Audit Report

For the Financial Year 2024 - 2025

SKYVIEW VERDANT PROJECTS LLP

LLPIN: ABA-9636

Regd Office: 78A, RAJA BASANTA ROY ROAD, KOLKATA WEST BENGAL 700029

P Kasera & Associates
Chartered Accountants
2, Rupchand Roy Street
3rd Floor, Kolkata 700 007
Email: ca.pratikkasera@gmail.com

P KASERA & ASSOCIATES
CHARTERED ACCOUNTANTS

2, RUP CHAND ROY STREET,
3RD FLOOR, KOLKATA-700007
(M) 9836826403
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INDEPENDENT AUDITOR'S REPORT

To
The Designated Partners of
SKYVIEW VERDANT PROJECTS LLP
(LLPIN – ABA-9636)

Report on Financial Statement
We have audited the attached Statement of Assets and Liabilities as at **31st March, 2025** and the Statement of Profit and Loss for the period ended, of **SKYVIEW VERDANT PROJECTS LLP** ("the LLP"), and a summary of Significant Accounting Policies and other explanatory information.

Management's Responsibility for Financial Statements
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion
In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with Notes give the information required by the LLP Act 2008, in the prescribed manner so require and present a true & fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the LLP as at 31st March, 2025 and its **Profit** for the year ended on that date:

P KASERA & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

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a) in the case of the Statement of Assets and Liabilities, of the state of affairs of the LLP as March 31, 2025; and

b) in the case of the Statement of Profit and Loss, of the state of affairs of the LLP for the period ended 31st March, 2025.

Report on Other Legal and Regulatory Requirements

We further report that:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) in our opinion proper books of account as required by law have been kept by the LLP, so far as appears from our examination of such books.

c) The attached Statement of Assets and Liabilities and the Statement of Profit and Loss referred to in this report are in agreement with the books of accounts.

d) In our opinion, Statement of Assets and Liabilities and the statement of Profit and Loss comply with the applicable Accounting Standards in India.

P KASERA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

For P. KASERA & ASSOCIATES
Chartered Accountants
Firm Regn No. – 330332E

P. Kasera

(C.A. PRATIK KASERA)
Proprietor
Membership No.- 301149

Place : Kolkata
Dated : 09/09/2025

UDIN : 25301149 BMZWVP 7968

SKYVIEW VERDANT PROJECTS LLP
78A, RAJA BASANTA ROY ROAD
KOLKATA-700 029
LLPIN : ABA-9636

STATEMENT OF ASSETS AND LIABLITIES AS AT 31ST MARCH, 2025

PARTICULARS	NOTE NO.	AS AT 31/03/2025	AS AT 31/03/2024
CONTRIBUTION AND LIABILITIES			
PARTNER'S FUND			
Contribution - Fixed	2	3,00,000	3,00,000
Partners Current Account	3	1,63,24,146	1,01,28,818
Reserves & Surplus	4	(11,77,520)	(45,32,806)
LIABILITIES			
Secured Loans	5	-	-
Unsecured Loans	6	3,89,26,150	2,65,43,903
Current Liabilities	7	11,05,565	4,66,992
TOTAL		**5,54,78,341**	**3,29,06,907**
ASSETS			
Fixed Assets	8	1,09,058	79,279
CURRENT ASSETS, LOANS & ADVANCES			
Trade Receivables	9	-	-
Inventories	10	4,07,89,757	2,45,97,089
Cash & Cash Equivalents	11	95,05,140	9,12,862
Loans & Advances	12	48,84,786	73,17,676
Security Deposits	13	1,89,600	-
TOTAL		**5,54,78,341**	**3,29,06,907**
SIGNIFICANT ACCOUNTING POLICIES	1		

IN TERMS OF OUR REPORT OF EVEN DATE

As per our Report of even date
For P Kasera & Associates
Firm Reg. No. : 330332E
Chartered Accountants

P. Kasera

P KASERA & ASSOCIATES KOLKATA CHARTERED ACCOUNTANTS

(CA. Pratik Kasera)
Proprietor
Membership No. : 301149
Place : Kolkata
Date : 09/09/2025

UDIN:- 25301149BMZWVP7968

For SKYVIEW VERDANT PROJECTS LLP

SKYVIEW VERDANT PROJECTS LLP

Karan Agarwala

Designated Partner

Karan Agarwala (DIN 07919453)
(Partner)

SKYVIEW VERDANT PROJECTS LLP

HBaheti

Designated Partner

Harshit Baheti (DIN 06532962)
(Partner)