

**SONI ROY & ASSOCIATES**  
(CHARTERED ACCOUNTANTS)

DE- 50, STREET NO- 320  
ACTION AREA-1, NEWTOWN  
KOLKATA- 700156  
stfskol@gmail.com  
MOB- 8583055987

**AUDITORS REPORT**

We have audited the attached balance sheet of M/s. of SUN PARIVAR BUILDERS LLP of 21/7,4<sup>th</sup> Floor, FL 4a, Aswini Dutta Road, Kolkata-700029 PAN : AETFS1482B and Profit & Loss Account for the year ended of 31.3.2025 on that date which are in agreement with the books of account.

We have obtained all the information and explanation which to the best of our Knowledge and belief, were necessary for the purpose of the audit. In our opinion, proper books of account has been kept by the Assessee so far as appears from our examinations of Balance Sheet as on 31-03-2025 and Profit & loss account for the accounting year ended on 31-03-2025

In our opinion and the best of our information and according to explanations Given to us, the said accounts give the true & fair view.

1. In the case of the Balance Sheet, of the state affair of the above named Assesse as at 31<sup>st</sup>, March, 2025.
2. In the case of the Profit & Loss Account of the profit of the above named, Subject to tax for the accounting Year ending on 31<sup>st</sup> March , 2025.

In our opinion and to the best of our information and according to explanation given to us , These all are true and correct.

Place : KOLKATA

Date : 17-11-25

In terms of our report of even date  
For Soni Roy & Associates  
Chartered Accountants

*Soni Roy*  
Soni Roy

M. No.-304796  
FRN:328048E



**M/S. SUN PARIVAR BUILDERS LLP**  
**21/7, 4TH FLOOR, FL 4A, ASWINI DUTTA ROAD, KOLKATA-700029**  
**Statement of Assets & Liabilities as at 31st March 2025**

	Particulars	Note	31 March 2025	31 March 2024	(Amount in Rs.)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>				
1	Partners' Funds				
(a)	Partners' Capital Account	3a	1,00,000	1,00,000	
	(i) Partners' Contribution	3b	-		
	(ii) Partners' Current Account	4	2,240	2,103	
(b)	Reserves and surplus		1,02,240	1,02,103	
2	<b>Non-current liabilities</b>				
(a)	Long-term borrowings	5	-	-	
(b)	Deferred tax liabilities (Net)	6	-	-	
(c)	Other long-term liabilities	7	-	-	
(d)	Long-term provisions	8	-	-	
3	<b>Current liabilities</b>				
(a)	Short-term borrowings	5	10,60,000.00	3,25,000.00	
(b)	<b>Trade payables</b>				
(c)	Other current liabilities	10	-	-	
(d)	Short-term provisions	8	1,015.00	941.00	
	<b>Total</b>		10,61,015.00	3,25,941.00	
			11,63,255	4,28,044.00	
<b>II</b>	<b>ASSETS</b>				
1	<b>Non-current assets</b>				
(a)	Property, Plant and Equipment and Intangible assets				
(i)	Property, Plant and Equipment	11	24,826.55	30,822.00	
(ii)	Intangible assets	11	-	-	
(iii)	Capital work in progress	11	-	-	
(iv)	Intangible asset under development	11	-	-	
(b)	Non-current investments	12	-	-	
(c)	Deferred tax assets (Net)	6	-	-	
(d)	Long Term Loans and Advances	13	-	-	
(e)	Other non-current assets	14	-	-	
			24,826.55	30,822.00	
2	<b>Current assets</b>				
(a)	Current investments	12	-	-	
(b)	Inventories	15	36,470.00	25,261.00	
(c)	Trade receivables	16	-	-	
(d)	Cash and bank balances	17	1,09,322.00	31,961.00	
(e)	Short Term Loans and Advances	13	9,92,636.00	3,40,000.00	
(f)	Other current assets	18	-	-	
	<b>Total</b>		11,38,428.00	3,97,222.00	
	<b>Brief about the Entity</b>		11,63,255	4,28,044.00	
<b>Dt.</b>	<b>17-11-25</b>	<b>1</b>			



SUN PARIVAR BUILDERS LLP

UDIN: 23304796 BMLDVT 2297

SUN PARIVAR BUILDERS LLP

Monalisa Kamdar



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**M/S. SUN PARIVAR BUILDERS LLP**  
**21/7, 4TH FLOOR, FL 4A, ASWINI DUTTA ROAD, KOLKATA-700029**  
**Statement of Profit and Loss for the year ended 31st March 2025**

(Amount In Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	2,55,750	2,14,350
II	Other Income	20	150	-
III	<b>Total Income (I+II)</b>		<b>2,55,900</b>	<b>2,14,350</b>
IV	<b>Expenses:</b>			
(a)	Cost of goods sold	21	1,54,511	1,38,469
(b)	Employee benefits expense	22	25,197	28,012
(c)	Finance costs	23	-	-
(d)	Depreciation and amortization expense	24	5,995	8,631
(e)	Other expenses	25	62,942	32,194
	<b>Total expenses</b>		<b>2,48,645</b>	<b>2,07,306</b>
V	<b>Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)</b>		<b>7,255</b>	<b>7,044</b>
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	<b>Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)</b>		<b>7,255</b>	<b>7,044</b>
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	<b>Profit before Partners' Remuneration and tax (VII-VIII)</b>		<b>7,255</b>	<b>7,044</b>
X	<b>Partners' Remuneration</b>		<b>4,000</b>	<b>4,000</b>
XI	<b>Profit before Tax (IX-X)</b>		<b>3,255</b>	<b>3,044</b>
XII	<b>Tax expense:</b>			
(a)	Current tax		1,015	941
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)		-	-
		6	<b>1,015</b>	<b>941</b>
XIII	<b>Profit/(Loss) for the period from continuing operations (XI-XII)</b>		<b>2,240</b>	<b>6,103</b>
XIV	<b>Profit/(loss) from discontinuing operations</b>		-	-
XV	<b>Tax expense of discontinuing operations</b>		-	-
XVI	<b>Profit/(loss) from discontinuing operations (after tax) (XIV-XV)</b>		-	-
XVII	<b>Profit/(Loss) for the year (XIII+XVI)</b>		<b>2,240</b>	<b>2,103</b>
	<b>The accompanying notes are an integral part of the financial statements</b>			



Dt. 17.11.25

SUN PARIVAR BUILDERS LLP

PARTNER

In terms of our report of even date  
 For Soni Roy & Associates  
 Chartered Accountants  
 Soni Roy  
 M. No.-304796  
 FRN:328048E

SUN PARIVAR BUILDERS LLP

Monalisa Komdar  
 PARTNER



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M/S. SUN PARIVAR BUILDERS LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3a Partners Contribution Account

(Amount in Rs.)										
Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
1	TUSHAR S KAMDAR	100000	50%	50000	0	0	0	0		50,000.00
2	MONALISA KAMDAR	100000	50%	50,000	-	-	-	-		50,000.00
3										-
4										-
				1,00,000	-	-	-	-	-	1,00,000
Previous Year (PY)				1,00,000.00	-	-	-	-	-	1,00,000.00

Note - 3b Partners Current Account

(Amount in Rs.)									
Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 20XX (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 20XX (Closing Balance)
1									-
2									-
3									-
4									-
Previous Year (PY)				-	-	-	-	-	-



In terms of our report of even date  
For Soni Roy & Associates  
Chartered Accountants  
Soni Roy  
M. No.-304795  
FRN:328048E

SUN PARIVAR BUILDERS LLP  
PARTNER

SUN PARIVAR BUILDERS LLP  
Monalisa KAMDAR  
PARTNER



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(Amount in Rs.)

4	Reserves and surplus			31 March 2025	31 March 2024		
		31 March 2025	31 March 2024	31 March 2025	31 March 2024		
(a)	Capital Reserve				-		
(b)	Revaluation Reserve	-	-		-		
(c)	Other Reserve (Please specify)	-	-		-		
(d)	Undistributed Surplus (Balance from statement of profit and loss)	2,240	2,103		-		
	Total	2,240	2,103		-		
5	Borrowings			Long Term	Short Term		
				31 March 2025	31 March 2024	31 March 2025	31 March 2024
(a)	<u>Secured</u>						
	Term loans						
	from banks						
	from other parties						
	Loans repayable on demand			NA	NA		
	from banks			NA	NA		
	from other parties			NA	NA		
(c)	Deferred payment liabilities						
(d)	Loans and advances from related parties						
(e)	Long term/current maturities of finance lease obligation						
(f)	Other loans advances (specify nature)						
	Total (A)						
(a)	<u>Unsecured</u>						
	Term loans						
	from banks						
	from other parties						
	Loans repayable on demand			NA	NA		
	from banks			NA	NA		
	from other parties			NA	NA		
(c)	Deferred payment liabilities						
(d)	Loans and advances from related parties						
(e)	Long term/current maturities of finance lease obligation						
(f)	Other loans advances (specify nature)						
	Total (B)						
	Total (A) + (B)						
	Foot Note:						
(i)	Nature of the Security to be specified separately.						
(ii)	Terms of repayment of terms loans and other loans shall be stated.						
(iii)	Where loans guaranteed by partners aggregate of such amount under each head shall be disclosed.						
6	Deferred tax liabilities/(asset) (Net)	31 March 2024	Charge/ (benefit) for the year	31 March 2024			
	Deferred tax asset						
	Expenses provided but allowable in Income Tax on payment basis						
	Provision for doubtful debts						
	Difference between book depreciation & tax depreciation*						
	Others (please specify)						
	Gross deferred tax asset (A)						
	Deferred tax liability						
	Difference between book depreciation & tax depreciation*						
	Others (please specify)						
	Gross deferred tax liability (B)						
	Net deferred tax liability/(asset) (B-A)						

In terms of our report of

Soni Roy &amp; Associates

Chartered Accountants

Soni Roy

M. No.-304796  
FRN:326048E.

SUN PARIVAR BUILDERS LLP

PARTNER

SUN PARIVAR BUILDERS LLP

Monalisa Kamdar

PARTNER



M/S. SUN PARIVAR BUILDERS LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

7	Other long term liabilities Advance from customers Others (please specify) Total Other long term liabilities	31 March 2025		31 March 2024	
		-		-	
		-		-	
		-		-	
8	Provisions	Long term	Short term		
	(a) Provision for employee benefits	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	(b) Other provisions Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____) Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return) Other (specify nature) Total Provisions			1,015	941
####	Trade payables	31 March 2025	31 March 2024		
	(a) Total outstanding dues of micro, small and medium enterprises (b) Total outstanding dues of creditors other than micro, small and medium enterprises Total Trade payables				
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:				
	Particulars			31 March 2025	31 March 2024
	(a) Amount remaining unpaid to any supplier at the end of each accounting year: Principal Interest Total				
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.				
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.				
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.				
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.				
10	Other current liabilities	31 March 2025	31 March 2024		
	(a) Current maturities of finance lease obligations (Refer note XX) (b) Interest accrued but not due on borrowings (c) Interest accrued and due on borrowings (d) Income received in advance (e) Unearned revenue (f) Goods and Service tax payable (g) TDS payable (h) Other payables (specify nature) Total Other current liabilities				

SUN PARIVAR BUILDERS LLP

*Ranu*  
PARTNER

In terms of our report of even date  
For Soni Roy & Associates  
Chartered Accountants

*Soni Roy*

Soni Roy  
M. No.-304796  
FRN:328048E



SUN PARIVAR BUILDERS LLP

*Mona Lisa Kamdar*

PARTNER



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M/S. SUN PARIVAR BUILDERS LLP  
 Notes forming part of the Financial Statements for the year ended 31st March, 2025

11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Computer	Office equipment	Furniture & Fixtures	Vehicles	Others	Total
<b>Gross Block</b>								
At 1 April 2024			23,780.00	9,554.00	18,960.00			52,294.00
Additions								-
Deductions/Adjustments								-
At 1 April 2024			23,780.00	9,554.00	18,960.00			52,294.00
Additions								-
Deductions/Adjustments								-
At 31 March 2024			23,780.00	9,554.00	18,960.00			52,294.00
At 31 March 2025			23,780.00	9,554.00	18,960.00			52,294.00
<b>Depreciation/Adjustments</b>								
At 1 April 2024			15,219.00	2,651.00	3,602.00			21,472.00
Additions								-
Deductions/Adjustments								-
At 1 April 2024			15,219.00	2,651.00	3,602.00			21,472.00
Additions			3,424.00	1,035.45	1,536.00			5,995.45
Deductions/Adjustments								-
At 31 March 2024			15,219.00	2,651.00	3,602.00			21,472.00
At 31 March 2025			18,643.00	3,686.45	5,138.00			27,467.45
<b>Net Block</b>								
At 31 March 2024			8,561.00	6,903.00	15,358.00			30,822.00
At 31 March 2025			5,137.00	5,867.55	13,822.00			24,826.55

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS								
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Receipe/formulae/model/design prototype	License and franchise	Others (specify nature)
<b>Gross Block</b>									
At 1 April 20X1									
Additions		In terms of our report of even date							
Deductions/Adjustments									
At 1 April 20X0	For Soni Roy & Associates Chartered Accountants								
Additions									
Deductions/Adjustments									
At 31 March 20X2	Soni Roy								
At 31 March 20X1	M. No.-304796								
Amortization/Adjustment	HRN:3280488								
At 1 April 20X1									
Additions									
Deductions/Adjustments									
At 1 April 20X0									
Additions									

SUN PARIVAR BUILDERS LLP

PARTNER

SUN PARIVAR BUILDERS LLP

PARTNER

Monalisa Kamdar



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## PARTNER



Terms of our report of even date  
of Soni Roy & Associates  
Chartered Accountants

SUN PARIVAR BUILDERS LLP  
Monalisa Komdar

## PARTNER

MVS. SUN PARIYAR BUILDERS LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(b)	Loans advances to partners or relative of partners						
(c)	Other loans and advances (specify nature)					9,92,636	3,40,000
	Prepaid expenses					-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. _____ (previous year Rs. _____)]					-	-
	CENVAT credit receivable					-	-
	VAT credit receivable					-	-
	Service tax credit receivable					-	-
	GST input credit receivable					-	-
	Security Deposits					-	-
	Balance with government authorities					-	-
		(b)					
		-	-			9,92,636	3,40,000
		-	-			9,92,636	3,40,000
				Long Term	Short Term		
				31-March-20XX	31-March-20XX	31-March-20XX	31-March-20XX
B	Loans and advances (Unsecured)						
(a)	Capital advances						
	Considered good					-	-
	Doubtful					-	-
	Less: Provision for doubtful advances					-	-
(b)	Loans advances to partners or relative of partners						
(c)	Other loans and advances (specify nature)						
		(b)					
		-	-			-	-
		-	-			-	-
		-	-			-	-
		-	-			-	-
		-	-			-	-
		-	-			-	-
						9,92,636	3,40,000
	Total (A + B)						
14	Other non-current assets					31-03-2025	31-03-2024
(a)	Security Deposits					-	-
(b)	Prepaid expenses					-	-
(c)	Others (specify nature)					-	-
	Total other non-current other assets						
15	Inventories					31-03-2025	31-03-2024
(c)	Finished goods					36,470	25,261
	Total					36,470	25,261
16	Trade receivables					31-03-2025	31-03-2024
	Outstanding for a period less than 6 months from the date they are due for receipt					-	-
(a)	Secured Considered good					-	-
(b)	Unsecured Considered good					-	-
(c)	Doubtful					-	-
	Less: Provision for doubtful receivables					-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt					-	-
(a)	Secured Considered good					-	-
(b)	Unsecured Considered good					-	-
(c)	Doubtful					-	-
	Less: Provision for doubtful receivables					-	-
	Unbilled receivables					-	-
	Total					-	-
17	Cash and Bank Balances					31-03-2025	31-03-2024
A	<u>Cash and cash equivalents</u>						
(a)	On current accounts					60,110	10,000
(b)	Cash credit account (Debit balance)					-	-
(c)	Fixed Deposits					-	-
(d)	Deposits with original maturity of less than three months					-	-
(d)	Cheques, drafts on hand					49,212	11,961
(e)	Cash on hand					1,09,322	21,961
	Total						
B	<u>Other bank balances</u>						
(a)	Bank Deposits					-	-
(iv)	FD					-	10,000
	Total other bank balances					1,09,322	31,961
	Total Cash and bank balances						
18	Other current assets					31-03-2025	31-03-2024
	(Specify nature)						
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)						

do not fit into any other asset categories

SUN PARIVAR BUILDERS LLP  
Monalisa Kamdar  
PARTNER



SUN PARIVAR BUILDERS LLP  
*Danish*  
PARTNER

(Amount in Rs.)

		31 March 2025	31 March 2024
19	Revenue from operations		
(a)	Sale of products	2,55,750	2,14,350
(b)	Sale of services	-	-
(c)	Grants or donations received	-	-
(d)	Other operating revenue	-	-
	Revenue from operations (Gross)	2,55,750	2,14,350
	Less: Excise duty	-	-
	Revenue from operations (Net)	2,55,750	2,14,350
20	Other income		
(a)	Interest income	150	-
(b)	Dividend Income	-	-
(c)	Net gain on sale of Investments	-	-
(d)	Other non-operating income (Please specify)	-	-
	Total other income	150.00	-
21	Cost of goods sold (Delete whatever is not applicable)		
(A)	Cost of raw material consumed		
	Raw material consumed		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of raw material consumed	(i)	-
	Packing material consumed (if considered as part of raw material)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of packing material consumed	(ii)	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year	-	-
(ii)	Add : Purchases during the year	-	-
(iii)	Less: Inventory at the end of the year	-	-
	Cost of other material consumed	(III)	-
	Total raw material consumed (A)	(I+II+III)	-
B	Purchases of stock-in-trade		
(i)	--		
(ii)	--		
(iii)	--		
	Total (B)	1,65,720	1,54,360
		1,65,720.00	1,54,360.00
C	Changes in Inventories of finished goods, work in progress and stock-in trade		
	Inventories at the beginning of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	25,261	9,370
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	36,470	25,261
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)	36,470	25,261
	Total (A+B+C)	-11,209.00	-15,891.00
		1,54,511.00	1,38,469.00

In terms of our report of even date  
 For Soni Roy & Associates  
 Chartered Accountants  
 Soni Roy  
 M. No.-304796  
 FRN:328048E



SUN PARIVAR BUILDERS LLP



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**M/S. SUN PARIVAR BUILDERS LLP**

Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
<b>22 Employee benefits expense</b>		
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	23,610	26,910
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	1,587	1,102
<b>Total Employee benefits expense</b>	<b>25,197</b>	<b>28,012</b>
<b>23 Finance cost</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>Total Finance cost</b>	<b>-</b>	<b>-</b>
<b>24 Depreciation and amortization expense</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) on tangible assets (Refer note 11)	5,995	8,631
(b) on intangible assets (Refer note 11)	-	-
<b>Total Depreciation and amortization expense</b>	<b>5,995</b>	<b>8,631</b>
<b>25 Other Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Consumption of stores and spare parts	-	-
(b) Power and fuel	3,840	3,350
(c) Rent	-	-
(d) Repairs and maintenance - Buildings	-	-
(e) Repairs and maintenance - Machinery	-	-
(f) Insurance	-	-
(g) Rent, Rates and taxes, excluding, taxes on Income	-	-
(h) Labour charges	-	-
(i) Travelling expenses	6,330	5,925
(j) Auditor's remuneration (Refer note below)	-	-
(k) Printing and stationery	936	894
(l) Communication expenses	2,050	1,895
(m) Legal and professional charges	3,000	3,000
(n) Postage & stamps	415	365
(o) Business promotion expenses	2,230	1,740
(p) Commission	-	-
(q) Clearing and forwarding charges	-	-
(r) Loss on sale of Property, Plant and Equipment	-	-
(s) Subscription & donations	751	615
(t) Books & periodicals	3,500	3,500
(u) Accounting charges	28,320	-
(v) GST charges	-	-
(w) Provision for doubtful debts	11,570	10,910
(x) General expenses	62,942	32,194
<b>Total</b>		

**SUN PARIVAR BUILDERS LLP**

**PARTNER**



**SUN PARIVAR BUILDERS LLP**

**PARTNER**

*Mona Lisa Kamdar*

Terms of our report of even date  
for Soni Roy & Associates  
Chartered Accountants  
*Soni Roy*  
M. No.-304796  
FRN:328048E



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