-6,16,359	
Add: Inadmissible expenses & Income not included				
Depreciation debited to P & L a/c			9,108	
			-6,07,251	
Less: Deductible expenditure & income to be excluded				
Incomes considered separately	1		16,232	
Adjusted Profit of Business-1			-6,23,483	
Total income of Business and Profession			-6,23,483	
Less: Depreciation as per IT Act	5		23,426	
Income chargeable under the head "Business and Profession"				-6,46,909
■ **Income from other sources**				
Interest income	2			16,232
Unabsorbed Losses - C/F	3			6,30,677
Less - Brought forward losses set off	6			0
■ **Total Income**				0
Tax on total income				0
TDS / TCS	4		0	

Schedule 1

	Amount
Income considered under other heads	
Interest received	16,232
Grand total	16,232

Harmony Property Development LLP

Schedule 2

Interest income

Name of the Bank and Account No.	Interest
Interest on Time Deposits	
HDFC Bank - 50301008484162	16,232

Schedule 3

Description	Unabsorbed Loss
Ordinary Business Loss	6,07,251
Depreciation unabsorbed	23,426
Total	6,30,677

Schedule 4

TDS as per Form 16B (194-IA), 16C (194-IB), 16D (194M), 16E (194S)

Deductor, PAN & Section	TDS deducted	TDS claimed in current year	Gross receipt offered
Brian Dsouza, PAN- AAHPD6973E, Section.- 194-IA	25,000	0	
Total TDS C/F to next year		25,000	

Bank A/cs

Bank Accounts in India

Bank Name and Account No.	IFS Code	Type of Account	For refund?
Axis Bank - 924020027158480	UTIB0001623	Current	Yes
HDFC Bank - 99920004102022	HDFC0000080	Current	No

For Harmony Property Development LLP

Date : 11-Sep-2025

Place : Mumbai

Harmony Property Development LLP

Authorised Signatory

Name: Harmony Property Development LLP **A. Y. 2025-2026**

Schedule 5

Depreciation as per Income Tax Act

Block	Rate	WDV as on 01-Apr-2024	Additions (put to use) up to 03-Oct-2024	Additions (put to use) after 03-Oct-2024	Deletions	Total	Depreciation	WDV as on 31-Mar-2025
5. Plant/ Machinery 15%: not covered in other blocks, cars...	15%			58,300		58,300	4,373	53,927
7. Plant/ Machinery 40%: computer, energy saving devices...	40%		33,247			33,247	13,299	19,948
10. Intangible assets 25%:	25%			46,035		46,035	5,754	40,281
Total			33,247	1,04,335		1,37,582	23,426	1,14,156

Schedule 6

Brought forward losses set off

Brought forward losses	1	2	3	4	5	6	7	8	>8	Total loss
Asst.Year -->	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18		B/F
Date on which return filed	30-Jul-25									
Ordinary business loss	60,180									60,180

Losses set off and C/F	House Property	Speculative business	Specified business	Ordinary business	LTCG	STCG	Other sources	Total loss set off	Unabsorbed B/F loss - C/F	
Ordinary business loss								0	60,180	
Total								0	60,180	

Harmony Property Development LLP

[HARMONY PROPERTY DEVELOPMENT LLP]

Harmony Property Development LLP
(ABC-6433)
Balance Sheet as at 31 March 2025

(In Rs)

Particulars	Note	31 March 2025	31 March 2024
I. OWNERS' FUND AND LIABILITIES			
(1) Partners' Funds			
(a) Partners' Capital Account			
(i) Partners' Contribution		1,00,000.00	1,00,000.00
(ii) Partners' Current Account	3	2,00,95,082.59	-60,180.00
Total		2,01,95,082.59	39,820.00
(2) Current liabilities			
(a) Trade Payables	4	44,798.00	-
(b) Other Current Liabilities	5	37,35,267.00	9,180.00
Total		37,80,065.00	9,180.00
Total Owners' Fund and Liabilities		**2,39,75,147.59**	**49,000.00**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	6	83,926.98	-
(ii) Intangible Assets	6	44,546.75	-
Total		1,28,473.73	-
(2) Current assets			
(a) Inventories		1,75,74,832.36	-
(b) Cash and cash equivalents	7	28,86,524.50	49,000.00
(c) Other Current Assets	8	33,85,317.00	-
Total		2,38,46,673.86	49,000.00
Total Assets		**2,39,75,147.59**	**49,000.00**

See accompanying notes which form part of the financial statements

For Harmony Property Development LLP

Harmony Property Development LLP

Deepak Jain
Designated Partner
DIN: 00371776

Siddharth Talreja
Designated Partner
DIN: 08698442

Place: Mumbai
Date: 7 August 2025

Harmony Property Development LLP

(ABC-6433)

Statement of Profit and loss for the year ended 31 March 2025

(In Rs)

Particulars	Note	31 March 2025	31 March 2024
Revenue from Operations		-	-
Other Income	9	16,232.00	-
Total Income		**16,232.00**	**-**
Expenses			
Project Related Expenses	10	1,75,74,832.36	-
Change in Inventories of finished goods, WIP and stock in trade	11	-1,75,74,832.36	-
Employee Benefit Expenses	12	4,98,934.00	-
Depreciation and Amortization Expenses	13	9,108.27	-
Other Expenses	14	1,24,549.14	60,180.00
Total expenses		**6,32,591.41**	**60,180.00**
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		-6,16,359.41	-60,180.00
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		-6,16,359.41	-60,180.00
Extraordinary Item		-	-
Profit/(Loss) before Tax		-6,16,359.41	-60,180.00
Tax Expenses			
- Deferred Tax		4,467.00	-
Profit/(Loss) for the period		**-6,20,826.41**	**-60,180.00**

See accompanying notes which form part of the financial statements

For Harmony Property Development LLP

Harmony Property Development LLP

Deepak Jain
Designated Partner
DIN: 00371776

Siddharth Talreja
Designated Partner
DIN: 08698442

Place: Mumbai
Date: 7 August 2025

Harmony Property Development LLP

(ABC-6433)

Notes forming part of the Financial Statements

1 ENTITY INFORMATION

M/s. Harmony Property Development LLP was incorporated in India on October 4, 2022 under the LLP Act,2008. The Firm is engaged in the business of builders and contractors, to lay out, develop, construct, build, erect, demolish, re-erect, alter, repair, re-model or do any other work in connection with any building or building scheme, or any other structural or architectural work of any kind whatsoever and for such purpose to prepare estimates, designs, plans, specification or models and do such other or any act that may be requisite therefore.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Guidance Note on Financial Statements of Non-corporate entities, issued by ICAI, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5,000 or less which are not capitalised except when they are part of a larger capital investment programme.

c Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the SLM method and in accordance with the useful life of the Asset as prescribed under the Guidance Notes on Financial Statements of Non- Corporate Entities issued by the ICAI.

Type of Assets	Useful Life
Air Conditioner	8
Anti Smog Gun	8
Computer	3

Harmony Property Development LLP

d Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

e Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the entity are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

f Cash and cash equivalents

The entity considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

g Revenue recognition

Revenue is recongnised on the basis of percentage completion method, measured by the proportion that costs incurred upto the reporting date bear to the estimated total costs of the contract.
Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

h Employee Benefits

Provident fund and Employees State Insurance

The Company is not liable to make regular contributions to the Provident Fund and Employees State Insurance at the prescribed rates. Provident fund and Employee State Insurance dues are recognized when the liability to contribute to the provident fund and employees state insurance arises under the respective Acts.

i Foreign currency transactions

Foreign currency transactions are recorded at the exchange rates prevailing on the dates of the transactions. Exchange differences arising on foreign currency transactions settled during the period are recognized in the profit and loss account of that period.

j Current Tax

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the entity is able to and intends to settle the asset and liability on a net basis.



k Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

For Harmony Property Development LLP

Harmony Property Development LLP

Deepak Jain
Designated Partner
DIN: 00371776

Siddharth Talreja
Designated Partner
DIN: 08698442

Place: Mumbai
Date: 7 August 2025

Harmony Property Development LLP
Notes forming part of the Financial Statements

3 Partners Capital Account

Partners' Contribution (In Rs)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Closing Capital
1	Harmony Lifestyle Structures Private Li	70.00%	70,000.00	-	-	70,000.00
2	Talreja Developers LLP	30.00%	30,000.00	-	-	30,000.00
	Total	**100.00%**	**1,00,000.00**	**-**	**-**	**1,00,000.00**
	Previous Year Total		1,00,000.00	-	-	1,00,000.00

3 Partners' Current Account

(In Rs)

Sr No	Name of Partner	Partners' Share	Opening Capital	Addition	Withdrawal	Interest on Partners' Capital	Partners' Remuneration	Profit/(loss) during the year	Closing Capital
1	Harmony Lifestyle Structures Private Li	70.00%	-42,126.00	-	-	-3,791.00	-	-4,34,578.49	-4,80,495.49
2	Talreja Developers LLP	30.00%	-18,054.00	2,36,18,054.00	36,00,000.00	7,61,826.00	-	-1,86,247.92	2,05,75,578.08
	Total	**100.00%**	**-60,180.00**	**2,36,18,054.00**	**36,00,000.00**	**7,58,035.00**	**-**	**-6,20,826.41**	**2,00,95,082.59**
	Previous Year Total		-	51,000.00	51,000.00	-	-	-60,180.00	**-60,180.00**

Harmony Property Development LLP

Harmony Property Development LLP
(ABC-6433)
Notes forming part of the Financial Statements

4 Trade payables (In Rs)

Particulars	31 March 2025	31 March 2024
Due to Micro, Small and Medium Enterprises	33,320.00	-
Due to others	11,478.00	-
Total	**44,798.00**	**-**

5 Other current liabilities (In Rs)

Particulars	31 March 2025	31 March 2024
Advances from Customers	35,00,000.00	-
GST Payable	6,120.00	9,180.00
TDS Payable	74,680.00	-
Deferred Tax Liability	4,467.00	-
Retention Money Payable	95,000.00	-
Salary Payable	55,000.00	-
Total	**37,35,267.00**	**9,180.00**

Harmony Property Development LLP

Harmony Property Development LLP

Notes forming part of the Financial Statements

6 Property, Plant and Equipment

(In Rs)

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 1/Apr/24	Addition	Deduction	As on 31/Mar/25	As on 1/Apr/24	for the year	Deduction	As on 31/Mar/25	As on 31/Mar/25	As on 31/Mar/24
(i) Property, Plant and Equipment										
Air Conditioner	-	28,800.00	-	28,800.00	-	254.86	-	254.86	28,545.14	-
Anti Smog Gun	-	29,500.00	-	29,500.00	-	384.07	-	384.07	29,115.93	-
Computer	-	33,247.00	-	33,247.00	-	6,981.09	-	6,981.09	26,265.91	-
Total	-	91,547.00	-	91,547.00	-	7,620.02	-	7,620.02	83,926.98	-
Previous Year										
(ii) Intangible Assets										
Website		46,035.00		46,035.00	-	1,488.25		1,488.25	44,546.75	-
Total	-	46,035.00	-	46,035.00	-	1,488.25	-	1,488.25	44,546.75	-
Previous Year										

Harmony Property Development LLP

Harmony Property Development LLP
(ABC-6433)
Notes forming part of the Financial Statements

7 Cash and cash equivalents (In Rs)

Particulars	31 March 2025	31 March 2024
Balances with banks	28,71,926.50	47,634.00
Cash on hand	14,598.00	1,366.00
Total	**28,86,524.50**	**49,000.00**

8 Other current assets (In Rs)

Particulars	31 March 2025	31 March 2024
Advances to Creditors	4,96,000.00	-
Deposits	28,58,468.00	-
Interest Accrued on FD	5,849.00	-
TDS Receivable	25,000.00	-
Total	**33,85,317.00**	**-**

9 Other Income (In Rs)

Particulars	31 March 2025	31 March 2024
Interest Income	16,232.00	-
Total	**16,232.00**	**-**

10 Project Related Expenses (In Rs)

Particulars	31 March 2025	31 March 2024
Cost of Construction	83,41,923.00	-
Electricity Expenses	29,295.00	-
Interest on Partner's Capital	7,58,035.00	-
MCGM Expenses	96,509.00	-
Miscellaneous Expenses	82,365.36	-
Professional Fees	24,35,952.00	-
Registration Charges	56,32,828.00	-
Security Expenses	1,97,925.00	-
Total	**1,75,74,832.36**	**-**

11 Change in Inventories of finished goods, WIP and stock in trade (In Rs)

Particulars	31 March 2025	31 March 2024
Opening Inventories		
Work-in-progress	-	-
Less: Closing Inventories		
Work-in-progress	1,75,74,832.36	-
Total	**-1,75,74,832.36**	**-**

12 Employee benefit expenses (In Rs)

Particulars	31 March 2025	31 March 2024
Salaries and wages	4,98,934.00	-
Total	**4,98,934.00**	**-**

Harmony Property Development LLP

Harmony Property Development LLP
(ABC-6433)
Notes forming part of the Financial Statements

13 Depreciation and amortization expenses

(In Rs)

Particulars	31 March 2025	31 March 2024
Depreciation	9,108.27	-
Total	**9,108.27**	**-**

14 Other expenses

(In Rs)

Particulars	31 March 2025	31 March 2024
Conveyance expenses	5,644.00	-
Professional fees	66,198.00	60,180.00
Rates and taxes	2,500.00	-
Bank Charges	35,075.50	-
Interest on Government Dues	100.00	-
Office Expenses	151.24	-
Printing & Stationery Expenses	14,880.40	-
Total	**1,24,549.14**	**60,180.00**

15 The Financial statement have been prepared in accordance with the 'Guidance Note on Financial Statements of Non-Corporate Entities' issued by ICAI.

For Harmony Property Development LLP

Harmony Property Development LLP

Deepak Jain
Designated Partner
DIN: 00371776

Siddharth Talreja
Designated Partner
DIN: 08698442

Place: Mumbai
Date: 7 August 2025