

SORAJEET DEVELOPERS LLP

(LLPIN: AAZ- 3773)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED ON 31ST MARCH 2025.



M. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

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KOLKATA - 700 013

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Independent Auditor's Report of LLP

To
The Partners of
SORAJEET DEVELOPERS LLP
(LLPIN: AAZ-3773)

Report on the Financial Statements

We have audited the LLP financial statements of **SORAJEET DEVELOPERS LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the 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 standalone 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 the 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 financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the 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 standalone financial statements.



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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information so required and give a true and 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 **LOSS** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- (c) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (g) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable:

For **M. JAIN & ASSOCIATES**

Chartered Accountants

Firm's Registration No: 0311144E



(CA AMIT JAIN)

Proprietor

Membership No: 059148

UDIN: 25059148BMLCKZ1980

Place:- KOLKATA

Date:- 24.09.2025



SORAJEET DEVELOPERS LLP

61A SARDAR SANKAR ROAD, GROUND FLOOR , KOLKATA-700029 (LLPIN :
AAZ-3773)

Balance Sheet as at 31th March, 2025

Particulars	Note No.	As at 31th March 2025	As at 31th March 2024
I. LIABILITIES			
A Capital Account			
(a) Partner's Capital	1.1	30,00,000	30,00,000
(b) Reserve and Surplus	1.2	-	-
B Non- Current Liabilities	1.3		
Other Non-Current Liabilities		3,06,39,879	1,04,33,824
C Current Liabilities & Provisions			
Short Term Borrowings	1.4	76,26,049	36,61,383
Other Current Liabilities	1.5	2,37,328	5,85,732
Short Term Provision		-	-
Total		<u>4,15,03,256</u>	<u>1,76,80,939</u>
II. ASSETS			
A Non - Current Assets			
(a) Fixed Assets	1.6	-	-
(b) Non Current Investments	1.7	85,38,671	34,77,617
B Current Assets			
(a) Loan and Advances	1.8	-	-
(b) Inventories	1.9	2,59,86,096	1,18,98,608
(c) Trade Receivable	1.10	-	-
(d) Cash and Cash equivalents	1.11	42,25,865	9,31,280
(e) Other Current Assets	1.12	27,52,623	13,73,434
Total		<u>4,15,03,256</u>	<u>1,76,80,939</u>

As per report of even date attached

For M. Jain & Associates

Firm Registration No. - 0311144E

Chartered Accountants



(AMIT JAIN)

Proprietor

Membership No. - 059148

UDIN: 25059148BMLCKZ1980

Place : Kolkata

Date: 24.09.2025



Rajesh Jhajharia

Rajesh jhajharia
DPIN : 00437875

Ample Vyapaar Pvt Ltd
CIN : U51109WB2006PTC111496
Sohan Kumar Kotriwal (Nominee)
AMPLE VYAPAAR (P) LTD

Sohan Kumar Kotriwal

Nawkiran Polychem Pvt Ltd
CIN: U25199WB2008PTC122970
Nawneet Sodhani(Nominee)
NAWKIRAN POLYCHEM PRIVATE LIMITED

Director

Nawneet Sodhani
DIRECTOR

SORAJEET DEVELOPERS LLP

61A SARDAR SANKAR ROAD, GROUND FLOOR, KOLKATA-700029

Statement of Profit & Loss for the Year ended 31.03.2025

Particulars	Note No.	Period Year 31th March 2025	Period ended 31th March 2024
I. INCOME			
Revenue From Operation	2.1	-	-
Other Income	2.2	2,49,828	2,05,936
A Total revenue - (A)		<u>2,49,828</u>	<u>2,05,936</u>
B Expenses			
(a) Change in Inventory	2.3	-	-
(b) Employee Benefit Expenses	2.4	3,83,251	3,33,884
(c) Depreciation		-	-
(d) Administrative & Other Expenses	2.5	7,50,767	2,84,252
Total		<u>11,34,018</u>	<u>6,18,136</u>
Profit Before Taxation		<u>(8,84,190)</u>	<u>(4,12,201)</u>
Tax expenses			
Current Tax		-	-
Provision W/back		-	-
Tax Paid of Earlier year		-	-
Profit/ (Loss) for the period		<u>(8,84,190)</u>	<u>(4,12,201)</u>

As per report of even date attached

For M. Jain & Associates
Firm Registration No. - 0311144E
Chartered Accountants


(AMIT JAIN)
Proprietor

Membership No. - 059148
UDIN 25059148BMLCKZ1980
Place :Kolkata
Date: 24-09-2025





Rajesh jhajharia
DPIN : 00437875

Ample Vyapaar Pvt Ltd
CIN : U51109WB2006PTC111496
Sohan Kumar Kotriwal (Nominee)

AMPLE VYAPAAR (P) LTD



Director

Nawkiran Polychem Pvt Ltd
CIN: U25199WB2008PTC122970
Nawneet Sodhani(Nominee)

NAWKIRAN POLYCHEM PRIVATE LIMITED


DIRECTOR

SORAJEET DEVELOPERS LLP

Notes forming part of the Financial Statement

Amount in Rs.

Note 1.0

	As at March 31, 2025	As at March 31, 2024
Fixed Capital Account		
Designated Partner		
RAJESH KUMAR JHAJHARIA	10,00,000	10,00,000
AMPLE VAYAPAAR PVT. LTD.	10,00,000	10,00,000
NAWKIRAN POLYCHEM PVT. LTD.	10,00,000	10,00,000
Total (A)	30,00,000	30,00,000
Other Partner	-	-
Total (B)	-	-
TOTAL (A+B)	30,00,000	30,00,000
Reserve and Surplus		
Surplus / (Loss)	-	-
Opening	-	-
Add: For the year	-	-
TOTAL	-	-
Non-Current Liabilities		
Advance Received From party Against Property (52 jadavpur)	3,06,39,879	1,04,33,824
TOTAL	3,06,39,879	1,04,33,824
Short Term Borrowing		
Unsecured Repayable on Demand		-
- Relative		36,61,383
Rajesh Jhajharia	5,33,657	-
Ample Vyappar Pvt Ltd	64,55,998	-
Punit Sodhani	6,36,394	-
TOTAL	76,26,049	36,61,383
Current Liabilities & Provisions		
M Jain & Associates	10,000.00	10,000.00
Salary Payable	29,390.00	30,793.00
Duties & taxes	70,038.00	1,09,908.00
P tax payable	110.00	220.00
For Others	1,27,790.00	40,659.00
SST Construction (Against Property 52 Jadavpur)	-	3,94,152.00
TOTAL	2,37,328.00	5,85,732.00
Fixed Assets	-	-
TOTAL	-	-
Investments		
Investment in mutual Fund Ultra Short term Fund Growth (Unit -323917.345 MV as on 31.03.2025 - RS. 8,802,713/-)	85,38,671	34,77,617
TOTAL	85,38,671	34,77,617



SORAJEET DEVELOPERS LLP

Note 1.0

Notes forming part of the Financial Statement

Amount in Rs.

	As at March 31, 2025	As at March 31, 2024
1. Loan and Advances		
TOTAL	-	-
2. Inventory		
Site Expenses (WIP) (52 Jadavpur)	2,59,86,096	1,18,98,608
TOTAL	2,59,86,096	1,18,98,608
3. Trade Receivable		
TOTAL	-	-
11. Cash and Cash Equivalents		
Balances with Banks		
Cash In hand	2,39,260	6,461
In Current Account HDFC BANK	39,86,605	9,24,819
TOTAL	42,25,865	9,31,280
12. Other Current Assets		
Security Deposit(CESC)	45,600.00	45,600.00
Prepaid P Tax	-	110.00
MF Receivable	-	7,00,000.00
GST Cash Ledger Balance	300.00	-
Advance to staff	2,000.00	-
Advance to Party	11,92,809.00	-
Partners Current Account(Schedule -A)	15,11,914.15	6,27,723.77
TOTAL	27,52,623	13,73,434



SORAJEET DEVELOPERS LLP
Notes forming part of the Financial Statement

Amount in Rs.

2.0

		For the Year ended 31.03.2025	For the Period ended 31.03.2024
1	Revenue From Operation		
	Sale of Flat	-	-
	TOTAL	-	-
2	Other Income		
	Other Income	13,774	-
	Liability Written Back	2,36,054	2,05,936
	Short Term Capital Gain (STT Paid)	-	-
	TOTAL	2,49,828	2,05,936
2.3	Change In Inventory		
	Opening Stock	-	-
	Closing Stock	-	-
	TOTAL	-	-
2.4	Employee Benefit Expenses		
	Salary	3,67,602	3,24,119
	Bonus	15,649	9,765
	TOTAL	3,83,251	3,33,884
2.5	Administrative & Other Expenses		
	Audit Fees	10,000	10,000
	Business Promotion	22,846	-
	Interest on Loan	5,84,500	1,79,315
	RERA Registration Fees	-	13,860
	General Expenses	10,022	-
	GST Not Eligible	6,759	900
	Printing & Stationery	4,741	852
	Professional Fees	44,000	-
	Filing Fees	800	800
	Rates & Taxes	300	44,725
	Trade License	4,300	4,300
	Survey Cost	-	4,500
	Subscription & Donation	62,500	25,000
	TOTAL	7,50,767	2,84,252



SORAJEET DEVELOPERS LLP
Notes to financial statements for the Period ended 31 March 2025

Note - 3

Corporate Information

Sorajeet Developers LLP is a Limited Liability Partnership, Registered under the Limited Liability Partnership Act, 2008. The LLP has in Construction Project Business.

Note - 4

significant Accounting Policies

a. System of Accounting

The financial statements have been prepared on accrual basis under the historical cost convention of accounting on the assumption of going concern concept and in accordance with accounting standards as specified by the Institute of Chartered Accountants of India.

b. Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the Period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c. Investments

Investments are stated at cost price.

d. Tangible fixed assets

No Fixed Assets during the Year.

e. Revenue recognition

The LLP follows the Mercantile system of accounting and recognises Income & Expenditure on accrual basis. Except other wise stated.

f. Other income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

g. Employee Benefit

- (i) Employees benefit of Short Term nature are recognized as expense as and when it accrues.
- (ii) Long term and post employment benefit is recognized as expenses as and when it accrues.

h. Tax Provision

Income Tax comprises current tax and deferred tax. Current Tax is determined as the amount of tax payable for the period in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and is capable of reversal in one or more subsequent period. Deferred tax assets arising from timing differences are recognized on the principles of virtual certainty that this would be realized in future.

i. Other Accounting Policies

These are consistent with generally accepted accounting principles.
The LLP has debited expenses directly attributable to project under Inventory .

