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**S K AGRAWAL AND CO CHARTERED  
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN - AAV-2926  
FRN- 306033E/E300272

SUITE NOS : 606-608  
THE CHAMBERS, OPP. GITANJALI STADIUM  
1865, RAJDANGA MAIN ROAD, KASBA  
KOLKATA - 700 107  
PHONE : 033-4008 9902/9903/9904 / 9905  
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EMAIL : [Info@skagrwal.co.in](mailto:Info@skagrwal.co.in)

**INDEPENDENT AUDITOR'S REPORT**

**TO THE PARTNERS OF SRIJAN RESIDENCY LLP**

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

**Opinion**

We have audited the accompanying financial statements of SRIJAN RESIDENCY LLP ("the firm"), which comprise the Balance Sheet as at March 31, 2025, 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, the accompanying financial statements of the firm are prepared, in all material aspects, in accordance with the Limited Liability Partnership Act, 2008 and Limited Liability Rules, 2009 (as amended) and also give a true and fair view of the financial position of the firm as at March 31, 2025 and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for opinion**

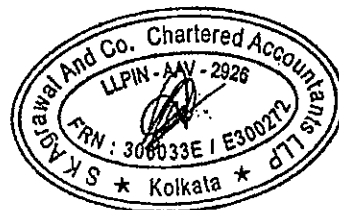
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's Responsibilities for the Audit of the Financial statements section of our report. We are independent of the firm in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the critical requirements that are relevant to our audit of financial statements and the Rules there under and we have fulfilled our ethical responsibilities in accordance with the 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.

**Emphasis of Matter**

We draw attention to Note 2-xv of the financial statements regarding the Company's investment in *Riya Manbhari LLP*. The effect of the Company's share of profit/loss from the said LLP has not been considered in these financial statements, as the relevant financial information of the LLP was not available to the management at the time of preparation of these financial statements. Our opinion is not modified in respect of this matter.

**Responsibility of Management for the Financial Statements**

The 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 firm in accordance with the accounting principles generally accepted in India, including the Accounting Standards as issued by ICAI, read with relevant rules issued thereunder. The responsibility also includes design, implementation and





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maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from misstatements, whether due to fraud or error.

In preparing the financial statements, partners are responsible for assessing the firm'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 firm or to cease operations, or has no realistic alternative but to do so.

The partners are also responsible for overseeing the firm's financial reporting process.

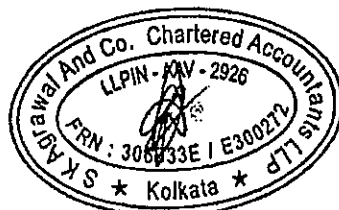
**Auditor's Responsibility or the Audit of the Financial Statements**

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 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, will exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatements 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 our resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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 material uncertainty, 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





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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 the partners 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 the partners 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.

**We further 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 firm 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.
- d) In our opinion the aforementioned Financial Statements comply with the Accounting Standards to the extent applicable.

**For S K Agrawal and Co Chartered Accountants LLP**

Chartered Accountants

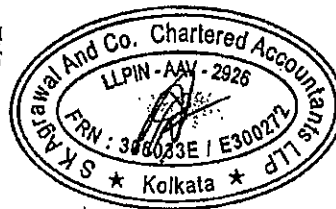
Firm's Registration No. 306033E/E300272

Vivek Agarwal  
Partner

Membership No.: 301571  
UDIN: 25301571BMG6TJ9948

Place: Kolkata

Date: 24 SEP 2025



**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**  
**BALANCE SHEET AS AT 31ST MARCH, 2025**

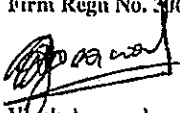
PARTICULARS		Notes	(Amount in INR)	
			31/03/2025	31/03/2024
1	<b><u>PARTNERS FUND AND LIABILITIES</u></b>			
1	<b><u>PARTNERS' FUNDS</u></b>			
(a)	<b><u>PARTNERS' CAPITAL ACCOUNT</u></b>			
(i)	Partners' Contribution	3	1,00,000	1,00,000
(ii)	Partners' Current Account	3a 3b	8,54,70,875	38,04,06,085
2	<b><u>NON-CURRENT LIABILITIES</u></b>			
(a)	Long Term Borrowings	4	36,80,20,071	7,43,85,656
(b)	Other Long Term Liabilities	5	3,84,28,352	2,66,08,890
(c)	Long Term Provisions	6	54,47,217	30,76,986
3	<b><u>CURRENT LIABILITIES</u></b>			
(a)	Short Term Borrowings	7	28,21,62,968	19,26,54,836
(b)	Trade Payables	8	12,44,92,311	4,50,54,604
(c)	Other Current Liabilities	9	4,00,01,08,512	2,87,15,14,403
(d)	Short-term provisions	10	1,55,466	30,48,767
	<b>TOTAL</b>		<b>4,90,43,85,772</b>	<b>3,59,68,50,227</b>
II	<b><u>ASSETS</u></b>			
1	<b><u>NON CURRENT ASSETS</u></b>			
(a)	Property, Plant & Equipment	11		
(i)	Property, Plant and Equipment		25,73,34,626	16,28,92,443
(ii)	Capital work in progress		31,99,779	-
(b)	Non Current Investments	12	15,15,44,737	14,19,56,054
(c)	Deffered Tax Assets	13	50,05,734	8,077
(d)	Long Term Loans & Advances	14	1,04,47,38,853	91,05,19,508
(e)	Other Non- Current Assets	15	61,20,364	43,54,854
2	<b><u>CURRENT ASSETS</u></b>			
(a)	Current Investments	16	9,29,34,228	19,38,46,479
(b)	Inventories	17	2,85,97,17,633	1,94,51,87,878
(c)	Cash & Bank Balances	18	27,57,32,707	12,14,49,225
(d)	Short Term Loans & Advances	19	19,85,08,417	20,47,96,128
(e)	Other Current Assets	20	95,48,693	18,39,582
	<b>TOTAL</b>		<b>4,90,43,85,772</b>	<b>3,59,68,50,227</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	3 to 29		

IN TERMS OF OUR REPORT OF EVEN DATE

For SRIJAN RESIDENCY LLP

For S K AGRAWAL and Co Chartered Accountants LLP

Chartered Accountants  
 Firm Regu No. 306033E/E300272

  
 Vivek Agarwal  
 Partner  
 Membership No. 301571

**SRIJAN RESIDENCY LLP**  
  
 DESIGNATED PARTNER / AUTHORISED SIGNATORY

Pawan Kumar Agrawal  
 (DIN No. 00206927)  
 Designated Partner

**SRIJAN RESIDENCY LLP**

  
 DESIGNATED PARTNER / AUTHORISED SIGNATORY

Ram Naresh Agarwal  
 (DIN No. 00206676)  
 Designated Partner

Place : Kolkata

Date : 24th September, 2025

UDIN: 25301571 BMGETM9948

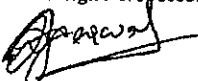
**SRIJAN RESIDENCY LLP**  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAH-2815

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2025**

PARTICULARS		Notes	(Amount in INR)	
			31/03/2025	31/03/2024
I	Revenue From Operation	21	72,42,85,592	1,28,56,45,720
II	Other Income	22	2,36,28,673	13,57,36,529
III	<b>Total Income (I + II)</b>		<b>74,79,14,265</b>	<b>1,42,13,82,249</b>
IV	<b>Expenses</b>			
(a)	Construction & Other expenses	23	1,23,23,27,992	95,95,33,454
(b)	Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade	24	(89,97,69,241)	(9,27,82,428)
(c)	Employee Benefits Expense	25	9,58,24,024	5,57,79,929
(d)	Depreciation & Amortization Expense	11A	4,85,24,049	2,02,27,593
(e)	Finance Cost	26	5,69,29,082	6,31,15,964
(f)	Others Expenses	27	15,17,73,763	22,78,58,773
	<b>Total Expenses</b>		<b>68,56,09,669</b>	<b>1,23,37,33,286</b>
IV	<b>Profit/(loss) before partners' remuneration and tax (III- IV)</b>		<b>6,23,04,596</b>	<b>18,76,48,963</b>
V	<b>Partners' Remuneration</b>		-	-
VI	<b>Profit before Tax (V-VI)</b>		<b>6,23,04,596</b>	<b>18,76,48,963</b>
	<b>Less : Tax Expenses</b>			
(a)	Current Tax		2,40,00,000	6,10,00,000
(b)	Excess/ Short provision of tax relating to earlier years		(3,73,280)	-
(c)	Deferred tax charge/ (benefit)		(49,97,657)	(8,077)
VII	<b>Profit/(Loss) for the period from continuing operations (V-VI)</b>		<b>4,36,75,533</b>	<b>12,66,57,040</b>
VIII	<b>Profit/(Loss) Carried Forward To Partners Current A/C</b>		<b>4,36,75,533</b>	<b>12,66,57,040</b>
	The accompanying notes are an integral part of the financial statements	3 to 29		

IN TERMS OF OUR REPORT OF EVEN DATE

For S K AGRAWAL and Co Chartered Accountants LLP  
Chartered Accountants  
Firm Regn No. 306033E/E300272



Vivek Agarwal  
Partner  
Membership No. 301571

Place : Kolkata  
Date : 24th September, 2025

UDIN: 25301571 BMGETM9948

For SRIJAN RESIDENCY LLP

**SRIJAN RESIDENCY LLP**

  
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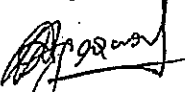
**SRIJAN RESIDENCY LLP**  
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**LLPIN : AAH-2815**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March 2025**

PARTICULARS	(Amount in INR)	
	2024-25	2023-24
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax And Extra Ordinary Items	6,23,04,596	18,76,48,963
Adjustments For		
Provision for Employee Benefits	24,33,699	27,07,384
Sundry Balance Written back	-	(1,383)
Profit on Sales of PPE	(1,18,174)	(55,094)
Interest on Loans	(8,54,956)	20,44,980
Provision Written Back	(29,56,769)	-
Interest received on Deposits	(17,21,952)	(12,00,334)
Depreciation	4,85,24,049	2,02,27,593
Operating Profit Before Working Capital Changes	4,53,05,897	3,37,23,146
Adjustments For	10,76,10,493	21,13,72,109
Decrease( Increase) In Inventories	(91,45,29,756)	(44,02,28,099)
Decrease( Increase) In Other Non-Current	(17,65,510)	(16,51,827)
Decrease( Increase) In Other Current	(77,09,111)	(18,35,183)
(Decrease) Increase in Other Liabilities	1,12,91,17,179	1,34,71,14,236
(Decrease) Increase in Other Long Term Liabilities	1,18,19,462	1,55,90,200
(Decrease) Increase in Long Term Provisions	23,70,231	-
(Decrease) Increase in Short Term Provisions	(28,93,301)	14,89,693
(Decrease) Increase in Advances	(15,19,41,399)	(28,23,21,614)
(Decrease) Increase in Creditors & Other Payables	7,94,37,707	(3,25,54,743)
Cash generated from Operations	14,39,05,501.25	60,56,02,664
Less: Direct Taxes Paid	25,15,15,994	81,69,74,773
NET CASH FLOW FROM OPERATING ACTIVITIES	(3,01,70,134)	(7,31,12,463)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>	22,13,45,860	74,38,62,310
Purchase/(Sales) of PPE (Net)	(14,60,47,837)	(10,88,30,971)
Purchase of Non- Current Investment	(95,88,683)	(10,19,35,560)
Sales/(Purchase) of Fixed Deposits	1,46,18,096	(1,69,28,125)
Decrease (Increase) in Current Investment of LLP	1,09,12,251	1,96,04,180
Unsecured Loans Given	5,06,03,178	(2,48,40,000)
Investment in Land	(2,00,50,000)	14,65,24,950
Interest received on Deposits	17,21,952	12,00,334
NET CASH FLOW FROM INVESTING ACTIVITIES	(9,78,31,043)	(8,52,05,192)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Capital Withdrawn	(2,32,49,95,177)	(2,07,42,09,270)
Capital Introduction	1,98,63,84,435	1,68,45,84,254
Proceeds (repayment) of Loans (net)	38,31,42,547	(22,37,88,888)
Interest on Loans	8,54,956	(20,44,980)
NET CASH FLOW FROM FINANCING ACTIVITIES	4,53,86,761	(61,54,58,884)
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	16,89,01,579	4,31,98,235
<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>		
Cash Balance	13,696	13,696
Bank Balances (includes Fixed Deposit)	10,27,32,404	5,95,34,170
<b>CASH &amp; CASH EQUIVALENTS AT END OF THE YEAR</b>	10,27,46,100	5,95,47,865
Cash Balance	13,696	13,696
Bank Balances ( Including Fixed Deposits)	27,16,33,983	10,27,32,404
	27,16,47,678	10,27,46,100

**NOTE:**

The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in Accounting Standard - 3 "Cash Flow Statement." issued by The Institute of Chartered Accountants of India.

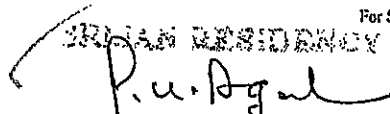
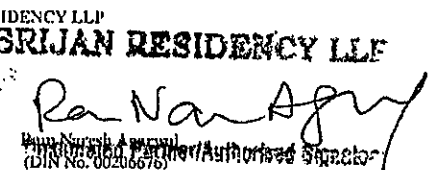
For S K AGRAWAL and Co Chartered Accountants LLP  
 Chartered Accountants  
 Firm Regn No. 306031E/E300272

  
 Vivek Agarwal  
 Partner  
 Membership No. 301571

Place : Kolkata  
 Date : 24th September, 2025

UDIN: 25301571B MGETN9948

For SRIJAN RESIDENCY LLP

   
**SRIJAN RESIDENCY LLP** **SRIJAN RESIDENCY LLP**  
 Designated Partner Designated Partner

**Notes-1:- Brief about the Entity**

**i) LLP Overview**

Srijan Residency LLP (the LLP) was incorporated with Registrar of Companies on 31st August, 2016 by way of conversion from Private Limited Company to Limited Liability Partnership as mutually agreed upon by the shareholders of the erstwhile Company. The Contribution of the LLP by the partners have been in the same proportion of their shareholding in the erstwhile Company.  
The LLP shall carry on the business of Real Estate Development, Purchase and Sale of Properties.  
The functional and presentation currency of the LLP is Indian Rupee -INR which is the currency of the primary economic environment in which the LLP operates.

**ii) Basis of Preparation of Financial Statement**

- (a) The LLP maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles under accrual method of accounting and as a going concern concept.
- (b) The LLP falls under Level -I entity as per Classification criteria determined by the Institute of Chartered Accountants of India (ICAI) and accordingly the accounts have been drawn in compliance to the Accounting Standards issued by ICAI to the extent applicable to such entities.

**Notes-2:- Summary of significant accounting policies**

**i) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

**ii) Current versus Non-current Classification**

- (a) The LLP presents assets and liabilities in the balance sheet based on current/ non-current classification.  
An asset is treated as current when it is:
  - Expected to be realized or intended to be sold or consumed in normal operating cycle.
- (b) Held primarily for the purpose of trading
  - Expected to be realized within twelve months after the reporting period, or
  - Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- (c) All other assets are classified as non-current.  
A liability is current when it is:
  - It is expected to be settled in normal operating cycle
- (d) It is held primarily for the purpose of trading
  - It is due to be settled within twelve months after the reporting period, or
  - There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- (e) The LLP classifies all other liabilities as non-current.
- (f) Deferred tax assets and liabilities are classified as non-current assets and liabilities.

**iii) Revenue Recognition**

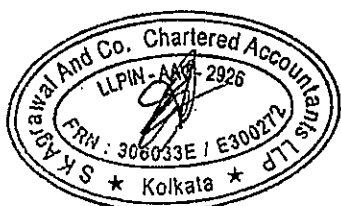
- Revenue from the ongoing construction work is recognised under the Percentage of Completion (POC) method. The stage of completion under the POC method is measured on the basis of actual cost incurred to the estimated cost of project. Cost incurred includes Cost of Land, Construction & development cost of project under execution subject to actual cost incurred being 25% or more of the total estimated cost of projects. The estimates including those of technical nature in respect of projected revenues, projected profits, projected costs, cost to complete & the foreseeable loss as reviewed periodically by the management and any effect of changes in estimates is recognised in the period as such changes are determined. Revenue is recognised by reference to the stage of completion as explained above, attributed to the work completed during the year.
- (a) Sales is exclusive of Goods & Service Tax since these taxes are leviable and payable on raising of demand on progressive basis. Advances from customers are carried over as current liability and proportionate amount is recognised as Revenue under POC method.
  - (b) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**iv) Inventories**

- (a) Raw Material is carried out at cost or NRV whichever is lower.
- (b) Construction Work-in-Progress is carried over at cost incurred.  
Expenditure directly relating to the construction activity is inventorised. Indirect expenditure incurred during construction period is inventorised as part of the indirect construction cost to the extent to which the expenditure is indirectly related to construction or are incidental thereto. Other indirect expenditure incurred during the construction period which are neither related to construction activity nor are incidental thereto, are charged to the Statement of Profit & Loss.  
Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.
- (c) Finished goods represent completed residential / commercial units that are held for sale in the ordinary course of business. These are valued at lower of cost and net realizable value (NRV), in accordance with Accounting Standard (AS) 2 - Valuation of Inventories.

**v) Property, Plant and Equipments and Intangible Assets**

- Property, Plant and Equipments are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.
- (a) Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance.  
Gain or losses arising from derecognition of property, plant and equipment are measured as the difference between net disposal proceeds and the carrying amount of the assets and is recognised in the Statement of Profit & Loss when the asset is derecognised.
  - (b) Fixed Assets are valued add cost less Accumulated Depreciation. Depreciation on Fixed Assets is provided for on Written Down Value Method As per Schedule II Companies Act, 2013



SRIJAN RESIDENCY LLP  
*P. U. Agul*  
DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP  
*Ranjan Agul*  
DESIGNATED PARTNER / AUTHORISED SIGNATORY

vi) Taxation

- Income Tax Expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" which includes current tax and deferred taxes. Deferred income tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences for earlier years.
- (a) Alternate Minimum Tax: AMT paid in a year is charged to the Statement of Profit and Loss as current tax. The LLP recognizes AMT credit available as an asset only to the extent there is convincing evidence that the LLP will pay normal income tax during the specified period, i.e. the period for which AMT credit is allowed to be carried forward.

vii) Employee Benefits

- (a) Provident Fund & Employees State Insurance plans are Defined contribution plans and LLP's Contribution are charged to Profit & Loss Account and/or carried to construction work in progress as per the accounting policy followed by the LLP.
- (b) Retirement Gratuity payable to employees is Defined Benefit Plan and Accrued liability calculated and provided on actuarial valuation carried out by Registered Valuer.
- (c) Liability towards encashable earned leaves is provided on the basis of accrued liability calculated by actuarial valuation carried out by Registered Valuer.
- (d) The current and non-current classification of gratuity liability and Leave encashment is based on the actuarial report.

viii) Borrowing

Borrowing costs relating to acquisition / construction of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one which necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

ix) Investment

- Investments which are realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. Current investments are carried in the financial statements at cost. All other investments are classified as long-term investments. Long-term investments are carried at cost. However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.
- (b) Long Term Investments are valued at cost. Expenses incurred during the year have been transferred to Investment in Land proportionately.
- (c) On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognised in the statement of profit and loss.

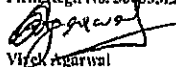
x) Provisions & Contingent Liabilities

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

xi) Brokerage and commission

Brokerage expenses have been charged to the profit and loss account for projects where revenues were recognised using the percentage of completion (POC) method. Furthermore, projects whose revenues is not recognised for not meeting the conditions outlined in the revised guidance note for real estate transactions issued by the ICAI, commission and brokerage payments made to selling agents are classified as prepaid expenses.

- xii) As the LLP's business activity during the year primarily falls within a single business and geographical segment, there are no additional disclosures to be provided under Accounting Standard 17 "Segment Reporting"
- xiii) Based on the information / documents available with the Limited Liability Partnership, no interest provisions / payments have been made by the limited liability partnership to such creditors, if any, and no disclosures thereof are made in these financial statements.
- xiv) Interest on Capital has not been provided/paid as per terms of Limited Liability Partnership Deed as mutually agreed upon amongst the partners.
- xv) The LLP has an investment in Riya Manbhari LLP. The effect of the Company's share of profit/loss from the LLP has not been considered in these financial statements, as the relevant financial information of the LLP is presently not available. The same will be accounted for as and when such information is received.
- xvi) Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

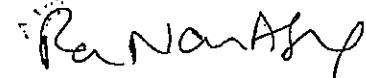
For S K AGRAWAL and Co Chartered Accountants LLP  
Chartered Accountants  
Firm Regn No. 304033E/E300272  
  
Vikas Agarwal  
Partner  
Membership No. 301571

Place : Kolkata  
Date : 24th September, 2025

UDIN: 25301571BMGETJ9948

SRIJAN RESIDENCY LLP  
  
DESIGNATED PARTNER / AUTHORISED SIGNATORY

Pawan Kumar Agarwal  
(DIN No. 00206927)  
Designated Partners

SRIJAN RESIDENCY LLP  
  
DESIGNATED PARTNER / AUTHORISED SIGNATORY

Ram Naresh Agarwal  
(DIN No. 00206676)  
Designated Partners

**SRIJAN RESIDENCY LLP**  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AA11-2815

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

**Note 3 : Partners Capital Account**

PARTICULARS	Profit Sharing Ratio	AS AT 31/03/2024	Capital introduced during the year	Remuneration During the Year	Withdrawals during the year	Profit/Loss for the F.Y 2024-25	Amount in INR)
							AS AT 31/03/2025
<b>SCHEDULE - 3a</b>							
<b>(I) PARTNERS' CONTRIBUTION</b>							
Srijan Realty Pvt. Ltd.	50.00%	50,000	-	-	-	-	
Shyam Sunder Agarwal	12.50%	12,500	-	-	-	-	50,000
Ram Naresh Agarwal	12.50%	12,500	-	-	-	-	12,500
Pawan Kumar Agarwal	12.50%	12,500	-	-	-	-	12,500
Vinod Kumar Agarwal	12.50%	12,500	-	-	-	-	12,500
	100.00%	1,00,000	-	-	-	-	1,00,000

**Previous Year**

PARTICULARS	Profit Sharing Ratio	AS AT 01/04/2023	Capital introduced during the year	Remuneration During the Year	Withdrawals during the year	Profit/Loss for the F.Y 2023-24	AS AT 31/03/2024
							AS AT 31/03/2024
<b>SCHEDULE - 3a</b>							
<b>(I) PARTNERS' CONTRIBUTION</b>							
Srijan Realty Pvt. Ltd.	50.00%	50,000	-	-	-	-	
Shyam Sunder Agarwal	12.50%	12,500	-	-	-	-	50,000
Ram Naresh Agarwal	12.50%	12,500	-	-	-	-	12,500
Pawan Kumar Agarwal	12.50%	12,500	-	-	-	-	12,500
Vinod Kumar Agarwal	12.50%	12,500	-	-	-	-	12,500
	100.00%	1,00,000	-	-	-	-	1,00,000

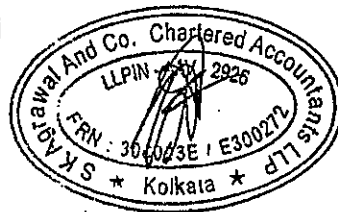
PARTICULARS	Profit Sharing Ratio	AS AT 01/04/2024	Capital introduced during the year	Remuneration During the Year	Withdrawals during the year	Profit/Loss for the F.Y 2024-25	AS AT 31/03/2025
							AS AT 31/03/2025
<b>SCHEDULE - 3b</b>							
<b>(I) PARTNERS' CURRENT ACCOUNT</b>							
Srijan Realty Pvt. Ltd.	50.00%	46,32,30,800	1,73,00,97,193	-	1,47,78,73,607	2,18,37,766	73,72,92,152
Shyam Sunder Agarwal	12.50%	-2,66,93,690	3,80,84,698	-	21,06,00,280	54,59,442	(19,37,49,830)
Ram Naresh Agarwal	12.50%	-7,72,25,089	6,78,55,918	-	19,90,43,500	54,59,442	(20,29,51,229)
Pawan Kumar Agarwal	12.50%	1,39,38,032	6,64,84,688	-	23,49,26,280	54,59,442	(14,90,44,108)
Vinod Kumar Agarwal	12.50%	71,56,032	8,38,61,928	-	20,25,53,510	54,59,442	(10,60,76,108)
	100.00%	38,04,06,085	1,98,63,84,435	-	2,32,49,95,177	4,36,75,533	8,54,70,875

**Previous Year**

PARTICULARS	Profit Sharing Ratio	AS AT 01/04/2023	Capital introduced during the year	Remuneration During the Year	Withdrawals during the year	Profit/Loss for the F.Y 2023-24	AS AT 31/03/2024
							AS AT 31/03/2024
<b>SCHEDULE - 3b</b>							
<b>(I) PARTNERS' CURRENT ACCOUNT</b>							
Srijan Realty Pvt. Ltd.	50.00%	51,81,64,093	1,64,22,90,304	-	1,76,05,52,117	6,33,28,520	46,32,30,800
Shyam Sunder Agarwal	12.50%	7,21,81,775	38,00,000	-	11,85,07,595	1,58,32,130	(2,66,93,690)
Ram Naresh Agarwal	12.50%	-31,99,603	3,49,93,950	-	12,48,51,566	1,58,32,130	(7,72,25,089)
Pawan Kumar Agarwal	12.50%	3,94,53,897	18,00,000	-	4,31,47,995	1,58,32,130	1,39,38,032
Vinod Kumar Agarwal	12.50%	1,67,73,897	17,00,000	-	2,71,49,995	1,58,32,130	71,56,032
	100.00%	64,33,74,060	1,68,45,84,254	-	2,07,42,09,270	12,66,57,040	38,04,06,085

**SRIJAN RESIDENCY LLP**  
*P. C. Agarwal*  
Dedicated Partner/Authorized Signatory

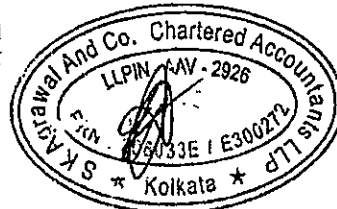
**SRIJAN RESIDENCY LLP**  
*Ram Naresh Agarwal*  
Dedicated Partner/Authorized Signatory



**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**

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

PARTICULARS		(Amount in INR)	
		31st March 2025	31st March 2024
<b>NOTE-4:- Long-Term Borrowings</b>			
Term Loan - Secured:			
Loan from NBFC		48,98,37,525	10,00,00,000
Less: Current Maturity of Long Term Borrowings-Notes-7		12,18,17,454	2,56,14,344
		<b>36,80,20,071</b>	<b>7,43,85,656</b>
		<b>Outstanding Amount</b>	
		31st March 2025	31st March 2024
Security details	Repayment Terms & Interest Rate-p.a		
<b>Loan from NBFC</b>			
Exclusive first charge by way of registered mortgage of Unsold units in the Project 'Royal Ganges I (Phase I & Phase II). Exclusive first charge on entire land pertaining to the Project 'Royal Ganges I - Phase I & Phase II). Exclusive charge by way of hypothecation of scheduled receivables and receivables from unsold units of the project and all insurance proceeds, both present and future cash flows of the Project 'Royal Ganges - I (Phase I & Phase II). Exclusive charge on the escrow accounts of the project and all monies credited/deposited therein (in all forms). Hypothecation of the entire receivables including landowner's shares and all the landowners will be coming party in the mortgage deed.	Principal amount shall be repaid by way of 24 structured monthly installment starting from 49th month of its first disbursement. CY-10.50% PY-Nil	11,41,69,494	
Exclusive first charge by way of mortgage of Land & Building of the "Botanica" Project by first charge on unsold units of Botanica project along with proportionate share in the land of Phase I along with the land & proposed units to be constructed of Botanica project in Phase II. Hypothecation on current assets and entire receivables (excl. land owners share) of the project :Botanica Phase I & II, both present and future (sold and unsold receivables). Pledge of Aditya Birla Liquid/Short term mutual funds of Rs. 50 lacs.	Principal amount shall be repaid by way of 48 equal monthly installment starting from 13th month of its first disbursement. CY-10.50% PY-10.50%	88,50,577	7,43,85,656
Exclusive first charge by way of mortgage of Land & Building of the "Botanica" Project by first charge on unsold units of Botanica project along with proportionate share in the land of Phase I along with the land & proposed units to be constructed of Botanica project in Phase II. Hypothecation on current assets and entire receivables (excl. land owners share) of the project :Botanica Phase I & II, both present and future (sold and unsold receivables). Pledge of Aditya Birla Liquid/Short term mutual funds of Rs. 50 lacs.	Collection above 150 cr. And post repayment of entire TL, SI of 50% will be utilized for prepayment of DLOC. Limit will drop in 4th year by 40% and 5th year by 60%. CY - 10.50% PY - 10.50%	24,50,00,000	
<b>NOTE-5:- Other Long-term Liabilities</b>			
Retention Money		3,43,63,052	2,52,53,790
Security Deposits		40,65,300	13,55,100
		<b>3,84,28,352</b>	<b>2,66,08,890</b>
<b>NOTE-6:- LONG TERM PROVISIONS</b>			
<b>Provisions for employees benefits:</b>			
(a) Provision For Leave Pay		10,67,515	12,73,540
(b) Provision For Gratuity		43,79,702	18,03,446
		<b>54,47,217</b>	<b>30,76,986</b>
<b>NOTE-7:- Short-term Borrowings</b>			
Bank Balance Overdrawn - Secured		82,21,534	
Loan repayable on demand - Unsecured			
-Body Corporate		14,73,15,498	15,07,01,057
-Other than Body Corporate		48,08,482	1,63,39,435
Current Maturity of Long Term Borrowings-Notes-4		12,18,17,454	2,56,14,344
		<b>28,21,62,968</b>	<b>19,26,54,836</b>



**SRIJAN RESIDENCY LLP**

*(Signature)*  
 Designated Partner/Authorized Signatory

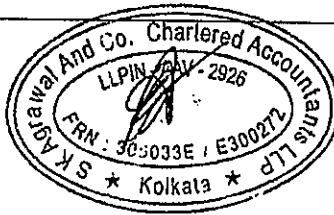
**SRIJAN RESIDENCY LLP**

*(Signature)*  
 Designated Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAH-2815

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

PARTICULARS		(Amount in INR)	
		31st March 2025	31st March 2024
Security details		Outstanding Amount	
		31st March 2025	31st March 2024
<b>Loan from Financial Institution</b>			
Exclusive first charge by way of registered mortgage of Unsold units in the Project 'Royal Ganges I (Phase I & Phase II). Exclusive first charge on entire land pertaining to the Project 'Royal Ganges I - Phase I & Phase II). Exclusive charge by way of hypothecation of scheduled receivables and receivables from unsold units of the project and all insurance proceeds, both present and future cash flows of the Project 'Royal Ganges - I (Phase I & Phase II). Exclusive charge on the escrow accounts of the project and all monies credited/deposited therein (in all forms). Hypothecation of the entire receivables including landowner's shares and all the landowners will be coming party in the mortgage deed.	Repayment Terms & Interest Rate-p.a  Principal amount shall be repaid by way of 24 structured monthly installment starting from 49th month of its first disbursement. CY-10.50% PY-Nil	7,62,42,743	-
Exclusive first charge by way of mortgage of Land & Building of the "Botanica" Project by first charge on unsold units of Botanica project along with proportionate share in the land of Phase I along with the land & proposed units to be constructed of Botanica project in Phase II. Hypothecation on current assets and entire receivables (excl. land owners share) of the project :Botanica Phase I & II, both present and future (sold and unsold receivables). Pledge of Aditya Birla Liquid/Short term mutual funds of Rs. 50 lacs.	Principal amount shall be repaid by way of 48 equal monthly installment starting from 13th month of its first disbursement. CY-10.50% PY-11.00%	4,55,74,711	2,56,14,344
<b>PARTICULARS</b>			
<b>NOTE-8:- Trade Payable</b>		<b>31st March 2025</b>	<b>31st March 2024</b>
Total outstanding dues of micro and small enterprises - Principal Amount		1,50,93,688	90,80,388
Total outstanding dues of creditors other than micro and small enterprises		10,93,98,623	3,59,74,216
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		12,44,92,311	4,50,54,604
<b>Particulars</b>			
(a) Amount remaining unpaid to any supplier at the end of each accounting year more than 45 days:			
Principal		54,80,309	28,31,501
Interest		-	-
<b>Total</b>		<b>54,80,309</b>	<b>28,31,501</b>
(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.		-	-
<b>NOTE-9:- OTHER CURRENT LIABILITIES</b>		<b>31st March 2025</b>	<b>31st March 2024</b>
Advance from customers	6,11,95,92,253		4,02,40,01,367
Less: Advances for Revenue Sharing of Land Owners	(22,81,68,018)		-
Less: Revenue recognised till date	(2,00,99,31,312)	3,88,14,92,923	(1,28,56,45,720)
Advances from Others		6,54,97,000	2,73,83,55,648
Creditors For Expenses		9,80,397	9,81,38,599
Salary Payable		76,64,424	12,48,695
GST Payable		2,51,68,047	43,88,581
TDS Payable		1,40,74,040	1,48,29,625
Other Statutory Liabilities		27,090	80,24,805
Interest Accrued & Not Due on Borrowing		21,28,531	9,38,025
Other Payable		30,76,059	-
		<b>4,00,01,08,512</b>	<b>55,90,426</b>
			<b>2,87,15,14,403</b>
<b>PARTICULARS</b>			
<b>NOTE-10:- SHORT TERM PROVISIONS</b>		<b>31st March 2025</b>	<b>31st March 2024</b>
<b>Provisions for employees benefits:</b>			
(a) Provision For Bonus		-	6,20,545
(b) Provision For Leave Pay		58,264	55,656
(c) Provision For Exgratia		-	23,36,224
(d) Provision For Gratuity		97,202	36,342
		<b>1,55,466</b>	<b>30,48,767</b>



**SRIJAN RESIDENCY LLP**

*[Signature]*  
Designated Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**

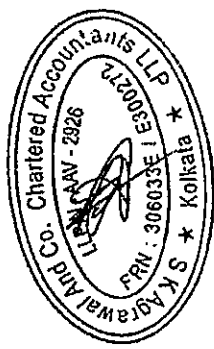
*[Signature]*  
Designated Partner/Authorized Signatory

Notes forming part of the Financial Statements for the year ended 31st March, 2025  
**NOTE - 11 :- Property, Plant and Equipment FY 24-25**

Particulars	Gross Block			Depreciation			Net Block		
	Opening Balance as on 01-04-2024	Addition During the Year	Sale /Adjustment During the Year	Original Cost as on 31-03-2025	Depreciation during the year	Sale /Adjustment During the Year	Accumulated Depreciation as at 31-03-2025	As at 31-03-2025	As at 31-03-2024
<b>Tangible Assets</b>									
Building	1,19,83,719	2,45,19,436	58,46,332	3,06,56,823	10,80,150	1,23,903	26,78,285	2,79,78,538	1,05,09,495
Building Temporary	68,74,088	2,19,920	40,861	70,47,147	20,88,476	-	56,62,598	13,84,549	32,99,965
Computer & Accessories	36,82,101	21,78,355	-	58,60,456	21,01,912	-	35,62,269	22,98,187	22,21,744
Office Equipments	1,29,56,461	31,36,867	-	1,60,93,328	55,37,575	-	70,86,020	90,07,308	1,14,08,016
Plant & Machinery	11,51,12,678	11,84,13,234	72,335	23,34,53,578	2,73,94,347	3,663	4,56,20,007	18,78,33,571	9,68,90,682
Vehicles	34,05,446	4,63,956	-	34,05,446	8,63,028	-	15,05,016	19,00,430	27,63,459
Furniture & Fixture	3,76,90,610	4,63,956	-	3,81,54,566	93,29,211	1,784	1,12,22,523	2,69,32,043	3,57,99,082
<b>Total Tangible Assets</b>	<b>19,17,05,103</b>	<b>14,89,31,767</b>	<b>59,65,528</b>	<b>33,46,71,343</b>	<b>4,83,94,699</b>	<b>1,29,350</b>	<b>7,73,36,717</b>	<b>25,73,34,626</b>	<b>16,28,92,443</b>

**NOTE - 11 :- Property, Plant and Equipment FY 23-24**

Particulars	Gross Block			Depreciation			Net Block		
	Opening Balance as on 01-04-2023	Addition During the Year	Sale /Adjustment During the Year	Original Cost as on 31-03-2024	Depreciation during the year	Sale /Adjustment During the Year	Accumulated Depreciation as at 31-03-2024	As at 31-03-2024	As at 31-03-2023
<b>Tangible Assets</b>									
Building	1,19,83,719	-	-	1,19,83,719	5,53,130	-	14,74,232	1,05,09,495	1,10,62,617
Building Temporary	70,43,713	1,46,320	3,15,945	68,74,088	22,43,969	-	35,74,123	32,99,965	57,13,559
Computer & Accessories	23,23,572	13,58,529	-	36,82,101	8,08,770	-	14,60,357	22,21,744	16,71,985
Office Equipments	28,04,469	1,01,51,992	-	1,29,56,461	10,75,090	-	15,48,445	1,14,08,016	23,31,114
Plant & Machinery	4,93,13,643	6,57,99,035	-	11,51,12,678	1,40,10,207	-	1,82,21,996	9,68,90,682	4,51,01,854
Vehicles	26,77,500	7,27,946	-	34,05,446	4,41,174	-	6,41,987	24,76,687	27,63,459
Furniture & Fixture	67,75,665	3,09,14,945	-	7,96,275	10,93,253	-	18,91,528	3,57,99,082	59,79,390
<b>Total Tangible Assets</b>	<b>8,29,22,281</b>	<b>10,90,98,767</b>	<b>3,15,945</b>	<b>19,17,05,103</b>	<b>2,02,27,593</b>	<b>-</b>	<b>2,88,12,668</b>	<b>16,28,92,443</b>	<b>5,75,61,630</b>

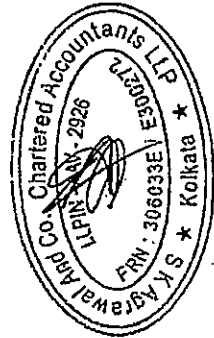


**SRIJAN RESIDENCY LLP**  
*P. B. B. B.*  
 Designated Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**  
*Ranvansh*  
 Designated Partner/Authorized Signatory

Note 11 Continued...

Capital Work in Progress	31 March 2025	31 March 2024
Opening Balance	-	-
Building	-	-
Building Temporary	-	-
Computer & Accessories	-	-
Office Equipments	-	-
Plant & Machinery	-	-
Vehicles	-	-
Furniture & Fixture	-	-
<b>Total opening</b>	-	-
<b>Add: Additions during the year</b>	-	-
Building	-	-
Building Temporary	-	-
Computer & Accessories	-	-
Office Equipments	-	-
Plant & Machinery	31,99,778.55	-
Vehicles	-	-
Furniture & Fixture	31,99,778.55	-
<b>Total Additions</b>	-	-
<b>Less: Capitalized during the year</b>	-	-
Building	-	-
Building Temporary	-	-
Computer & Accessories	-	-
Office Equipments	-	-
Plant & Machinery	-	-
Vehicles	-	-
Furniture & Fixture	-	-
<b>Total Capitalisations</b>	-	-
<b>Closing Balance:-</b>	-	-
Building	-	-
Building Temporary	-	-
Computer & Accessories	-	-
Office Equipments	-	-
Plant & Machinery	31,99,778.55	-
Vehicles	-	-
Furniture & Fixture	-	-
<b>Total Closing Balance</b>	<b>31,99,779</b>	-



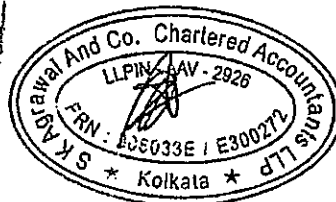
**SRIJAN RESIDENCY LLP**  
*S.P. B. G. O. L.*  
 DESIGNATED PARTNER / AUTHORISED SIGNATORY

**SRIJAN RESIDENCY LLP**  
*Ranana Agary*  
 DESIGNATED PARTNER / AUTHORISED SIGNATORY

**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**

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

PARTICULARS	(Amount in INR)		
	31st March 2025		31st March 2024
<b>NOTE-11A:- Depreciation and amortization expense</b> on tangible assets (Refer note 11)	4,85,24,049		2,02,27,593
<b>Total Depreciation Expense</b>	<b>4,85,24,049</b>		<b>2,02,27,593</b>
<b>NOTE-12:- NON CURRENT INVESTMENTS</b>			
<b>Trade Investment Ungouted:</b>			
Investment in Land	13,58,14,737		12,60,86,054
Investment in Capital account of LLP & Firm	1,07,30,000		1,08,70,000
<b>Other Investment Quoted:</b>			
Investment in Mutual Fund (NAV as on 31.03.2025 is Rs. 52,85,309.55/- of 7,425.661 units) (Refer Note - 4)	50,00,000		50,00,000
	<b>15,15,44,737</b>		<b>14,19,56,054</b>
<b>Details of investment in partnership firm:</b>			
<b>Name of partner with % share in profits of such firm</b>	<b>31st March 2025</b>		<b>31st March 2024</b>
<b>1) Swan Engineering Company</b>			
Srijan Residency LLP	98.00%		99.00%
Ram Naresh Agarwal	1.00%		1.00%
Karan Agarwal	1.00%		0.00%
Total Fixed Capital of the firm	1,00,00,000		1,00,00,000
<b>2) Riya Manbhari Projects LLP</b>			
Rajendra Prasad Agarwal	0.70%		0.70%
Saroj Kumar Agarwal			
Prabhu Dayal Gupta	1.40%		1.40%
Pawan Kumar Agarwal	1.40%		1.40%
Sameer Agarwal	1.16%		1.16%
Nirmal Kumar Agarwal	1.17%		1.17%
Vinay Bhalotia	1.17%		1.17%
Srijan Residency LLP	93.00%		93.00%
Total Fixed Capital of the firm	10,00,000		10,00,000
<b>NOTE-13: DEFERRED TAX ASSETS ( Net)</b>	<b>31st March 2025</b>	<b>Charge/(Benefit) for the year</b>	<b>31st March 2024</b>
<b>Deferred tax asset</b>			
Expenses provided but allowable in Income Tax on payment basis	19,57,802	(8,50,433)	11,07,369
Difference between book depreciation & tax depreciation	30,47,933	(30,47,933)	-
<b>Gross deferred tax asset (A)</b>	<b>50,05,734</b>	<b>(38,98,365)</b>	<b>11,07,369</b>
<b>Deferred tax liability</b>			
Difference between book depreciation & tax depreciation	-	(10,99,292)	(10,99,292)
<b>Gross deferred tax liability (B)</b>	<b>-</b>	<b>(10,99,292)</b>	<b>(10,99,292)</b>
<b>Net deferred tax asset (A-B)</b>	<b>50,05,734</b>	<b>(49,97,657)</b>	<b>8,077</b>
<b>PARTICULARS</b>	<b>31st March 2025</b>		<b>31st March 2024</b>
<b>NOTE-14: LONG TERM LOANS &amp; ADVANCES</b>			
Advance against land - Secured Considered Good	2,31,78,000		31,28,000
Refund Depositable Against JDA - Secured Considered Good			
- Related Parties	65,49,329		19,76,72,066
- Others	39,32,85,951		32,60,00,475
Amount Against Revenue Sharing	62,17,25,573		38,37,18,966
	<b>1,04,47,38,853</b>		<b>91,05,19,508</b>
<b>NOTE-15: OTHER NON CURRENT ASSETS</b>			
Security Deposit	61,20,364		43,54,854
	<b>61,20,364</b>		<b>43,54,854</b>
<b>NOTE-16: CURRENT INVESTMENT</b>			
Investment in Partnership Firm & LLP			
Current Account balances in LLP & Firm	9,29,34,228		10,38,46,479
	<b>9,29,34,228</b>		<b>10,38,46,479</b>



**SRIJAN RESIDENCY LLP**

*Ram Naresh Agarwal*

Authorized Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**

*Ram Naresh Agarwal*

Authorized Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**

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

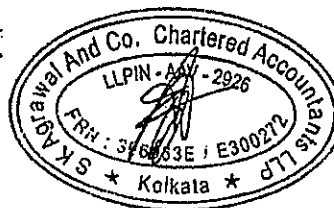
PARTICULARS	(Amount in INR)	
	31st March 2025	31st March 2024
<b>NOTE-17: INVENTORIES</b>		
Construction Materials	50,12,47,977	46,61,38,656
Project Work in Progress	2,30,25,06,553	1,47,89,99,222
Finished Goods	5,59,63,104	-
	<b>2,85,97,17,633</b>	<b>1,94,51,87,878</b>
<b>NOTE-18:- CASH &amp; BANK BALANCES</b>		
Cash and Cash Equivalents		
Balance with Financial Institution	27,16,33,983	10,27,32,404
Cash on Hand	13,696	13,696
Other Bank Balance		
Deposits with original maturity for more than 3 months but less than 12 months from reporting date	40,85,029	1,87,03,125
	<b>27,57,32,707</b>	<b>12,14,49,225</b>
<b>NOTE-19:- SHORT TERM LOAN &amp; ADVANCES</b>		
Advance to Employees	77,976	1,51,987
Advance for Expenses	11,37,255	7,61,972
TDS Receivable & Advance Tax (Netoff Income Tax Provision)	97,98,940	1,63,42,353
Prepaid Expense	15,00,33,975	9,51,80,348
Balance with Government Authorities	4,40,355	21,59,828
Other Advances	6,47,724	3,20,077
Reimbursement for Expenses		
- Related Parties	37,50,769	65,08,756
- Others	12,69,589	14,15,794
Advance to Others - Secured, considered Good		
- Related Parties	-	2,31,40,464
- Body Corporate	1,62,62,081	2,39,74,548
- Others	1,00,00,000	1,00,00,000
Loans Given		
- Related Parties	50,89,753	2,48,40,000
	<b>19,85,08,417</b>	<b>20,47,96,128</b>
<b>NOTE-20: OTHER CURRENT ASSETS</b>		
Accrued Interest on FD	-	8,09,658
Other Receivables	95,48,693	10,29,924
	<b>95,48,693</b>	<b>18,39,582</b>

**SRIJAN RESIDENCY LLP**

*P. N. Aggarwal*  
 Registered Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**

*R. N. Aggarwal*  
 Registered Partner/Authorized Signatory

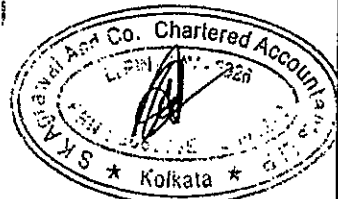


**SRIJAN RESIDENCY LLP**  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAH-2815

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

(Amount in INR)

PARTICULARS	31st March 2025	31st March 2024
<b>NOTE-21:- Revenue From Operations</b>		
<b>Sale of Services:</b>		
Revenue recognised on Percentage Completion basis	72,42,85,592	1,28,56,45,720
	<b>72,42,85,592</b>	<b>1,28,56,45,720</b>
<b>NOTE-22:- OTHER INCOME</b>		
Nomination & Cancellation Income		
Interest Received	60,44,853	1,21,43,849
Profit from Partnership Firm/LLP	94,09,085	41,76,907
Profit on Sales of Investment	2,04,549	-
Rent Received	-	11,57,57,826
Profit on Sales of Property, Plant & Equipment	-	1,69,490
Sundry Balance Written Back	8,54,956	55,094
Sale of Material & Scrap	1,18,174	1,383
Provision Written Back	40,40,287	-
Misc Income	29,56,769	-
	-	34,31,981
	<b>2,36,28,673</b>	<b>13,57,36,529</b>
<b>NOTE-23:- CONSTRUCTION &amp; OTHER EXPENSES</b>		
Labour & Other charges	42,44,39,830	29,91,76,084
Stock Consumption	61,57,22,457	37,08,04,239
Land Expenses	2,85,63,974	11,21,16,461
Architect Fees.	1,44,93,313	2,67,90,474
Electricity Expenses	3,76,36,103	1,00,57,092
Fuel Expenses	2,48,801	6,50,945
Testing Charges	60,26,998	61,89,919
Rates & Taxes	6,09,96,551	7,13,04,665
Consultancy Fees	2,75,52,770	4,41,86,583
Machine Hire Expenses	29,600	12,700
Security Charges	1,15,62,256	1,50,72,582
Other Site Charges	50,55,341	31,71,709
	<b>1,23,23,27,992</b>	<b>95,95,33,454</b>
<b>NOTE-24:- Changes in Inventories of Finished Goods, Work in Progress and Stock-in-Trade</b>		
<b>Inventories at the beginning of the year:</b>		
(i) Work In Progress	1,47,89,99,222	1,38,87,75,469
(ii) Finished Goods	-	-
(iii) Less : Transfer to Investment on Land & Others	2,02,98,806	25,58,675
	<b>1,45,87,00,416</b>	<b>1,38,62,16,794</b>
<b>Inventories at the end of the year:</b>		
(i) Work In Progress	2,30,25,06,553	1,47,89,99,222
(ii) Finished Goods	5,59,63,104	-
	<b>2,35,84,69,657</b>	<b>1,47,89,99,222</b>
	<b>(89,97,69,241)</b>	<b>(9,27,82,428)</b>
<b>NOTE-25:- Employee Benefit Expense</b>		
Salary & Wages	9,15,13,274	5,31,63,091
Employer Contribution to PF & ESI	28,78,240	22,10,022
Staff Welfare Expenses	14,32,510	4,06,816
	<b>9,58,24,024</b>	<b>5,57,79,929</b>
The disclosures required under Accounting Standard 15 "Employees Benefits" are given below:		
<b>PARTICULARS</b>		
<b>Defined Contribution Plan</b>		
Contribution to Defined Contribution Plan charged off during the year are as under:		
i) Employers' Contribution to Provident Fund	23,93,642	19,47,384
ii) Employers' Contribution to Employees State Insurance	2,62,154	2,62,638
<b>Defined Benefit Plan</b>		
i) Actuarial liability of Gratuity as on Balance Sheet Date	44,76,904	18,39,788
ii) Debit to Profit & Loss for the year	22,04,487	9,67,529
<b>Leave Encashment (Unfunded)</b>		
i) Actuarial liability of Leave Encashment as on Balance Sheet Date	11,25,779	13,29,196
ii) Debit to Profit & Loss for the year	8,20,663	17,47,194
<b>Actuarial assumptions</b>		
Valuation Method		
i) Mortality Table	Project Unit Credit	Project Unit Credit
ii) Discount rate (per annum)	IALM 2012-14	IALM 2012-14
iii) Rate of escalation in salary (per annum)	6.80%	7.00%
iv) Attrition Rate (per annum)	5.00%	5.00%
	2.00%	2.00%



**SRIJAN RESIDENCY LLP, SRIJAN RESIDENCY LLP**

*Per N. Anshu P. Agal*

Proprietor/Authorized Signatory / Designated Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**

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

PARTICULARS	(Amount in INR)	
	31st March 2025	31st March 2024
<b>NOTE-26:- Finance Cost</b>		
Interest Paid On Secured Loan	2,99,67,796	2,24,56,984
Interest Paid On Unsecured Loan	2,20,61,286	3,20,44,980
Loan Processing Fees	49,00,000	86,14,000
	<b>5,69,29,082</b>	<b>6,31,15,964</b>
<b>NOTE-27:- OTHER EXPENSES</b>		
Audit Fees - Statutory Audit	6,00,000	3,00,000
Audit Fees - Internal	3,52,466	15,86,864
Bank Charges	3,25,346	2,41,839
Loss from Partnership Firm/LLP	9,856	2,97,36,068
Canteen Expenses	14,20,262	13,40,332
Filing Fees	700	23,350
General Expenses	2,68,007	2,77,510
Incidental Expenses	6,89,460	16,27,836
Insurance Premium	3,24,650	19,72,036
Legal Expenses	4,12,179	1,71,330
HRD Expenses	5,33,360	1,48,786
Printing & Stationery	6,63,514	4,63,953
Postage & Telegram Expenses	95,666	80,100
Telephone & Internet Expenses	4,27,429	3,80,648
Office Maintenance	12,370	21,866
Site Office Maintenance Expenses	9,13,879	4,78,053
Computer Expenses	47,975	36,627
Interest on Late payment of Taxes	2,43,592	4,23,816
Donation	5,75,975	75,14,105
Rent	-	23,900
Travelling Expenses	37,08,520	45,77,025
Advertisement Expenses	9,30,13,066	7,18,64,689
Business Promotion & Marketing Expenses	3,27,16,788	9,33,03,689
Brokerage	1,44,18,702	1,12,64,350
	<b>15,17,73,763</b>	<b>22,78,58,773</b>
<b>NOTE-28:- Contingent Liabilities</b>		
Demands raised by Income Tax Authorities for various Assessment Years not admitted by the LLP, subject to revision/rectification.	17,92,900	17,34,895
Demands raised by Income Tax Authorities for TDS defaults of various Financial Years subject to revision /rectification by the LLP	6,84,125	9,07,750
	<b>24,77,025</b>	<b>26,42,645</b>

**SRIJAN RESIDENCY LLP**

*Ranjan Singh*  
 Designated Partner/Authorized Signatory

**SRIJAN RESIDENCY LLP**

*P. U. Ghosh*  
 Designated Partner/Authorized Signatory



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

Note-29:- Related Parties Disclosure

a) Partners ( Enterprise)

Srijan Realty Private Limited

b) Partners (Key Managerial Personnel):

Shyam Sunder Agarwal

Ram Naresh Agarwal

Vinod Kumar Agarwal

Pawan Kumar Agarwal

b) Enterprises owned or significantly influence by Key Managerial Personnel or their relatives:

i) Entities over which we exercise control -

Swan Engineering Company

Shaeffell Heights L.L.P (till 29th March 2025)

Riya Manbhari Projects L.L.P

ii) Entities under significantly influence or under common control of Key Managerial Personnel:

Adinath Devcon Private Limited

Adinath Infracon Private Limited

Asterlink Promoters LLP

Akshi Vyapar LLP

Alpenix Realty LLP

Alumtech Estates LLP

Angelien Realty LLP

Aquablue Realty Lp

Arit Dealcom LLP

Badeinath Infrabuild Private Limited

Badu Road Developers LLP

Balaji Retailers Private Limited

Balgopal Infrapromoters Private Limited

Balgopal Realdev Pvt Ltd

Dasukinath Vinimay Private Limited

Bacalar Aawas Llp

Bacalar Complex Llp

Bacalar Conclave Llp

Bacalar Devcon Llp

Bacalar Enclave Llp

Bacalar Estates Llp

Bacalar High Properties Llp

Bacalar Niketan Llp

Bacalar Niwas Llp

Bacalar Plaza Llp

Bacalar Skyscraper Llp

Bethany Highrise LLP

Bhagwati Infrapromoters LLP

Bhagwati Inferealty Private Limited

Bhootnath Infotech Private Limited

Bhavi Dealtrade LLP

Blueland Buildcon LLP

Campher Enclave LLP

Cheshire Realty LLP

Cruclat Enclave LLP

Daffodil Vyapar Private Limited

Delmon Realty LLP

Durable Plaza LLP

Durable Plaza LLP

Eastford Developers LLP

Ekdant Infraproperties Private Limited

Ekdant Procon Private Limited

Ekdant Projects Private Limited

Elect Realstate Private Limited

Eligible Procon Private Limited

Elina Dealers LLP

Elite Commodities Private Limited

Elite Consumer Goods Private Limited

Elite Devcon Private Limited

Enstoepp Projects LLP

Evergrow Developers Private Limited

Excellent Conclave Private Limited

Exito Plaza LLP

Express Commodities Private Limited

Express Consumer Goods LLP

Foxtail Realty LLP

Gangapurna Infrastructure LLP

Gangapurna Buildcon LLP

Gangapurna Land And Building LLP

Gangapurna Landmark LLP

Gangapurna Niketan LLP

Gangapurna Nirman LLP

Gangapurna Niwas LLP

Gangapurna Plaza LLP

Gangapurna Promoters LLP

Gangapurna Realdev LLP

Gangapurna Residency LLP

Gangapurna Skyscraper LLP

Gangapurna Tower LLP

Greenfield City Project LLP

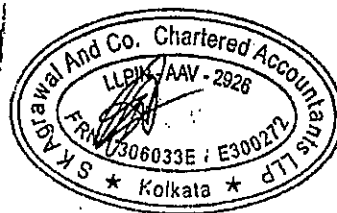
Greearose Conclave LLP

SRIJAN RESIDENCY LLP

*P. U. Agarwal*  
DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP

*Ram Naresh Agarwal*  
DESIGNATED PARTNER / AUTHORISED SIGNATORY



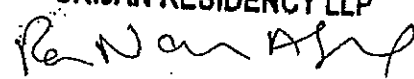
SRIJAN RESIDENCY LLP  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAI1-2815

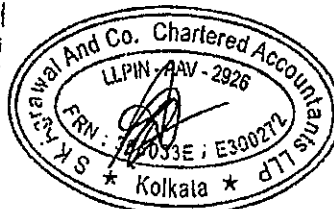
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Note-29:- Related Parties Disclosure

Ideal Conclave Private Limited  
Imperial Plaza Private Limited  
Imperial Residency Private Limited  
Incredible Builders Private Limited  
Index Developers Private Limited  
Indralok Complex Private Limited  
Intent Builders Private Limited  
Intercity Projects Private Limited  
Isolate Real Estate Private Limited  
Jambit Infrastructure LLP  
Kamrup Commercial Private Limited  
Kamrup Distributors Private Limited  
Kamrup Marketing Private Limited  
Kyal Hirise LLP  
Kyal Residency LLP  
Lansdown Medicals Pvt Ltd.  
Liberal Barter LLP  
Lily Advisory Services LLP  
Linwood Hirise LLP  
Manya Agencies Private Limited  
Manya Distributors Private Limited  
Manya Commercial Private Limited  
Manya Dealcom Private Limited  
Manya Dealtrade Private Limited  
Manya Infraprojects Private Limited  
Manya Infraproperties Private Limited  
Manya Infrarealty Private Limited  
Manya Residency Private Limited  
Manya Skyscraper Private Limited  
Mayfair Vyapar Private Limited  
McLagiri Developers Llp  
McLagiri Estates Llp  
McLagiri Nirman Llp  
McLagiri Promoters Llp  
McLagiri Realty Llp  
McLagiri Residency Llp  
Melissani Heights Llp  
Mishmi Developers Llp  
Mishmi Infraprojects Llp  
Mishmi Properties Llp  
Mishmi Residency Llp  
Morven Realty -LLP  
Murlidhar Trading Private Limited  
N K Abhas Private Limited  
N K Niketan Pvt Ltd  
N K Plaza Pvt Ltd  
N K Regency Pvt Ltd  
N K Tower Private Limited  
N.K. Hirise Private Limited  
Neelkanth Infrapromoters Private Limited  
Neelkanth Infrarealty Private Limited  
New Ways Consumer Goods Private Limited  
NK Realior Private Limited  
North East Consumer Goods Private Limited  
North East Retailers LLP  
Olfants Estates Llp  
Olfants Infrapromoters Llp  
Olfants Nirman Llp  
Olfants Project Llp  
Olfants Properties Llp  
Olfants Realty Llp  
Oversure Residency Llp  
Palkonda Promoters Llp  
Palkonda Properties Llp  
Palkonda Realty Llp  
Palkonda Residency Llp  
Pichola High Properties Llp  
Pichola Regency Llp  
Parmatma Tie-Up LLP  
Raghupur Projects LLP  
Redmaple Realtors LLP  
Ridhi Sidhi Niketan Pvt Ltd  
Rolon Finvest Pvt Ltd  
Salasar Consumer Goods LLP  
Salasar Distributors Private Limited  
Shagun Infrapromoters Private Limited  
Shagun Realokv Private Limited  
Sherawali Distributors LLP  
Shivam Consumer Goods Private Limited  
Shivam Retailers Private Limited  
Shradha Niketan Pvt Ltd  
Shradha Properties Pvt.Ltd.  
Sigma Consumer Goods Private Limited  
Silverhill Realty LLP  
Silverling Realty LLP  
Sitala Devcon Private Limited  
Sitala Infradev Private Limited  
Snchsil Advisory LLP.

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DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP  
  
DESIGNATED PARTNER / AUTHORISED SIGNATORY



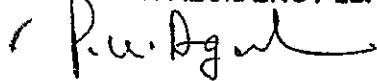
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LLPIN : AAH-2815

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

Note-29:- Related Parties Disclosure

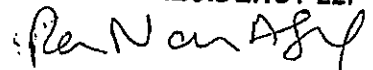
Srijan Complex Private Limited  
Srijan Eskay Studio LLP  
Supernova Realtors LLP  
Suvridhi Commerce LLP  
Tanvi Agencies Private Limited  
Tanvi Dealcom Private Limited  
Tanvi Dealers Private Limited  
Tanvi Dealmark Private Limited  
Tanvi Dealtrade Private Limited  
Tanvi Distributors Pvt Ltd  
Tanvi Niwas Private Limited  
Tanvi Residency LLP  
Tanvi Tie-Up Private Limited  
Tanvi Tower Pvt Ltd  
Tanvi Tradecom Private Limited  
Terrific High Properties LLP  
Terrific Land And Building Llp  
Terrific Promoters Llp  
Terrific Skyscraper Llp  
Terrific Tower Llp  
Terrific Landmark Llp  
Tirupati Advisory Services Private Limited  
Tirupati Consumer Goods Private Limited  
Toptech Realty LLP  
Trieye Properties LLP  
Trinukh Regency LLP  
Trinity Infra Park Limited Liability  
Uday Infotech Private Limited  
Uday Niwas Pvt Ltd  
Utility Complex Private Limited  
Vinayak Gardens Pvt Ltd  
Vinny Textile Private Limited  
Watertown Estates LLP  
Wisecrack Tower LLP  
Welcome Complex Private Limited  
Welcome Towers Private Limited  
Wellnith Enclave Private Limited  
Welsome Conclave Private Limited  
Winsome Plaza Private Limited  
Woodland Procon Private Limited  
Zen Promoters LLP

SRIJAN RESIDENCY LLP

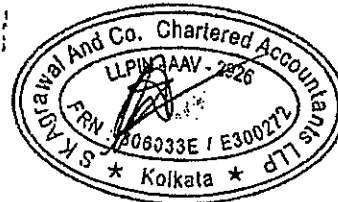


DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP



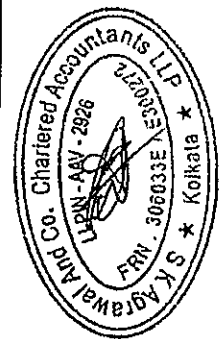
DESIGNATED PARTNER / AUTHORISED SIGNATORY



**SRIJAN RESIDENCY LLP**  
**36/1A, ELGIN ROAD, KOLKATA-700 020**  
**LLPIN : AAH-2815**

Notes forming part of the Financial Statements for the year ended 31st March, 2025  
 Note-29:- Related Parties Disclosure

	Transactions/ Outstanding Balances		Key Managerial Personnel a(i)		Key Managerial Personnel a(ii)		Enterprise describe in b(i)		Enterprise describe in b(ii)	
	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24
	INR	INR	INR	INR	INR	INR	INR	INR	INR	INR
<b>A) Transactions during the year</b>										
<b>Brokerage/Commission</b>										
NK Realtors Private Limited	-	-	-	-	-	-	-	-	3,64,81,318	6,64,23,186
Srijan Realty Private Limited	-	-	-	-	-	-	-	-	-	-
<b>Total</b>									<b>3,64,81,318</b>	<b>6,64,23,186</b>
<b>B) Reimbursement of Expenses</b>										
NK Realtors Private Limited	-	-	-	-	-	-	-	-	3,68,098	-
Srijan Realty Private Limited	-	73,573	-	-	-	-	-	-	-	-
Business Support Services	2,02,79,842	1,45,62,352	-	-	-	-	-	-	-	-
Advertisement Expenses	2,02,79,842	1,46,35,925	-	-	-	-	-	-	-	-
<b>Total</b>									<b>3,68,098</b>	
<b>C) Sale of Fixed Asset</b>										
Srijan Realty Private Limited	28,91,085	3,15,945	-	-	-	-	-	-	-	-
<b>Total</b>	<b>28,91,085</b>	<b>3,15,945</b>							<b>3,68,098</b>	
<b>D) Profit/Loss from Partnership Firm/LLP</b>										
Swan Engineering Company	-	-	-	-	-	-	2,04,549	(2,66,73,118)	-	-
Snaefell Heights LLP	-	-	-	-	-	-	(9,856)	(30,62,950)	-	-
<b>Total</b>							<b>1,94,693</b>	<b>(2,97,36,068)</b>		
<b>E) Partners Current Capital Introduction</b>										
Srijan Realty Private Limited	1,73,00,97,193	1,64,22,90,304	-	-	-	-	-	-	-	-
Shyam Sunder Agarwal	-	-	3,80,84,698	38,00,000	-	-	-	-	-	-
Ram Naresh Agarwal	-	-	6,78,55,918	3,49,93,950	-	-	-	-	-	-
Pawan Kumar Agarwal	-	-	6,64,84,698	18,00,000	-	-	-	-	-	-
Vinod Kumar Agarwal	-	-	8,38,61,928	17,00,000	-	-	-	-	-	-
<b>Total</b>	<b>1,73,00,97,193</b>	<b>1,64,22,90,304</b>	<b>25,62,87,242</b>	<b>4,22,93,950</b>						
<b>F) Partners Current Capital withdrawals</b>										
Srijan Realty Private Limited	1,47,78,73,607	1,76,05,52,117	-	-	-	-	-	-	-	-
Shyam Sunder Agarwal	-	-	21,06,00,280	11,85,07,595	-	-	-	-	-	-
Ram Naresh Agarwal	-	-	19,90,41,500	12,48,51,566	-	-	-	-	-	-
Pawan Kumar Agarwal	-	-	23,49,26,280	4,31,47,995	-	-	-	-	-	-
Vinod Kumar Agarwal	-	-	20,25,53,510	2,71,49,995	-	-	-	-	-	-
<b>Total</b>	<b>1,47,78,73,607</b>	<b>1,76,05,52,117</b>	<b>84,71,21,570</b>	<b>31,36,57,153</b>						



**SRIJAN RESIDENCY LLP**  
*P. N. Agarwal*  
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*P. N. Agarwal*  
 DESIGNATED PARTNER / AUTHORIZED SIGNATORY

**SRIJAN RESIDENCY LLP**  
36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAH-2815

Notes forming part of the Financial Statements for the year ended 31st March, 2025  
Note-29:- Related Parties Disclosure

Transactions/ Outstanding Balances	Key Managerial Personnel a(i)		Key Managerial Personnel a(ii)		Enterprise describe in b(i)			Enterprise describe in b(ii)		
	24-25 INR	23-24 INR	24-25 INR	23-24 INR	24-25 INR	23-24 INR	24-25 INR	23-24 INR	24-25 INR	23-24 INR
<b>G) Share of Profit/(Loss) in LLP Transferred:</b>										
Srijan Realty Private Limited	-	6,33,28,520	-	-	-	-	-	-	-	-
Shyam Sunder Agarwal	-	-	54,59,442	1,58,32,130	-	-	-	-	-	-
Ram Naresh Agarwal	-	-	54,59,442	1,58,32,130	-	-	-	-	-	-
Pawan Kumar Agarwal	-	-	54,59,442	1,58,32,130	-	-	-	-	-	-
Vinod Kumar Agarwal	-	-	54,59,442	1,58,32,130	-	-	-	-	-	-
<b>Total</b>	<b>2,18,37,766</b>	<b>6,33,28,520</b>	<b>2,18,37,766</b>	<b>6,33,28,520</b>	-	-	-	-	-	-
<b>H) Loan Given</b>										
Loan Given	-	-	-	-	-	-	-	-	50,89,753	2,48,40,000
<b>Total</b>									<b>50,89,753</b>	<b>2,48,40,000</b>
<b>I) Loan Repaid</b>										
Loan Repaid	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										
<b>J) Advance to Others</b>										
Toptech Realty LLP.	-	-	-	-	-	-	-	-	2,48,40,000	-
<b>Total</b>									<b>2,48,40,000</b>	
<b>K) Trade Payable</b>										
Trade Payable	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										
<b>L) Refund Depositable Against JDA-Paid</b>										
Refund Depositable Against JDA-Paid	-	-	-	-	-	-	-	-	-	-
<b>Total</b>										
<b>M) Casemen Right</b>										
Srijan Realty Private Limited	2,75,00,000	-	-	-	-	-	-	-	65,49,329	2,55,11,950
<b>Total</b>	<b>2,75,00,000</b>								<b>65,49,329</b>	<b>2,55,11,950</b>
<b>N) Refund Depositable Against JDA-Refund</b>										
Refund Depositable Against JDA-Refund	-	-	-	-	-	-	-	-	73,65,582	2,48,40,000
<b>Total</b>									<b>73,65,582</b>	<b>2,48,40,000</b>



**SRIJAN RESIDENCY LLP**  
*P. V. B. G. O. L.*  
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36/1A, ELGIN ROAD, KOLKATA-700 020  
LLPIN : AAH-2815

Notes forming part of the Financial Statements for the year ended 31st March, 2025  
Note-29:- Related Parties Disclosure

Transactions/ Outstanding Balances	Key Managerial Personnel a(i)		Key Managerial Personnel a(ii)		Enterprise describe in b(i)		Enterprise describe in b(ii)	
	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24
	INR	INR	INR	INR	INR	INR	INR	INR
<b>Outstanding/ Closing Balance</b>								
<b>A) Investment in Limited Liability Partnership</b>								
<b>In Fixed Capital</b>								
Swan Engineering Company	-	-	-	-	9,30,000	9,30,000	-	-
Snaecell Height LLP	-	-	-	-	-	40,000	-	-
Riya Manbhari Projects LLP	-	-	-	-	98,00,000	99,00,000	-	-
<b>Total</b>	-	-	-	-	1,07,30,000	1,08,70,000	-	-
<b>In Current Capital</b>								
Swan Engineering Company	-	-	-	-	4,84,49,484	7,11,46,152	-	-
Snaecell Height LLP	-	-	-	-	4,44,84,744	42,703	-	-
Riya Manbhari Projects LLP	-	-	-	-	9,29,34,228	3,26,57,624	-	-
<b>Total</b>	-	-	-	-	14,58,68,456	10,80,74,479	-	-
<b>B) Partners Current Capital</b>								
Srijan Realty Private Limited	73,72,92,152	46,32,30,800						
Shyam Sunder Agarwal	-	-	(19,37,49,830)	(2,66,93,690)	-	-	-	-
Ram Naresh Agarwal	-	-	(20,29,51,229)	(7,72,25,089)	-	-	-	-
Pawan Kumar Agarwal	-	-	(14,90,44,108)	1,39,38,032	-	-	-	-
Vinod Kumar Agarwal	-	-	(10,60,76,108)	71,56,032	-	-	-	-
<b>Total</b>	73,72,92,152	46,32,30,800	(65,18,21,277)	(8,28,24,715)	-	-	-	-
<b>C) Fixed Capital</b>								
Srijan Realty Private Limited	50,000	50,000						
Shyam Sunder Agarwal	-	-	12,500	12,500	-	-	-	-
Ram Naresh Agarwal	-	-	12,500	12,500	-	-	-	-
Pawan Kumar Agarwal	-	-	12,500	12,500	-	-	-	-
Vinod Kumar Agarwal	-	-	12,500	12,500	-	-	-	-
<b>Total</b>	50,000	50,000	50,000	50,000	-	-	-	-
<b>D) Reimbursement of Expenses</b>								
Srijan Realty Pvt. Ltd.	26,93,573	63,07,528	-	-	-	-	2,01,228	-
Reimbursement of Expenses	-	-	-	-	-	-	-	-
<b>Total</b>	26,93,573	63,07,528	-	-	-	-	2,01,228	-
<b>E) Advance to Others</b>								
Toptech Realty LLP.	-	-	-	-	-	-	-	31,66,464
Advance to Others	-	-	-	-	-	-	-	1,99,74,000
<b>Total</b>	-	-	-	-	-	-	-	2,31,40,464

**SRIJAN RESIDENCY LLP**

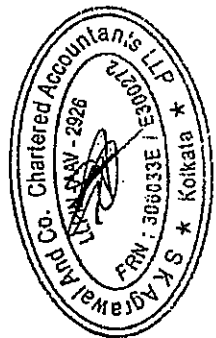
*P. C. B. Ghosh*

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**SRIJAN RESIDENCY LLP**

*Ra. Nam. Agha*

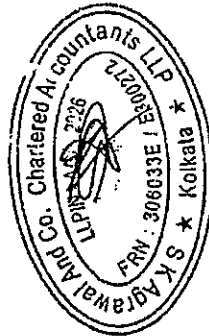
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Notes forming part of the Financial Statements for the year ended 31st March, 2025  
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Transactions/ Outstanding Balances	Key Managerial Personnel a(i)		Key Managerial Personnel a(ii)		Enterprise describe in b(i)		Enterprise describe in b(ii)	
	24-25 INR	23-24 INR	24-25 INR	23-24 INR	24-25 INR	23-24 INR	24-25 INR	23-24 INR
F) Loan Given	-	-	-	-	-	-	50,89,753	2,48,40,000
Loan Given	-	-	-	-	-	-	50,89,753	2,48,40,000
Total	-	-	-	-	-	-	50,89,753	2,48,40,000
G) Refund Depositable Against JDA	-	-	-	-	-	-	65,49,329	19,76,72,066
Refund Depositable Against JDA	-	-	-	-	-	-	65,49,329	19,76,72,066
Total	-	-	-	-	-	-	65,49,329	19,76,72,066
H) Advance against Refundable Deposit	-	-	-	-	-	-	9,56,06,389	-
Liability	-	-	-	-	-	-	9,56,06,389	-
Total	-	-	-	-	-	-	9,56,06,389	-



SRIJAN RESIDENCY LLP  
*P. Subhant*  
 DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP  
*Ranwar Ashp.*  
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