

AUDIT REPORT  
OF  
SUGAM SERENITY LLP  
FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2022

**REPORT BY:**

KEJRIWAL & CO.  
18, Rabindra Sarani,  
Poddar Court, Gate No.2,  
6<sup>th</sup> Floor, Room No. 39,  
Kolkata- 700 001  
☎ : 2225-0090/4061-8162  
E-mail: kejriwalraj@hotmail.com.  
carkk89@gmail.com



## Independent Auditor's Report

TO THE PARTNERS OF M/S SUGAM SERENITY LLP

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **SUGAM SERENITY LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 required by the Limited Liability Partnership Act, 2008 ("Act") in the manner 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 Company as at March 31, 2022, and profit for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of Designated Partners for the Financial Statements**

The Designated Partners are responsible for the preparation of the financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.





In preparing the financial statements, Designated Partners are responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

The Designated Partners are also responsible for overseeing the LLP's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the LLP to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For KEJRIWAL & CO.  
Chartered Accountants  
FRN:319283E

*Kejriwal*

(CA. Rajesh Kumar Kejriwal)  
Proprietor  
Membership no. 054761  
UDIN: 22054761ASOBLF7043



Place: Kolkata  
Date: 30<sup>th</sup> August, 2022

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2022**

		(Rupees)	
Particulars	Schedule	As at 31/03/22	As at 31/03/21
<b>I. CONTRIBUTION AND LIABILITIES</b>			
<b>(1) Partner's Fund</b>			
Partners' Capital A/c :			
(i) Fixed Capital Account (Contribution)	1	2,00,00,000.00	2,00,00,000.00
(ii) Current Capital Account		1,02,89,284.55	1,72,06,233.55
<b>(2) Liabilities</b>			
Loans	2	48,928.99	2,05,876.00
Trade Payables		94,20,793.46	55,48,053.88
Advance From Customers		1,29,84,858.92	37,22,571.92
Other Liabilities	3	15,86,741.97	9,28,085.57
Provision for Expenses		-	21,771.00
Provision For Tax		9,14,719.00	-
<b>Total</b>		<b>5,52,45,326.89</b>	<b>4,76,32,591.92</b>
<b>II. ASSETS</b>			
Fixed assets	4	6,68,213.10	7,18,653.77
Investments	5	22,782.02	22,782.02
Loans and advances		30,65,124.87	54,19,557.91
Inventories		4,08,31,656.07	2,14,44,675.26
Trade Receivables		2,91,788.40	3,32,935.48
Cash and Cash Equivalents	6	1,88,733.62	1,65,189.35
Other Current Assets		88,88,961.06	1,75,14,759.98
Partner's Current Capital Account	1	12,88,067.75	20,14,038.15
<b>Total</b>		<b>5,52,45,326.89</b>	<b>4,76,32,591.92</b>
Notes to Financial statements	16		

SUGAM SERENITY LLP

*Ashokbaraf.*

Partner / Authorised Signatory

(DPIN: 00502607)

SUGAM SERENITY LLP

*Ridha Saraf*

Partner / Authorised Signatory

(DPIN: 00501925)

Signed in terms of our report  
of even date annexed.  
For Kejriwal & Co.  
Chartered Accountants

*Rajesh*

(RAJESH KUMAR KEJRIWAL)

Proprietor

Firm Registration No.: 319283E

Membership No.: 054761

UDIN : 22054761A50BLF7043

PLACE : KOLKATA

DATE : 30<sup>th</sup> August, 2022



SUGAM SERENITY LLP

*Pranay*

Partner / Authorised Signatory

(DPIN: 00255450)

SUGAM SERENITY LLP

*Rajesh K. Saraf*

Partner / Authorised Signatory

(DPIN: 00392018)

SUGAM SERENITY LLP

*Subhas*

Partner / Authorised Signatory

(DPIN: 00960233)

SUGAM SERENITY LLP

*Subhas*

Partner / Authorised Signatory

(DPIN: 03501630)



**Statement of Profit and loss for the year ended 31<sup>st</sup> March 2022**

(Rupees)

Particulars	Schedule	Current Year upto 31st Dec, 2021	Current Year 31st Dec, 2021 - 31st March, 2022	Current Year	Previous Year
<b>INCOME</b>					
Turnover	7	1,41,56,219.00	-	1,41,56,219.00	1,78,12,423.87
Other Income	8	3,44,743.00	-	3,44,743.00	18,45,342.42
		<b>1,45,00,962.00</b>	<b>-</b>	<b>1,45,00,962.00</b>	<b>1,96,57,766.29</b>
<b>EXPENSES</b>					
Purchases	9	17,54,642.12	1,05,19,172.47	1,22,73,814.59	-
Construction Expenses	10	30,42,730.99	1,16,91,838.82	1,47,34,569.81	19,03,692.09
Decrease/ (Increase) in stocks including for raw materials, work in progress and finished goods)	11	28,24,030.48	(2,22,11,011.29)	(1,93,86,980.81)	1,18,26,188.96
Personnel Expenses	12	18,71,621.00	-	18,71,621.00	18,79,798.20
Administrative Expenses	13	1,10,047.00	75,664.00	1,85,711.00	3,33,957.43
Finance Cost	14	23,260.00	605.00	23,865.00	15,821.40
Depreciation	4	98,888.75	32,962.92	1,31,851.67	1,45,145.75
Other Expenses	15	9,39,165.53	4,26,798.57	13,65,964.10	49,51,644.16
		<b>1,06,64,385.87</b>	<b>5,36,030.49</b>	<b>1,12,00,416.36</b>	<b>2,10,56,247.99</b>
Net Profit before taxes		38,36,576.13	(5,36,030.49)	33,00,545.64	(13,98,481.70)
Excess (Short) provision for tax of earlier year written back					
Provision for tax		9,14,719.00	-	9,14,719.00	-
<b>Profit after Tax</b>		<b>29,21,857.13</b>	<b>(5,36,030.49)</b>	<b>23,85,826.64</b>	<b>(13,98,481.70)</b>
Profit transferred to Partners' account					
- Amit Bhartia		2,92,185.71	(53,603.05)	2,38,582.66	(1,39,848.17)
- Arvind Kumar Saraf		2,62,967.14	(48,242.73)	2,14,724.41	(1,25,863.35)
- Ashok Saraf		2,62,967.14	(75,044.27)	1,87,922.87	(1,25,863.35)
- Lilac Tie Up Pvt. Ltd.		5,25,934.28	(96,485.49)	4,29,448.79	(2,51,726.71)
- Pranay Arya		4,38,278.57	(80,404.57)	3,57,874.00	(2,09,772.26)
- Ramesh Kumar Bhartia		2,92,185.71	(53,603.05)	2,38,582.66	(1,39,848.17)
- Sugam Griha Nirmaan Ltd.		3,21,404.28	(58,963.35)	2,62,440.93	(1,53,832.99)
- Suhel Saraf		2,62,967.14	(69,683.96)	1,93,283.18	(1,25,863.35)
- Suyash Saraf		2,62,967.14	-	2,62,967.14	(1,25,863.35)
Profit transferred to Reserve and surplus					
Notes to Financial statements	16				

SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

(DPIN: 00502607)

*Rekha Saraf*

SUGAM SERENITY LLP

*Rekha Saraf*

Partner / Authorised Signatory

(DPIN: 00501925)

SUGAM SERENITY LLP

*Pranay*

Partner / Authorised Signatory

(DPIN: 00255450)

SUGAM SERENITY LLP

*Anushka Bhatia*

Partner / Authorised Signatory

(DPIN: 00392018)

SUGAM SERENITY LLP

*Suhel Saraf*

Partner / Authorised Signatory

(DPIN: 03501630)

SUGAM SERENITY LLP

*Pranay*

Partner / Authorised Signatory

(DPIN: 00960233)



Signed in terms of our report  
of even date annexed.  
For Kejriwal & Co.  
Chartered Accountants

*Rajesh Kumar*  
(RAJESH KUMAR KEJRIWAL)  
Proprietor

Firm Registration No.: 319283E  
Membership No.: 054761  
UDIN : 22054761ASOBLF7043

PLACE : KOLKATA

DATE : 30<sup>th</sup> August, 2022

SUGAM SERENITY LLP

2/5, Sarat Bose Road,  
Kolkata - 700020

SCHEDULE- 1

SCHEDULE OF PARTNERS' CAPITAL A/C (CONTRIBUTION)

SL.	NAME OF THE PARTNERS	OLD PROFIT SHARING	NEW PROFIT SHARING	STATUS	OPENING BALANCE	ADDITIONS DURING THE YEAR	WITHDRAWAL DURING THE YEAR	TRANSFERRED TO UNSECURED LOAN	CLOSING BALANCE
1	Amit Bhartia	10%		-	20,00,000.00	-	-	-	20,00,000.00
2	Arvind Kumar Saraf	9%		-	18,00,000.00	-	-	-	18,00,000.00
3	Ashok Saraf, DP	9%	14.00	Designated Partner	18,00,000.00	10,00,000.00	-	-	28,00,000.00
4	Lilac Tie Up Pvt. Ltd.	18%		-	36,00,000.00	-	-	-	36,00,000.00
5	Pranay Arya	15%		-	30,00,000.00	-	-	-	30,00,000.00
6	Ramesh Kumar Bhartia	10%		-	20,00,000.00	-	-	-	20,00,000.00
7	Sugam Griha Nirmaan Ltd.	11%		-	22,00,000.00	-	-	-	22,00,000.00
8	Suhel Saraf	9%	13.00	Designated Partner	18,00,000.00	8,00,000.00	-	-	26,00,000.00
9	Suyash Saraf	9%		-	18,00,000.00	-	-	18,00,000.00	-
					<b>2,00,00,000.00</b>	<b>18,00,000.00</b>	<b>-</b>	<b>18,00,000.00</b>	<b>2,00,00,000.00</b>

SCHEDULE OF PARTNERS' CURRENT A/C

SL.	NAME OF THE PARTNERS	OLD PROFIT SHARING	NEW PROFIT SHARING	OPENING BALANCE	TRANSFERRED FROM CAPITAL ACCOUNT	ADDITIONS DURING THE YEAR	PROFIT (LOSS) FOR THE PERIOD	WITHDRAWAL DURING THE YEAR	TRANSFERRED TO UNSECURED LOAN	CLOSING BALANCE
1	Amit Bhartia	10%	10%	62,410.77	-	-	2,38,582.66	-	-	3,00,993.43
2	Arvind Kumar Saraf	9%	9%	40,10,363.10	-	-	2,14,724.41	30,00,000.00	-	12,25,087.51
3	Ashok Saraf, DP	9%	14%	75,863.10	-	-	1,87,922.87	10,00,000.00	-	(7,36,214.03)
4	Lilac Tie Up Pvt. Ltd.	18%	18%	90,81,726.18	-	-	4,29,448.79	50,00,000.00	-	45,11,174.97
5	Pranay Arya	15%	15%	36,93,105.17	-	-	3,57,874.00	-	-	40,50,979.17
6	Ramesh Kumar Bhartia	10%	10%	62,410.77	-	-	2,38,582.66	-	-	3,00,993.43
7	Sugam Griha Nirmaan Ltd.	11%	11%	1,65,491.36	-	1,67,90,000.00	2,62,440.93	1,73,17,876.25	-	(99,943.96)
8	Suhel Saraf, DP	9%	13%	54,863.10	-	-	1,93,283.18	8,00,000.00	-	(5,51,853.72)
9	Suyash Saraf	9%	0%	(20,14,038.15)	18,00,000.00	-	2,62,967.14	-	48,928.99	-
				<b>1,51,92,195.40</b>	<b>18,00,000.00</b>	<b>1,67,90,000.00</b>	<b>23,85,826.64</b>	<b>2,71,17,876.25</b>	<b>48,928.99</b>	<b>90,01,216.80</b>

SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pranay*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Ramesh Kumar Bhartia*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Suyash Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Rekha Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Harish*

Partner / Authorised Signatory





**SUGAM SERENITY LLP**  
2/5, Sarat Bose Road,  
Kolkata - 700020

CURRENT YEAR  
Rs.

PREVIOUS YEAR  
Rs.

SCHEDULE - 2

SCHEDULE OF LOAN

Secured Loan

Yes Bank (Secured against Hypothecation of Car)	-	2,05,876.00
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Unsecured Loan

Suyash Saraf	48,928.99	-
	<u>48,928.99</u>	<u>2,05,876.00</u>

SCHEDULE - 3

SCHEDULE OF OTHER LIABILITIES

Other Liabilities	15,86,741.97	7,28,038.74
HDFC Bank Ltd.	-	2,00,046.83
	<u>15,86,741.97</u>	<u>9,28,085.57</u>

SCHEDULE - 5

SCHEDULE OF INVESTMENTS

Investment in Mutual Funds

Nippon India Liquid Fund - Direct Plan Growth Plan - G (Current Year : 5.223 Units with FMV of Rs. 27,201.5); Previous Year: 5.223 Units with FMV of Rs. 26,294.30)	22,782.02	22,782.02
	<u>22,782.02</u>	<u>22,782.02</u>

SCHEDULE - 6

SCHEDULE OF CASH & CASH EQUIVALENTS

HDFC Bank Ltd.	10,676.27	-
State Bank Of India	17,218.35	14,346.35
Cash in hand	1,60,839.00	1,50,843.00
	<u>1,88,733.62</u>	<u>1,65,189.35</u>



SUGAM SERENITY LLP

*Ashok Saraf*  
Partner / Authorised Signatory

*Rekha Saraf*

SUGAM SERENITY LLP

*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pranay*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Subhasini*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Leela*  
Partner / Authorised Signatory

*Arundhathi K. Bhattacharya*

SUGAM SERENITY LLP

Partner / Authorised Signatory



SUGAM SERENITY LLP  
2/5, Sarat Bose Road,  
Kolkata - 700020

SCHEDULE - 4

**SCHEDULE OF FIXED ASSETS**

Fixed Assets	Gross Block				Accumulated Depreciation				Net Block		
	Balance as at 1 April 2021	Additions/ (Disposals)	Acquired through business combinations	Revaluations/ (Impairments)	Balance as at 31 March 2022	Balance as at 1 April 2021	Depreciation charge for the year	On disposals	Balance as at 31 March 2022	Balance as at 1 April 2021	Balance as at 31 March 2022
(a) <b>Tangible Assets</b>											
Computer	1,50,550.80	21,500.00			1,72,050.80	1,34,450.67	10,740.05		1,45,190.72	16,100.13	26,860.08
Laptop	19,659.60	59,911.00			79,570.60	17,111.71	13,001.36		30,113.07	2,547.89	49,457.53
Furniture & Fixtures	1,39,962.81	-			1,39,962.81	45,518.62	9,444.42		54,963.04	94,444.19	84,999.77
Mobile Phone	1,89,528.68	-			1,89,528.68	92,475.19	14,558.02		1,07,033.21	97,053.49	82,495.47
Printer	26,230.91	-			26,230.91	11,387.02	2,226.58		13,613.60	14,843.89	12,617.31
Starlink Attendance System	9,975.00	-			9,975.00	5,549.04	663.89		6,212.93	4,425.96	3,762.07
Coffee Machine	15,000.00	-			15,000.00	7,169.91	1,174.51		8,344.42	7,830.09	6,655.58
CCTV Camera	43,550.00	-			43,550.00	16,804.86	4,011.77		20,816.63	26,745.14	22,733.37
Maruti Dzire	6,33,441.00	-			6,33,441.00	2,10,104.47	63,500.48		2,73,604.95	4,23,336.53	3,59,836.05
IPAD	29,237.28	-			29,237.28	22,922.03	2,526.10		25,448.13	6,315.25	3,789.15
(b) <b>Intangible Assets</b>											
Web based ERP Software	2,36,361.00	-			2,36,361.00	2,28,724.61	3,054.56		2,31,779.17	7,636.39	4,581.83
Computer Software	1,34,065.00	-			1,34,065.00	1,16,690.18	6,949.93		1,23,640.11	17,374.82	10,424.89
<b>Total</b>	<b>16,27,562.08</b>	<b>81,411.00</b>	<b>-</b>	<b>-</b>	<b>17,08,973.08</b>	<b>9,08,908.31</b>	<b>1,31,851.67</b>	<b>-</b>	<b>10,40,759.98</b>	<b>7,18,653.77</b>	<b>6,68,213.10</b>
Previous Year	16,27,562.08	-	-	-	16,27,562.08	7,63,762.56	1,45,145.75	-	9,08,908.31	8,63,799.52	7,18,653.77

Contd....

SUGAM SERENITY LLP  
*Ashok Barua*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rajay*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Owner in Blue*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Subhata*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Dr. Shah*  
Partner / Authorised Signatory



**SUGAM SERENITY LLP**2/5, Sarat Bose Road,  
Kolkata - 700020

Current Year (Rs.) Upto 31st December, 2021	Current Year (Rs.) From 01-01-2022 to 31-03-2022	Current Year Amount	Previous Year (Rs.) Amount
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**SCHEDULE - 7****SCHEDULE OF TURNOVER**

Sale of Flats	1,29,06,219.00	-	1,29,06,219.00	1,25,09,081.00
Sale of Covered Car Park	10,50,000.00	-	10,50,000.00	10,25,000.00
Sale of Open Car Park	2,00,000.00	-	2,00,000.00	5,50,000.00
Sale of Inventory	-	-	-	37,28,342.87
	<u>1,41,56,219.00</u>	<u>-</u>	<u>1,41,56,219.00</u>	<u>1,78,12,423.87</u>

**SCHEDULE - 8****SCHEDULE OF OTHER INCOME**

Cessation of Liabilities	-	-	-	3,16,180.76
Formation of Association Charges	-	-	-	90,352.00
Interest on IT Refund	2,69,253.00	-	2,69,253.00	-
Legal Charges & Documentation	72,000.00	-	72,000.00	72,000.00
Maintenance Received	2,642.00	-	2,642.00	9,97,837.20
Nomination Charges	-	-	-	2,37,299.00
Power Backup Charges	-	-	-	34,405.00
Prior Period Income	-	-	-	3,035.46
Recreation Centre Facility	-	-	-	49,150.00
Reimbursement of Misc.charges	848.00	-	848.00	848.00
WBSEDCL Transformer, H.T.	-	-	-	44,235.00
	<u>3,44,743.00</u>	<u>-</u>	<u>3,44,743.00</u>	<u>18,45,342.42</u>

**SCHEDULE - 9****SCHEDULE OF PURCHASES****Project at Sugam Prakriti**

Cement	1,94,999.92	22,77,264.56	24,72,264.48	-
Chemical & Paint	1,11,890.14	2,71,945.16	3,83,835.30	-
Electrical	97,405.94	17,366.06	1,14,772.00	-
Equipment,Infrastruct	52,637.50	-	52,637.50	-
Iron & Steel	7,98,885.08	36,88,567.27	44,87,452.35	-
Landscaping	54,433.90	-	54,433.90	-
Pipe & Pipe Fittings	2,19,830.64	-	2,19,830.64	-
Sanitary & Plumbing	70,000.00	-	70,000.00	-
Bricks & Bats	1,54,559.00	76,752.40	2,31,311.40	-
Stonechips and Sand	-	41,87,277.02	41,87,277.02	-
	<u>17,54,642.12</u>	<u>1,05,19,172.47</u>	<u>1,22,73,814.59</u>	<u>-</u>

SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

Rekha Saraf

SUGAM SERENITY LLP

Rekha Saraf

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Prakash*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Lu Shah*

Partner / Authorised Signatory

*Birendra Kumar*

SUGAM SERENITY LLP

Partner / Authorised Signatory





**SUGAM SERENITY LLP**

2/5, Sarat Bose Road,  
Kolkata - 700020

Current Year (Rs.) Upto 31st December, 2021	Current Year (Rs.) From 01-01-2022 to 31-03-2022	Current Year Amount	Previous Year (Rs.) Amount
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**SCHEDULE OF CONSTRUCTION EXPENSES**

**SCHEDULE - 10**

**Project at Sugam Prakriti**

Advertisement	2,16,400.00	24,33,603.58	26,50,003.58	-
Architect Fees	3,80,330.20	1,95,732.00	5,76,062.20	-
Bank Charges	-	1,138.70	1,138.70	-
Car Maintenance	1,800.00	2,600.00	4,400.00	19,150.80
Carriage Inward	36,500.00	500.00	37,000.00	-
CGST Expense	150.00	-	150.00	-
Conveyance Expenses	6,611.00	6,597.00	13,208.00	-
Computer Software License Fees	-	-	-	27,390.00
Consultancy Fees	1,75,000.00	-	1,75,000.00	-
Corporation Tax	-	-	-	23,047.00
Electricity Expenses (Control)	-	50,061.00	50,061.00	-
Freight Charges	-	800.00	800.00	-
HIRA Registration Charges	-	-	-	3,15,810.00
Housekeeping Services	34,372.88	-	34,372.88	-
Construction Meter	2,99,705.00	-	2,99,705.00	-
Interest on TDS	700.00	-	700.00	-
Ineligible CGST	-	14,10,424.07	14,10,424.07	-
Ineligible GST - Reverse Charge	-	71,915.40	71,915.40	-
Ineligible IGST	-	2,15,224.78	2,15,224.78	-
Ineligible SGST	-	14,10,424.07	14,10,424.07	-
Interest on Car Finance	-	-	-	17,583.60
Khajna	-	2,64,928.00	2,64,928.00	-
Legal Charges	-	35,000.00	35,000.00	24,414.00
Labour Charges	7,85,179.57	33,50,857.03	41,36,036.60	-
Professional Charges	4,72,500.00	6,40,055.04	11,12,555.04	4,42,500.00
Printing & Stationery	47,870.34	8,554.00	56,424.34	-
Municipal Tax	31,578.00	-	31,578.00	7,796.00
Machine Hiring Charges	-	1,59,608.00	1,59,608.00	-
Office Maintenance	-	-	-	84,369.29
Personnel Expenses:-				
-Payment in lieu of Notice	-	-	-	82,779.70
-Salary & Allowance	1,38,439.00	5,78,381.00	7,16,820.00	6,46,303.80
-Staff - Bonus	-	-	-	66,478.40
-Staff - H.R.A	69,220.50	2,89,196.50	3,58,417.00	75,794.90
-Staff - Leave Encashment	-	-	-	7,883.00
-Special Allowance	-	-	-	9,600.00
-Telephone Allowance	-	-	-	6,255.00
-Transport Allowance	69,220.50	2,84,856.50	3,54,077.00	27,450.00
Round Off	24.00	3.03	27.03	-
Repairs and Maintenance	-	18,250.00	18,250.00	-
SGST Expense	150.00	-	150.00	-
Security Charges	2,18,350.00	1,81,180.00	3,99,530.00	-
Staff Welfare	5,930.00	5,000.00	10,930.00	-
Site Expenses	-	67,735.12	67,735.12	-
Sales Promotion Scheme	52,700.00	-	52,700.00	-
Telephone Expenses	-	2,714.00	2,714.00	19,086.60
Testing Charges	-	6,500.00	6,500.00	-
	<b>30,42,730.99</b>	<b>1,16,91,838.82</b>	<b>1,47,34,569.81</b>	<b>19,03,692.09</b>

SUGAM SERENITY LLP  
*Ashok Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rohit*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Prakash*  
Partner / Authorised Signatory

Contd....

SUGAM SERENITY LLP  
*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Subhara*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Prakash or Ashok*  
Partner / Authorised Signatory



**SUGAM SERENITY LLP**

2/5, Sarat Bose Road,  
Kolkata - 700020

<u>Current Year (Rs.)</u>	<u>Current Year (Rs.)</u>	<u>Current Year</u>	<u>Previous Year (Rs.)</u>
<u>Upto 31st</u>	<u>From 01-01-2022</u>	<u>Amount</u>	<u>Amount</u>
<u>December, 2021</u>	<u>to 31-03-2022</u>		

**SCHEDULE - 11**

**CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE**

<b>Closing Stock :</b>				
(a) <b>Finished Flats</b>	19,24,438.67	19,24,438.67	19,24,438.67	95,45,842.26
(b) <b>Work-in-Progress:</b>				
Project at Sugam Prakriti	1,40,96,527.68	3,54,98,425.11	3,54,98,425.11	1,10,15,549.09
(c) <b>Raw Materials</b>				
<u>Project at Sugam Prakriti</u>				
Cement	1,94,999.92	7,85,368.68	7,85,368.68	-
Chemical & Paint	1,11,890.14	3,12,877.87	3,12,877.87	-
Electrical	97,405.94	1,08,662.00	1,08,662.00	-
Equipment, Infrastructure, Misc	52,637.50	26,318.75	26,318.75	-
Iron & Steel	7,98,885.08	8,36,560.58	8,36,560.58	-
Landscaping	54,433.90	54,433.90	54,433.90	-
Pipe & Pipe Fittings	2,19,830.64	99,975.20	99,975.20	-
Sanitary & Plumbing	-	70,000.00	70,000.00	-
Bricks & Bats	1,86,311.40	2,31,311.40	2,31,311.40	-
<u>Project at Sugam Serenity</u>				
Chemical & paint (Waterproofing Tr	24,690.42	24,690.42	24,690.42	24,690.42
Electrical	2,91,418.23	2,91,418.23	2,91,418.23	2,91,418.23
BRICKS & BATS	-	-	-	-
Furnitures, Fixtures & Windows	265.44	265.44	265.44	265.44
Hardware	97,994.62	97,994.62	97,994.62	97,994.62
Iron & Steel	13,313.60	13,313.60	13,313.60	13,313.60
Landscaping	-	-	-	-
Pipe & Pipe Fittings	3,66,767.83	3,66,767.83	3,66,767.83	3,66,767.83
Sanitary & Plumbing	24,265.77	24,265.77	24,265.77	24,265.77
Wooden Materials	64,568.00	64,568.00	64,568.00	64,568.00
	<u>1,86,20,644.78</u>	<u>4,08,31,656.07</u>	<u>4,08,31,656.07</u>	<u>2,14,44,675.26</u>
<b>Opening Stock :</b>				
(a) <b>Finished Flats</b>	95,45,842.26	19,24,438.67	95,45,842.26	1,78,10,846.28
(b) <b>Work-in-Progress:</b>				
Project at Sugam Prakriti	1,10,15,549.09	1,40,96,527.68	1,10,15,549.09	91,11,857.00
(c) <b>Raw Materials</b>				
<u>Project at Sugam Prakriti</u>				
Cement	-	1,94,999.92	-	-
Chemical & paint (Waterproofing Tr	-	1,11,890.14	-	-
Electrical	-	97,405.94	-	-
Equipment, Infrastructure, Misc	-	52,637.50	-	-
BRICKS & BATS	-	1,86,311.40	-	-
Furnitures, Fixtures & Windows	-	-	-	-
Hardware	-	2,19,830.64	-	-
Iron & Steel	-	7,98,885.08	-	-
Landscaping	-	54,433.90	-	-

SUGAM SERENITY LLP

Partner / Authorised Signatory

SUGAM SERENITY LLP

Partner / Authorised Signatory

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Partner / Authorised Signatory

SUGAM SERENITY LLP

Partner / Authorised Signatory

Contd....





**SUGAM SERENITY LLP**

2/5, Sarat Bose Road,  
Kolkata - 700020

	<u>Current Year (Rs.)</u> <u>Upto 31st</u> <u>December, 2021</u>	<u>Current Year (Rs.)</u> <u>From 01-01-2022</u> <u>to 31-03-2022</u>	<u>Current Year</u> <u>Amount</u>	<u>Previous Year (Rs.)</u> <u>Amount</u>
<i>Project at Sugam Serenity</i>				
Chemical & paint (Waterproofing Tr	24,690.42	24,690.42	24,690.42	35,454.84
Electrical	2,91,418.23	2,91,418.23	2,91,418.23	26,26,973.86
Fire Equipments	-	-	-	5,056.78
Furniture, Fixture & Windows	265.44	265.44	265.44	5,10,507.09
Hardware	97,994.62	97,994.62	97,994.62	2,06,837.51
Iron & Steel	13,313.60	13,313.60	13,313.60	15,59,808.78
Misc.	-	-	-	18,183.06
Pipe & Pipe fittings	3,66,767.83	3,66,767.83	3,66,767.83	6,29,378.32
Sanitary & Plumbing	24,265.77	24,265.77	24,265.77	95,022.34
Wooden Materials	64,568.00	64,568.00	64,568.00	6,60,938.36
	<u>2,14,44,675.26</u>	<u>1,86,20,644.78</u>	<u>2,14,44,675.26</u>	<u>3,32,70,864.22</u>
Increase/(Decrease) in stocks including for raw materials, work in progress and finished goods	(28,24,030.48)	2,22,11,011.29	1,93,86,980.81	(1,18,26,188.96)

**SCHEDULE - 12**

**SCHEDULE OF PERSONNEL EXPENSES**

Payment in lieu of Notice				2,43,319.30
Salary & Allowance	9,19,993.00	-	9,19,993.00	12,62,062.20
Staff - Bonus	1,15,087.00	-	1,15,087.00	1,36,561.60
Staff - H.R.A	3,78,590.50	-	3,78,590.50	1,36,810.10
Staff - Leave Encashment	95,105.00	-	95,105.00	-
Staff-Special Allowance	-	-	-	22,400.00
Staff-Telephone Allowance	1,650.00	-	1,650.00	14,595.00
Staff-Transport Allowance	3,61,195.50	-	3,61,195.50	64,050.00
	<u>18,71,621.00</u>	<u>-</u>	<u>18,71,621.00</u>	<u>18,79,798.20</u>

**SCHEDULE - 13**

**SCHEDULE OF ADMINISTRATIVE EXPENSES**

Filing Fees	400.00	300.00	700.00	400.00
General Expenses	195.00	-	195.00	200.00
Office Maintenance	48,800.00	-	48,800.00	52,307.71
Profession Tax - Expense	23,730.00	9,700.00	33,430.00	-
Professional Charges	13,000.00	24,500.00	37,500.00	2,29,300.00
Rates & Taxes	2,150.00	-	2,150.00	2,150.00
Telephone Expenses	21,772.00	6,164.00	27,936.00	14,599.72
Auditor's Remuneration - Audit Fee	-	35,000.00	35,000.00	35,000.00
	<u>1,10,047.00</u>	<u>75,664.00</u>	<u>1,85,711.00</u>	<u>3,33,957.43</u>

**SCHEDULE - 14**

**SCHEDULE OF FINANCE COST**

Interest on Car Finance	9,833.00	605.00	10,438.00	11,722.40
Interest on Statutory Dues	13,427.00	-	13,427.00	4,099.00
	<u>23,260.00</u>	<u>605.00</u>	<u>23,865.00</u>	<u>15,821.40</u>

SUGAM SERENITY LLP

*Ashok Kumar*  
Partner / Authorised Signatory

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Rekha Sanyal*  
Partner / Authorised Signatory

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pranay*  
Partner / Authorised Signatory

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Sudhakar*  
Partner / Authorised Signatory

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Sanjay*  
Partner / Authorised Signatory

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Arushi Chatterjee*  
Partner / Authorised Signatory

Partner / Authorised Signatory

Contd....



**SUGAM SERENITY LLP**

2/5, Sarat Bose Road,  
Kolkata - 700020

<u>Current Year (Rs.)</u> <u>Upto 31st</u> <u>December, 2021</u>	<u>Current Year (Rs.)</u> <u>From 01-01-2022</u> <u>to 31-03-2022</u>	<u>Current Year</u> <u>Amount</u>	<u>Previous Year (Rs.)</u> <u>Amount</u>
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**SCHEDULE - 15**

**SCHEDULE OF OTHER EXPENSES**

Advertisement (Marketing Expenses)	1,90,386.75	1,85,356.35	3,75,743.10	13,66,015.86
Bank Charges	-	649.00	649.00	2,984.50
Car Insurance	10,435.92	-	10,435.92	-
Car Maintenance	13,795.00	3,010.00	16,805.00	30,441.20
Card Expenses	-	-	-	22,346.00
Commission	1,48,072.88	70,375.00	2,18,447.88	7,60,613.62
Computer Software License Fees	-	-	-	18,260.00
CGST Expenses	21,250.00	14,447.00	35,697.00	-
CGST Late Fee	-	-	-	125.00
Carriage Inward	1,016.72	300.00	1,316.72	-
Conveyance Expenses	15,100.00	4,351.00	19,451.00	23,758.00
Diesel	-	-	-	62,760.00
ERP Migration Charges	53,333.90	-	53,333.90	-
Electricity Expenses	-	-	-	1,07,584.00
Fooding	1,040.00	-	1,040.00	5,475.00
Fuel Expenses	-	-	-	1,500.00
IGST Expenses	28,851.00	7,394.00	36,245.00	-
Ineligible CGST	-	25,710.83	25,710.83	1,92,293.60
Ineligible IGST	-	52,238.10	52,238.10	1,85,306.23
Ineligible SGST	-	25,710.83	25,710.83	1,92,293.51
Labour Charges	-	-	-	4,400.00
Legal Charges	-	-	-	12,80,000.00
Legal Expenses	250.00	80.00	330.00	1,180.00
Maintenance Charges (Unsold Flats)	87,375.40	-	87,375.40	-
Maintenance Expense (cos centre)	-	-	-	4,47,576.30
Municipal Tax	-	-	-	5,260.00
Papers & Periodicals	75.00	-	75.00	-
Postage & Telegram	277.12	459.32	736.44	593.16
Prior Period Expenses	-	-	-	14,221.00
Printing & Stationery	11,110.08	13,626.56	24,736.64	8,499.88
Repairs & Maintenance	20,185.00	8,734.76	28,919.76	62,240.47
Sales Promotion	-	-	-	2,000.00
Sales Promotion Scheme	2,50,857.00	-	2,50,857.00	-
SGST Late Fee	-	-	-	125.00
SGST Expenses	21,250.00	14,447.00	35,697.00	-
Site Expenses	9,800.00	-	9,800.00	54,700.00
Software charges	10,240.20	-	10,240.20	-
Staff Welfare	-	-	-	900.00
Subscription Fees	15,000.00	-	15,000.00	-
Sundries Balances W/Off	29,463.56	91.18	29,372.38	97,141.83
Transport Charges	-	-	-	1,050.00
	<b>9,39,165.53</b>	<b>4,26,798.57</b>	<b>13,65,964.10</b>	<b>49,51,644.16</b>

SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Prakash*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*K. S. Saha*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Rekha Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Subhakar*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*B. N. B. B. B.*

Partner / Authorised Signatory





**Notes to Financial statements**1) Significant Accounting Policies

- a) The accounts are prepared on the historical cost basis and on the accounting principles of a going concern.
  - b) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
  - c) Fixed Assets are stated at cost less depreciation.
  - d) The LLP has entered into a Development Agreement dated 14th October, 2014, with Sugam Griha Nirmaan Ltd., Erode Merchants Pvt. Ltd., Alexia Dealers Pvt. Ltd. and Arya Projects Ltd. for the development of a housing project "Sugam Serenity" being constructed at Pre. No. 710, Kusumba, P.O. Narendrapur, P.S. Sonarpur, District 24 Parganas (South).
  - e) Project for residential Flats at " Sugam Serenity " being constructed at Pre. No. 710, Kusumba, P.O. Narendrapur, P.S. Sonarpur, District 24 Parganas (South) has already been completed earlier, and hence revenue from sale of flats, car parks & Maintenance have been recognised during the year. Finished flats are valued at lower of cost & net realisable value. Cost includes direct and indirect expenses incidental to the acquisition and development. The firm follows the project completion method to recognise its revenue.
  - f) The LLP has entered into another Development Agreement dated 21st January, 2020 with Sugam Griha Nirmaan Ltd., Erode Merchants Pvt. Ltd., Alexia Dealers Pvt. Ltd. and Arya Projects Ltd. for the development of 2nd phase of the housing project "Sugam Serenity" as "Sugam Prakriti" being constructed on land containing an aggregate area of 178 Kottah & 9.52 sq.ft. situated at Pre. No. 1479, Kusumba, P.O. Narendrapur, P.S. Sonarpur, District 24 Parganas (South).
  - g) The preparation of financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any change in such estimates is recognised prospectively.
- 2) Figures of previous year have been re-grouped and/or re-arranged. Nomenclature has also been changed, wherever necessary.
  - 3) The Current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.
  - 4) A supplementary Agreement is executed on 31st December, 2021 whereby Suyash Saraf having 9% share is retired and profit sharing ratio of Ashok Saraf & Suhel Saraf is increased from 9% each to 14% & 13% respectively w.e.f. 31st December, 2021. As agreed between the partners profit/loss for the period ended 31st December, 2021 is allocated to the existing partners in their old profit sharing ratio and profit/loss for the period from 1st January, 2022 to 31st March, 2022 is allocated to the partners post amendment in their new ratio.

SUGAM SERENITY LLP

*Ashok Saraf*  
Partner / Authorised Signatory

(DPIN: 00502607)

SUGAM SERENITY LLP

*Rekha Saraf*  
Partner / Authorised Signatory

(DPIN: 00501925)



PLACE : KOLKATA

DATE : 30<sup>th</sup> August, 2022

SUGAM SERENITY LLP

*Suhel Saraf*  
Partner / Authorised Signatory

(DPIN: 03501630)

SUGAM SERENITY LLP

*Suyash Saraf*  
Partner / Authorised Signatory

(DPIN: 00255450)

SUGAM SERENITY LLP

*Pratik Saraf*  
Partner / Authorised Signatory

(DPIN: 00392018)

SUGAM SERENITY LLP

*Rajesh Kumar Kejriwal*  
Partner / Authorised Signatory

(DPIN: 00960233)

Signature to Schedule 1 to 15  
Signed in terms of our report  
of even date annexed.  
For Kejriwal & Co.  
Chartered Accountants

*Rajesh Kumar Kejriwal*(RAJESH KUMAR KEJRIWAL)  
Proprietor

Firm Registration No.: 319283E

Membership No.: 054761

UDIN : 22054761ASOBLF7043

SUGAM SERENITY LLP  
2/5, Sarat Bose Road, Unit-1F,  
Kolkata - 700 020

CURRENT YEAR      PREVIOUS YEAR  
Rs.                              Rs.

DETAILS OF TRADE PAYABLES

Advise Advertising and Media Pvt. Ltd.	1,46,500.00	1,46,500.00
Apt Futuretech	95,588.00	-
Alliance Broadband Services Pvt. Ltd. (Site)	4,071.00	4,071.00
Amura Marketing Technologies Pvt. Ltd.	2,02,391.40	2,02,391.40
Awadesh Kumar Mishra	31,500.00	-
ABPP & ASSOCIATES	3,000.00	-
Biplab Dasgupta	25,000.00	-
Bithara	1,00,715.00	1,50,715.00
B. M. Bagaria & Co.	6,09,000.00	7,49,000.00
CDC Printers Pvt. Ltd.	3,83,332.00	-
Chandan Kolay and Associates	-	12,600.00
Cartridge Life	779.00	-
Chainpuri Piles Co.	12,87,517.79	-
Das Das & Co.	4,500.00	-
Ganapati Infrastructure	12,47,895.32	-
Godrej & Boyce Mfg. Co. Ltd.	-	1,24,312.00
Green Globus Management Solutions Pvt. Ltd.	2,25,422.30	4,26,254.30
Grip Marketing	3,816.00	3,816.00
G S Enterprises	-	4,620.00
Hrik Advertising	-	5,81,244.00
Intuit India Software Solutions Private Limited.	1,500.00	1,500.00
Imperial Prints	496.00	-
India Trading Oil Company	95,446.00	-
Industrial Development & Testing Laboratory	2,950.00	-
JDK ENTERPRISES	1,120.00	-
Janata Enterprise	1,95,627.00	-
K. Arun & Co.	590.00	590.00
K2V2 TECHNOLOGIES PRIVATE LIMITED	66,735.00	2,85,195.00
Kejriwal & Co.	31,500.00	31,025.00
Integrated Intelligent Security Service	40,575.00	-
Integrated Security Service	58,954.00	-
Locon Solutions Pvt. Ltd.	52,567.15	52,569.15
Kamlesh Mandal	1,24,458.37	-
M.C. Construction	1,24,540.00	-
Manasi Enterprise	-	46,729.47
Mayabious Art LLP	78,450.00	78,450.00
Medas Automation	5,900.00	5,900.00
M/s P.K. Das	23,600.00	-
S.K. Lath and Co.	25,000.00	-
New LN Construction	3,79,256.57	-
Sampark Advertising and Media Pvt. Ltd.	4,96,905.00	-
Office Maintenance Payable	-	9,180.00
Om Commercial Service	12,150.00	12,150.00
Sayantan Consultants Pvt. Ltd.	18,900.00	-
Respect Vinimay Pvt. Ltd.	86,600.00	-
	<u>62,94,847.90</u>	<u>29,28,812.32</u>



SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pradyum*

Partner / Authorised Signatory

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*L. S. Seal*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Rekha Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Suhel*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Jyoti K. Bhunia*

Partner / Authorised Signatory



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B/f	62,94,847.90	29,28,812.32
RB & Associates	-	10,274.00
Star Earth Mover	1,416.00	-
S. S. Enclave	14,69,619.56	18,60,940.56
Shakambhari Ispat & Power Ltd.	13,53,029.00	-
Shree Narsingh Builders Pvt. Ltd.	1,982.00	-
Salary Payable (G/L)	-	1,69,545.00
SGM Builders Pvt. Ltd. (Cr)	-	3,73,057.00
Square Consultancy Services	1,17,608.00	1,17,608.00
Susanta Naskar	4,040.00	4,040.00
Telephone Expenses Payable	1,541.00	1,467.00
The Incoda	81,200.00	-
The Sukhendu	869.00	-
Watco India	82,310.00	82,310.00
Trust Enterprise	12,331.00	-
	94,20,793.46	55,48,053.88

DETAILS OF ADVANCES RECEIVED FROM CUSTOMERS

3-3-4D-Mrs. Poulami Dutta	3,37,538.00	-
3-3-5M-Mrs. Uma Pramanik (Cancelled)-69	25,000.00	-
3-3-7B-Mrs. Koyel Bhattacharyya	1.00	-
D-2G-SLP--Mr. Subhrajit Gunakar Mitra	29,301.46	29,301.46
D-3G-SLP--Mr. Ranit Maiti	29,302.46	29,302.46
4C-SLP--Mr. Ajit Kumar Majumder	-	31,74,600.00

DEMAND RAISED - UNIT CHARGES

3-2C-SS2--Ms. Bineeta Sengupta	8,59,166.00	-
3-2G-SS2--Mr. Arup Kumar Chakraborty	3,18,928.00	-
3-3B-SS2--Biswajit Let	3,21,062.00	-
3-4M-SS2--Mr. Sujay Das	9,89,451.00	-
3-5B-SS2--Mr. Kaustav Dey	9,72,132.00	-
Block-2-2-6G-Mr. Nazbul Hossain	6,40,224.00	-
Block-3-3-1B-Mrs. Samhita Chaudhuri	3,35,873.00	-
Block-3-3-2B-Mr. Malaya Kumar Kundu	3,37,364.00	-
Block-3-3-2L-Mrs. Arundhati Sen	3,27,522.00	-
Block-3-3-3M-Mrs. Shimanti Chakraborty	3,26,267.00	-
Block-3-3-4B-Mr. Debadri Singha	10,27,299.00	-
Block-3-3-4D-Mrs. Poulami Dutta	8,59,806.00	-
Block-3-3-5G-Mrs. Rita Banerjee (Cancelled)-137	3,43,232.00	-
Block-3-3-5K-Mr. Soumitra Mazumdar	2,74,804.00	-
Block-3-3-5L-Ms. Jhuma Gon	9,89,679.00	-
Block-3-3-6B-Mr. Shankha Subhra Khan	10,36,245.00	-
Block-3-3-7B-Mrs. Koyel Bhattacharyya	10,18,353.00	-
Block-3-3-7E-Mrs. Sangita Mukherjee Bhattac (Cancelled)-108	2,95,603.00	-
Block-3-3-7G-Mr. Dipayan Bhattacharya (Cancelled)-108	3,46,208.00	-

DEMAND RAISED - VEHICLE PARKING

3-2G-SS2--Mr. Arup Kumar Chakraborty	40,000.00	-
3-3B-SS2--Biswajit Let	40,000.00	-
3-4M-SS2--Mr. Sujay Das	1,20,000.00	-
3D-SLP--Mrs. Rinku Kumari	2,00,000.00	-
Block-2-2-6G-Mr. Nazbul Hossain	80,000.00	-
Block-3-3-1B-Mrs. Samhita Chaudhuri	37,270.00	-
Block-3-3-2B-Mr. Malaya Kumar Kundu	39,999.00	-
Block-3-3-3M-Mrs. Shimanti Chakraborty	40,000.00	-
Block-3-3-4D-Mrs. Poulami Dutta	1,20,000.00	-
Block-3-3-6B-Mr. Shankha Subhra Khan	39,200.00	-
Block-3-3-7B-Mrs. Koyel Bhattacharyya	1,19,999.00	-



<p><i>Ashutosh Saraf</i> Partner / Authorised Signatory SUGAM SERENITY LLP</p>	<p><i>Pragya</i> Partner / Authorised Signatory SUGAM SERENITY LLP</p>	<p><i>Subhas</i> Partner / Authorised Signatory SUGAM SERENITY LLP</p>	<p><i>Conti....</i> <i>Subhas</i> Partner / Authorised Signatory SUGAM SERENITY LLP</p>
<p><i>Rekha Saraf</i> Partner / Authorised Signatory</p>	<p><i>Subhas</i> Partner / Authorised Signatory</p>	<p><i>Subhas</i> Partner / Authorised Signatory</p>	

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**Vehicle Car Parking Charges**

C-3D-SLP--Mr. Sanjoy Sarkar - 2,45,536.00

**A/c Legal Charges**

4C-SLP--Mr. Ajit Kumar Majumder	-	18,000.00
3-2C-SS2--Ms. Bineeta Sengupta	6,360.00	-
3-4M-SS2--Mr. Sujay Das	7,395.00	-
3-5B-SS2--Mr. Kaustav Dey	7,455.00	-
Block-2-2-6G-Mr. Nazbul Hossain	7,410.00	-
Block-3-3-4B-Mr. Debadri Singha	7,455.00	-
Block-3-3-4D-Mrs. Poulami Dutta	6,500.00	-
Block-3-3-5L-Ms. Jhuma Gon	9,000.00	-
Block-3-3-6B-Mr. Shankha Subhra Khan	7,455.00	-
Block-3-3-7B-Mrs. Koyel Bhattacharyya	9,000.00	-
Sugam Griha Nirmaan Ltd. (Customer)		2,25,832.00

1,29,84,858.92	37,22,571.92
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**DETAILS OF OTHER LIABILITIES**

Bimal Chakraborty (Redemption Money)	-	4,070.00
Sudipto Manna (Redemption Money)	-	1,357.00
CGST On Sales Payable	31,492.00	1,696.00
CGST Reverse Charge Payable	12,198.00	1,15,200.00
GST Arrear (2017-18)	-	2.14
SGST On Sales Payable	31,492.00	1,696.00
Salary Payable	4,46,608.00	-
SGST Reverse Charge Payable	12,198.00	1,15,200.00
Professional Tax Payable	1,770.00	-
Sugam Park AOP	-	3,45,514.00
Tax Deducted at Source	62,682.00	1,17,492.00
SGM Builders Pvt. Ltd. Current A/C	7,13,474.29	-

**Retention Money**

Bimal Chakraborty (Redemption Money)	4,070.00	-
Chainpuri Piles Co.	1,61,207.02	-
Ganapati Infrastructure	83,745.54	-

**Excess Received from Commercial**

Dr. Sudip Kumar Das (1G)(Snity)	3,540.00	3,540.00
M/S. Debasish Biswas (C/1H)(Snity)	-	0.10
Mr. Arindam Sur, (C/2A)(Snity)	5,363.00	5,363.00
Mr. Arun Kumar Singh (C-2C)(Snity)	3,451.48	3,451.48
Mr. Ranjit Kumar Banerjee (E/4A)(Snity)	2,490.80	2,490.80
Mr. Shyamal Kumar Roy (B-4F)(Snity)	500.28	500.28
Mr. Subhabrata Sinha (D-4D)(Snity)	2,397.76	2,397.76
Mr. Syamal Mukherjee (A-Dup3B)(Snity)	1,888.00	1,888.00
Mr. Tapan Kumar Sen Gupta (Huf) (1A)(Snity)	1,526.76	1,526.76
Mr. Uttam Kumar Saha (C-4G)(Snity)	1,176.44	1,176.44
Mrs. Ananya Banerjee, (D/3E)(Snity)	-	5.90
Mrs. Gunja Sahay (B-2H)(Snity)	-	0.48
Mrs. Iva Ghosh (E-2D)(Snity)	3,470.60	3,470.60
Mrs. Iva Ghosh (E-2D)(Snity)		-

15,86,741.97	7,28,038.74
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SUGAM SERENITY LLP

*Ashok Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Prady*

Partner / Authorised Signatory

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*Lu Sak*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Rexha Saraf*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Subhas*

Partner / Authorised Signatory

SUGAM SERENITY LLP

*Roneel B. Bhattacharya*

Partner / Authorised Signatory





DETAILS OF TRADE RECEIVABLES

**Reimbursement from Commercial**

Dr. Amar Nath Shaw (D-4J)(Snity)	1,506.88	1,506.88
Dr. Prabodh Sachidanand Soreng (2G)(Snity)	916.00	916.00
Dr. Sadhana M Chatterjee (4F)(Snity)	1,525.76	1,525.76
Mr. Abhijit Dey (C-1I)(Snity)	1,175.84	1,175.84
Mr. Abhisek Bhattacharya (E-3C)(Snity)	-	1.00
Mr. Achintya Kumar Das (B-Dup2)(Snity)	2,048.08	2,048.08
Mr. Ali Shahnawaz Akbar (D-2H)(Snity)	1,150.52	1,150.52
Mr. Alok Debnath (D-3D)(Snity)	200.00	200.00
Mr. Anand Kumar, (D/3C)(Snity)	2,546.56	2,546.56
Mr. Animesh Ghosh (D-1A)(Snity)	-	7,186.20
Mr. Aniruddha Kumar (2E)(Snity)	1,023.40	1,023.40
Mr. Aniruddha Ray (B/3D)(Snity)	1,155.24	1,155.24
Mr. Anup Ghosh (Studio-A/4K)(Snity)	8,146.20	8,146.20
Mr. Apurba Das (A/3I)(Snity)	1,524.04	1,524.04
Mr. Asesh J Chakrabarti (1E)(Snity)	-	10,663.68
Mr. Bikash Kumar Singh (B-1I)(Snity)	497.00	497.00
Mr. Bishnupada Mandal (3E)(Snity)	1,522.92	1,522.92
Mr. Bishwajit Sinha (B-4H)(Snity)	9,000.00	9,000.00
Mr. Deepak Kumar Nag (1D)(Snity)	1,493.12	1,493.12
Mr. Debabrata Roy (B/3A)(Snity)	2,888.06	2,888.06
Mr. Gitesh Chaturvedi (D-3A)(Snity)	4,688.68	4,688.68
Mr. Goutam Ghosh (B-1F)(Snity)	499.72	499.72
Mr. Himansu Kumar Sarkar (A-2F)(Snity)	1,522.40	1,522.40
Mr. Jayabrata Bhattacharya (1I)(Snity)	1,524.56	1,524.56
Mr. Jayanta Bhattacharyya (C-3I)(Snity)	1,176.16	1,176.16
Mr. Jitendra Kumar Dash, (D-4A)(Snity)	1,437.56	1,437.56
Mr. Joydeep Dasgupta (B-Dup 3)(Snity)	43,018.08	43,018.08
Mr. Joydip Deb (1H)(Snity)	1,416.00	1,416.00
Mr. Krishnendu Bhattacharya (A-3H)(Snity)	2,832.00	2,832.00
Mr. Manish Agrawal (4A)(Snity)	13,710.00	13,710.00
Mr. Moni Shankar Mondal (C-1G)(Snity)	1,176.48	1,176.48
Mr. Muktasarathi Bhattacharya (2A)(Snity)	1,522.44	1,522.44
Mr. Niranjan Kumar (E-1B)(Snity)	991.52	991.52
Mr. Nishit Chandra Chandra (C-2G)(Snity)	-	12,941.68
Mr. Pallav Sah, (D-3F)(Snity)	4,599.76	4,599.76
Mr. Partho Sarkar (C-2H)(Snity)	33,329.12	33,329.12
Mr. Pradipta Mukherjee (2C)(Snity)	1,133.44	1,133.44
Mr. Pranav Kumar (C-2F)(Snity)	2,544.04	2,544.04
Mr. Rahul Sharma, (D-4B)(Snity)	4,320.48	4,320.48
Mr. Rai Mohan Sinha (C-4E)(Snity)	658.76	658.76
Mr. Randeep Kumar (D-2D)(Snity)	2,161.48	2,161.48
Mr. Ravi Ranjan (3H)(Snity)	1,416.00	1,416.00
Mr. Rizwan Ahmad, (D-4K)(Snity)	3,083.52	3,083.52
	<b>1,67,081.82</b>	<b>1,97,874.38</b>

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SUGAM SERENITY LLP

*Abhokaraj.*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pranav*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*h-r-sah*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Reicha Saig*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Sukumar*  
Partner / Authorised Signatory

SUGAM SERENITY LLP

*Pranav or Reicha*  
Partner / Authorised Signatory



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B/f	1,67,081.82	1,97,874.38
Mr. Saikat Sarkar (B/2C)(Snity)	1,163.52	1,163.52
Mr. Samya Chakravarty (B--1D)(Snity)	1,155.44	1,155.44
Mr. Somsubhro Gupta (1F)(Snity)	1,524.56	1,524.56
Mr. Subhabrata Banerjee (D-1G)(Snity)	1,203.08	1,203.08
Mr. Subhadipta Guha (E-3A)(Snity)	1,495.08	1,495.08
Mr. Subhajit Sahoo (D-4H)(Snity)	1,150.52	1,150.52
Mr. Subir Bhaumik (D-3J)(Snity)	1,549.08	1,549.08
Mr. Subir Das (B--Dup1)(Snity)	8,298.08	8,298.08
Mr. Subir Paul Choudhury (B-2B)(Snity)	1,162.32	1,162.32
Mr. Subrata Bhattacharjee, (B/3C)(Snity)	5,812.72	5,812.72
Mr. Suhas Kumar Mukherjee (D-2I)(Snity)	5,948.24	5,948.24
Mr. Sumit Deb (4L)(Snity)	574.68	574.68
Mr. Sunirmal Banerjee (D-4I)(Snity)	2,973.60	2,973.60
Mr. Suvankar Saha (B-3F)(Snity)	16,419.72	16,419.72
Mr. Swapan Kumar Garai (4I)(Snity)	1,522.76	1,522.76
Mr. Swapan Kumar Saha (C-3F)(Snity)	3,433.40	3,433.40
Mr. Syamal Basak (C-Dup7)(Snity)	2,103.96	2,103.96
Mr. Tonmoy Ghosh (E-2C)(Snity)	-	10,354.52
Mr. Vikash Kumar Roy (D-1K)(Snity)	1,451.76	1,451.76
Mr. Vilas D. Nasare (C-Dup10-3Rd & 4Th Fl)(Snity)	1,599.96	1,599.96
Mr. Vishwajeet Kumar (C-3C)(Snity)	1,150.52	1,150.52
Mr. Yudhajit Ray (D-2C)(Snity)	1,139.94	1,139.94
Mrs. Abhilasha Dey, (C--1F)(Snity)	1,147.84	1,147.84
Mrs. Alka Sharma (D-1F)(Snity)	565.86	565.86
Mrs. Barnali Chatterjee (E-3D)(Snity)	1,152.40	1,152.40
Mrs. Durga Ranjit Karmakar (B/3B)(Snity)	2,905.72	2,905.72
Mrs. Joyita Dey (B-1H)(Snity)	1,496.72	1,496.72
Mrs. Karabi Bharadwaj (A/2B)(Snity)	4,478.32	4,478.32
Mrs. Nibedita Samanta (D -- 3K)(Snity)	1,431.92	1,431.92
Mrs. Pallavi Majumdar (3G)(Snity)	1,823.32	1,823.32
Mrs. Payel Dey (C-3G)(Snity)	1,178.08	1,178.08
Mrs. Purobi Mandal (D-1J)(Snity)	1,506.32	1,506.32
Mrs. Rashmi Das (B/3H)(Snity)	2,403.52	2,403.52
Mrs. Rinku Kumari (3D)(Snity)	4,690.50	4,690.50
Mrs. Saheli Kanjilal (C-4A)(Snity)	1,142.40	1,142.40
Mrs. Sahin Mallick (E-4C)(Snity)	2,951.52	2,951.52
Mrs. Saptami Adhikary (B-3E)(Snity)	4,569.00	4,569.00
Mrs. Sucheta Das (E-2B)(Snity)	1,463.92	1,463.92
Mrs. Suchismita Dutta (B-4G)(Snity)	1,136.44	1,136.44
Mrs. Suchita Minj (B-2E)(Snity)	1,523.40	1,523.40
Mrs. Susmita Bakshi (E-4D)(Snity)	1,154.40	1,154.40
Mrs. Susmita Roy (C-2B)(Snity)	1,159.96	1,159.96
Mrs. Tasnima Afrose (C-3H)(Snity)	4,761.32	4,761.32
Mrs. Tripti Ghosh (3A)(Snity)	6,858.00	6,858.00
Ms. Atashi Gupta (3K)(Snity)	1,880.60	1,880.60
Ms. Smaranika Debnath (D-4G)(Snity)	1,201.24	1,201.24
Ms. Nabanita Das (B-1E)(Snity)	1,522.20	1,522.20
Ms. Soma Shao (B/4B)(Snity)	5,768.72	5,768.72
	<u>2,91,788.40</u>	<u>3,32,935.48</u>

SUGAM SERENITY LLP  
*Ashok Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Pranay*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*L. Saha*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Suhelata*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Arundhati*  
Partner / Authorised Signatory





DETAILS OF LOANS AND ADVANCES

Alexia Dealers Pvt. Ltd.	23,188.25	-
Basu Enterprise	40,000.00	-
Erode Merchants Pvt. Ltd.	23,188.25	-
EXL Computers	-	2,038.00
Imam Hossain	43,535.00	43,535.00
Khaitan Electronics	-	4,500.00
KKC Input Credit Reversed	591.00	591.00
Lokenath Engineering	62,701.00	1,02,615.00
Nuvoco Vistas Corporation Ltd.	7,500.00	
Ruma Naskar	25,000.00	-
Radiant	6,136.00	6,136.00
Sugam Serenity Apartment Owners Association	1,21,570.60	-
Shelter(Prakriti)	7,52,000.00	7,52,000.00
Ultratech Cement Ltd.	5,800.00	-
<b><u>Balance with the Revenue Authorities:</u></b>		
Advance Tax	8,50,000.00	5,00,000.00
Income Tax Refundable (A.Y. 2021-22)	5,00,000.00	-
Income Tax Refundable AY 2019-20	3,82,655.00	5,10,128.00
TDS Excess Payment	1,926.00	1,926.00
TDS Refundable (A.Y. 2020-21)	38,518.00	33,15,271.00
CGST Credit Available	-	11,169.23
CGST Payable	-	14,579.05
GST Payable Provisional against Advance	-	26,750.00
GST Provisional Reverse Charge Credit Available	-	3,660.00
GST Reverse Charge Provisional Credit against Advance	-	82,494.00
GST - Prior Years upto 31.03.2021	1,80,815.77	-
IGST Credit Available	-	19,024.27
SGST Credit Available	-	11,169.23
SGST Payable	-	11,972.13
	30,65,124.87	54,19,557.91

DETAILS OF OTHER CURRENT ASSETS

<u>Advance Against Land</u>		
Alexia Dealers Pvt. Ltd. Security Deposit Refundable	5,00,000.00	70,00,000.00
Erode Merchants Pvt. Ltd. Security Deposit Refundable	30,00,000.00	70,00,000.00
Alexia Dealers Pvt. Ltd. S D Refundable (Sugam Prakriti)	1,25,000.00	1,25,000.00
Arya Projects Ltd. S D Refundable (Sugam Prakriti)	1,25,000.00	1,25,000.00
Erode Merchants Pvt. Ltd. S D Refundable (Sugam Prakriti)	1,25,000.00	1,25,000.00
Sugam Griha Nirmaan Ltd. S D Refundable (Sugam Prakriti)	1,25,000.00	1,25,000.00
Security Deposit Construction Meter (Sugam Prakriti)	64,782.00	-
	40,64,782.00	1,45,00,000.00

Contd....

SUGAM SERENITY LLP  
*Ashok Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Prakash*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Anand Mah*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Subhasan*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Biswajit or Bhaskar*  
Partner / Authorised Signatory



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2/5, Sarat Bose Road, Unit-1F,  
Kolkata - 700 020

B/f	40,64,782.00	1,45,00,000.00
<u>Others</u>		
Harish Modi Current Account	1,26,993.06	1,992.98
Prepaid Expenses	47,157.40	1,42,927.00
Reimbursement of Legal Expenses	6,10,000.00	5,50,000.00
Arya Projects Ltd.	23,188.25	-
GST Provisional Reverse Charge Credit Available	6,300.00	-
Google India Pvt Ltd	6,789.00	-
Facebook India Online Services Pvt Ltd	5,304.00	-
<u>Flat A/c</u>		
4C-SLP--Mr. Ajit Kumar Majumder	-	20,23,600.00
C-3D-SLP--Mr. Sanjoy Sarkar	-	2,75,000.00
<u>Customers</u>		
3-2C-SS2--Ms. Bineeta Sengupta	5,70,647.00	-
3-5B-SS2--Mr. Kaustav Dey	6,54,568.00	-
Block-3-3-2L-Mrs. Arundhati Sen	2,79,798.00	-
Block-3-3-4B-Mr. Debadri Singha	6,91,714.00	-
Block-3-3-5G-Mrs. Rita Banerjee (Cancelled)-137	2,95,664.00	-
Block-3-3-5K-Mr. Soumitra Mazumdar	2,26,994.50	-
Block-3-3-6B-Mr. Shankha Subhra Khan	6,97,737.85	-
Block-3-3-7E-Mrs. Sangita Mukherjee Bhattach (Cancelled)-108	2,47,559.00	-
Block-3-3-7G-Mr. Dipayan Bhattacharya (Cancelled)-108	2,98,670.00	-
<u>A/c Vehicle Parking</u>		
4C-SLP--Mr. Ajit Kumar Majumder	-	21,240.00
Block-3-3-2L-Mrs. Arundhati Sen	400.00	-
Block-3-3-5G-Mrs. Rita Banerjee (Cancelled)-137	400.00	-
Block-3-3-7G-Mr. Dipayan Bhattacharya (Cancelled)-108	400.00	-
<u>LEGAL CHARGES (Flat A/c)</u>		
3-2C-SS2--Ms. Bineeta Sengupta	7,504.00	-
3-5B-SS2--Mr. Kaustav Dey	8,797.00	-
Block-3-3-4B-Mr. Debadri Singha	8,797.00	-
Block-3-3-6B-Mr. Shankha Subhra Khan	8,797.00	-
	88,88,961.06	1,75,14,759.98

SUGAM SERENITY LLP  
*Ashok Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Pradyum*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Debadri*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Rekha Saraf*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Subhasree*  
Partner / Authorised Signatory

SUGAM SERENITY LLP  
*Pradyum*  
Partner / Authorised Signatory

