

VINAYAK REALTECH PROPERTIES LLP

Balance Sheet as at 31 March, 2025

(Amount in Rs.)

Particulars		Note	31 March 2025	31 March 2024
I	EQUITY AND LIABILITIES			
1	Partners' Funds			
(a)	Partners' Capital Account			
(i)	Partners' Contribution	3a	57,53,199	57,53,199
(ii)	Partners' Current Account	3b	94,76,498	1,39,27,018
(b)	Reserves and surplus	4	24,23,652	17,07,864
			1,76,53,349	2,13,88,081
2	Non-current liabilities			
(a)	Long-term borrowings	5	9,12,44,841	7,06,75,575
(b)	Deferred tax liabilities (Net)	6	-	8,550
(c)	Other long-term liabilities	7	8,90,21,090	7,32,74,663
(d)	Long-term provisions	8	-	-
			18,02,65,931	14,39,58,788
3	Current liabilities			
(a)	Short-term borrowings	5	2,17,94,100	2,17,45,598
(b)	Trade payables			
(i)	Total outstanding dues of micro, small and medium enterprises	9	-	-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	9	1,91,95,562	1,58,04,446
(c)	Other current liabilities	10	5,11,90,072	1,97,61,885
(d)	Short-term provisions	8	57,706	6,76,229
			9,22,37,439	5,79,88,158
	Total		29,01,56,720	22,33,35,027
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	11,83,819	3,80,031
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	32,59,684	28,36,812
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (Net)	6	34,150	-
(d)	Long Term Loans and Advances	12	3,04,96,056	3,02,93,206
(e)	Other non-current assets	14	-	-
			3,49,73,708	3,35,10,049
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories	13	13,84,25,557	6,22,96,038
(c)	Trade receivables	14	13,51,425	68,46,731
(d)	Cash and bank balances	15	59,90,450	1,55,06,677
(e)	Short Term Loans and Advances	12	10,93,78,262	10,51,38,214
(f)	Other current assets	16	37,318	37,318
			25,51,83,011	18,98,24,978
	Total		29,01,56,720	22,33,35,027
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.

Chartered Accountants

FRN: 327900E



CA Monu Jain
(Partner)

Membership No. 302721

Place : Kolkata

UDIN :25302721BMJDQ02067

Date : 25-09-2025

For and on behalf of the Partners

Vinayak Realtech Properties LLP

LLP - AAQ-5304

VINAYAK REALTECH PROPERTIES LLP

VINAYAK REALTECH PROPERTIES LLP

SHISHIR GUPTA
Designated Partner

VINITA GUPTA
Designated Partner

SHISHIR GUPTA

DIN : 01575177

VINITA GUPTA

DIN : 08566062

SIGNATURE VANILYA PVT. LTD. SIGNATURE VANILYA PVT. LTD.

Director

Director

VINAYAK REALTECH PROPERTIES LLP

Statement of Profit and Loss for the year ended 31 March, 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Revenue from operations	17	6,12,37,411	10,67,79,736
II Other Income	18	89,863	1,09,968
III Total Income (I+II)		6,13,27,274	10,68,89,704
IV Expenses:			
(a) Construction expenses	19	9,20,56,244	10,35,24,012
(b) Change in inventories of work in progress and Finished goods	20	-7,65,41,026	-2,66,75,041
(c) Employee benefits expense	21	1,06,46,030	33,93,163
(d) Finance costs	22	1,17,02,466	97,45,702
(e) Depreciation and amortization expense	11	3,47,263	26,058
(f) Other expenses	23	1,61,99,241	1,07,88,396
Total expenses		5,44,10,218	10,08,02,290
IX Profit before Partners' Remuneration and tax (VII-VIII)		69,17,056	60,87,414
X Partners' Remuneration		60,00,000	36,00,000
XI Profit before Tax (IX-X)		9,17,056	24,87,414
XII Tax expense:			
(a) Current tax		2,43,968	7,71,000
(b) Excess/ Short provision of tax relating to earlier years		-	-
(c) Deferred tax charge/ (benefit)	6	-42,700	8,550
		2,01,268	7,79,550
XVII Profit/(Loss) for the year (XIII+XVI)		7,15,788	17,07,864
The accompanying notes are an integral part of the financial statements			

See accompanying notes forming part of the financial statements

In terms of our report of even date

For Monu Jain & Co.

Chartered Accountants

FRN: 327900E



CA. Monu Jain
(Partner)

Membership No. 302721

Place : Kolkata

UDIN : 25302721BMJDQO2067

Date : 25-09-2025

For and on behalf of the Partners

Vinayak Realtech Properties LLP

LLP - AAQ-5804

VINAYAK REALTECH PROPERTIES LLP

SHISHIR GUPTA
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

VINITA GUPTA
Designated Partner

SHISHIR GUPTA

DIN : 01575177

VINITA GUPTA

DIN : 08566062

SIGNATURE VANIYA PVT. LTD

SIGNATURE VANIYA PVT. LTD

DIRECTOR

DATE

VINAYAK REALTECH PROPERTIES LLP

Notes forming part of the financial statements for the year ended 31st March 2025

Note	Particulars
1	Corporate Information
	VINAYAK REALTECH PROPERTIES LLP (the LLP) was incorporated on Sep 18, 2019.The Company is a leading real estate developer engaged primarily in the business of real estate construction, development and other related activities.The company is domiciled in India.
2	Significant Accounting Policies and Basis of Accounting and Preparation of Financial Statements
2.1	Basis of Preparation The Financial Statements of the company have been prepared on accrual basis under the historical cost convention and going concern basis, in accordance with the generally accepted accounting principles in India('Indian GAAP') to comply with the Accounting standards.
2.2	Operating Cycle The normal operating cycle in respect of operation relating to under construction real estate project depends on signing of agreement, size of the project, phasing of the project, type of development, project complexities, approvals needed & realization of project into cash & cash equivalent and rang from 3 to 7 years. According Assets & liabilities have been classified into current & non current based on operating cycle of respective projects.
2.3	Use of Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of financial statements and the results of operations during the reporting periods. Although these estimates are based upon managements knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.
2.4	Inventories inventories are valued as under: a) Raw materials - at cost b) Construction Work-in-progress - at cost (it includes cost of land, premium for development right, construction cost,allocated interest and expenses incidental to the projects undertaking by the Company. c) Completed Flats- At Lower of Cost or Net Realisable value.
2.5	Property,Plant and Equipment and Intangible assets Fixed Asssets are stated at cost of acquisition or construction less accumulated depreciation, Cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in case of construction. Carrying amount of cash generation units/assets are reviewed at balance sheet date to determine whether there is any indication of impairment.If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is higher. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.
2.6	Depreciation Depreciation has been provided on written down value basis, at the rate determined with reference to the useful lives specified in Schedule II to the Companies Act, 2013.The impact of the change in useful life of fixed assets has been considered in accordance with the provision of Schedule II. Assets costing less than ₹ 5000/- are depreciated at 100% in the year of acquisition. Intangible Assets (Computer Software) are amortised over a period of three years. Due to transition from schedule XIV to schedule II, depreciation on assets has been increased.
2.7	Claims Expenditure incurred in respect of additional costs/delays is accounted when they are incurred. Claims made in respect thereof are accounted as income on receipt of Arbitration Award or acceptance by client or on receipt of evidence of reliability of award.
2.8	Development Manager Fees The Company has been entering into Development & Project Management agreement with landlord.Accounting for income from such projects is done on accrual basis on percentage of completion or as per the terms of the agreement.
2.9	Loans & Advances Loans & Advances are stated after making provisions for doubtful debts.



VINAYAK REALTECH PROPERTIES LLP

VINAYAK REALTECH PROPERTIES LLP

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Sushant Gupta

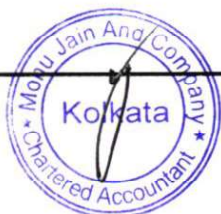
Designated Partner

Vinita Gupta

Designated Partner

Note 2 Significant Accounting Policies (contd.)

Note	Particulars
2.10	<p>Revenue Recognition Revenue from Constructed Properties: The company is following the "Percentage of Completion Method" of accounting. As per this method, revenue from sale of properties is recognized in Statement of Profit & Loss in proportion to the actual cost incurred as against the total estimated cost of projects under execution with the company on transfer of significant risk and rewards to the buyer. Up to 31st March 2012 revenue was recognized only if the actual project cost incurred is 20% or more of the total estimated project cost.</p> <p>Effective 1st April 2012, in accordance with the "Guidance Note on Accounting for Real Estate transaction (Revised)" (Guidance Note), all projects commencing on or after the said date or projects which have already commenced, but where the revenue is recognized for the first time on or after the above date, construction revenue on such projects have been recognized on percentage of completion method provided the following thresholds have been met:</p> <p>a) All critical approvals necessary for the commencement have been obtained; b) The expenditure incurred on construction and development costs is not less than 25 per cent of the total estimated construction and development costs; c) At least 25 percent of the saleable project area is secured by contracts or agreements with buyer; and d) At least 10 percent of the agreement value is realized at the reporting date in respect of such contracts and it is reasonable to expect that the parties to such contracts will comply with the payment terms as defined in the contracts.</p> <p>Determination of revenues under the percentage of completion method necessarily involves making estimates, some of which are of a technical nature, concerning, where relevant, the percentage of completion, cost to completion, the expected revenues from the projects or activity and the foreseeable losses to completion. Estimates of project income, as well as project costs, are reviewed periodically. The effects of changes, if any, to estimates is recognized in the financial statements for the period in which such changes are determined. Revenue from projects is recognized net of revenue attributable to the land owners. Losses, if any, are fully provided for immediately.</p> <p>Revenue on bulk deals on sale of its properties is recognized on execution of documents. Income from operation of commercial complexes is recognized over the tenure of the lease/service agreement. Interest income is accounted on an accrual basis at contracted rates. Dividend income is recognized when the right to receive the same is established.</p>
2.11	<p>Sundry Debtors Sundry Debtors disclosed under Notes 15 represents revenue recognized based on percentage of completion method (as per Notes 2.10 above), over and above the amount due as per the payment plans agreed with the customers.</p>
2.12	<p>Taxes on Income Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.</p>
2.13	<p>Provisions and Contingencies A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.</p>
2.14	<p>Earnings Per Share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any).</p>



VINAYAK REALTECH PROPERTIES LLP

VINAYAK REALTECH PROPERTIES LLP

Signature

Vinita Gupta

Designated Partner

Designated Partner

VINAYAK REALTECH PROPERTIES LLP

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

Note - 3a Partners Contribution Account

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	Interest for the year	Withdrawals during the year	Share of Profit / Loss during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
1	SHISHIR GUPTA	100000	50%	32,82,850	-	-	-	-	-	-	-	32,82,850
2	VINITA GUPTA	100000	50%	24,70,350	-	-	-	-	-	-	-	24,70,350
3												
4												
Previous Year (PY)				57,53,199	41,99,871	-	-	-	-	-	15,53,328	57,53,199

(Amount in Rs.)

Note - 3b Partners Current Account

Sr. No.	Name of Partner	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	SHISHIR GUPTA	50%	1,39,27,018	2,91,88,498	-	-	3,36,39,018	-	94,76,498.00
2	VINITA GUPTA	50%	1,39,27,018	2,91,88,498	-	-	3,36,39,018	-	94,76,498
3									
4									
Previous Year (PY)			1,39,27,018	1,39,27,018	-	-	-	-	1,39,27,018

(Amount in Rs.)

VINAYAK REALTECH PROPERTIES LLP

S. S. S. S.
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinita Gupta
Designated Partner



VINAYAK REALTECH PROPERTIES LLP

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

(Amount in Rs.)

		31 March 2025	31 March 2024
7	Other long term liabilities		
	Advance against properties	2,31,80,000	1,89,10,508
	Allocation payable to landlord	6,58,41,090	5,43,64,155
	Total Other long term liabilities	8,90,21,090	7,32,74,663
8	Provisions		
		Long term	Short term
		31 March 2025	31 March 2024
(a)	Provision for employee benefits		
	Provision for gratuity	-	-
	Provision for leave Encashment	-	-
(b)	Other provisions		
	Provision for Income tax (net of advance tax)	-	6,76,229
	Total Provisions	57,706	6,76,229
9	Trade payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	1,91,95,562	1,58,04,446
	Total Trade payables	1,91,95,562	1,58,04,446
10	Other current liabilities		
(a)	Excess cheque issued	54,362	-
(b)	Audit fees payable	-	-
(c)	P. tax payable	3,310	3,920
(d)	Salary payable	28,64,150	36,92,434
(e)	Advance from customers	3,41,78,268	97,27,135
(f)	Refund against cancellations	1,19,91,229	55,48,597
(g)	Goods and Service tax payable	6,13,028	5,71,790
(h)	TDS payable	13,81,574	2,18,009
(i)	ESI payable	2,589	-
(j)	PF payable	1,01,562	-
	Total Other current liabilities	5,11,90,072	1,97,61,885



VINAYAK REALTECH PROPERTIES LLP

Sushil Gupta
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinita Gupta
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Note 11 Fixed Assets

Sl No.	Description of Fixed Assets	Gross Block			Depreciation			Net Block	
		Balance as at 1 April, 2024	Additions	Disposals	Balance as at 31 March, 2025	Balance as at 1 April, 2024	Depreciation for the year	Eliminated on disposal of assets	Balance as at 31 March, 2025
	Tangible Assets								
1	Plant and Equipment (Owned)	-	-	-	-	-	-	-	-
2	Furniture & Fittings (Owned)	-	-	-	-	-	-	-	-
3	Vehicles (Owned)	-	-	-	-	-	-	-	-
4	Office equipment (Owned)	2,22,540	9,83,609	-	12,06,149	12,626	-	2,19,703	9,86,447
5	Computors (Owned)	1,83,549	1,67,442	-	3,50,991	1,40,187	-	1,53,620	1,97,372
6	Land & Building (Operating Lease)	-	-	-	-	-	-	-	-
	Intangible Assets								
7	Computors Software	-	-	-	-	-	-	-	-
	Grand Total	4,06,089	11,51,051	-	15,57,140	26,058	-	3,73,322	11,83,819
	Previous Year	-	4,06,089	-	4,06,089	26,058	-	26,058	3,80,031

VINAYAK REALTECH PROPERTIES LLP

S. S. L. S. P. S.
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinida Gupta
Designated Partner



VINAYAK REALTECH PROPERTIES LLP

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

(Amount in Rs.)

		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
12	Loans and advances				
A	(Secured)				
	Total (A)	-	-	-	-
B	Loans and advances (Unsecured)				
(a)	Loans advances to partners or relative of partners	-	-	8,81,50,815	7,60,44,320
(b)	Advance receivable in cash or kind or for value to be received	-	-	2,12,27,447	2,90,53,894
(c)	Prepaid expenses	-	-	-	40,000
(d)	Security Deposits	3,04,96,056	3,02,93,206	-	-
	Balance with government authorities	-	-	-	-
	Total (B)	3,04,96,056	3,02,93,206	10,93,78,262	10,51,38,214
	Total (A + B)	3,04,96,056	3,02,93,206	10,93,78,262	10,51,38,214
13	Inventories			31 March 2025	31 March 2024
(a)	Raw materials			4,41,764	8,53,272
(b)	Work-in-progress			13,79,83,793	6,14,42,766
(c)	Finished goods			-	-
	Total			13,84,25,557	6,22,96,038
14	Trade receivables			31 March 2025	31 March 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			13,51,425	68,46,731
	Less: Provision for doubtful receivables			-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt			13,51,425	68,46,731
(a)	Secured Considered good			-	-
(b)	Unsecured Considered good			-	-
(c)	Doubtful			-	-
	Less: Provision for doubtful receivables			-	-
	Unbilled receivables			-	-
	Total			13,51,425	68,46,731
15	Cash and Bank Balances			31 March 2024	31 March 2023
A	Cash and cash equivalents				
(a)	On current accounts			49,48,381	1,47,47,071
(b)	Cash credit account (Debit balance)			-	-
(c)	Fixed Deposits			8,06,272	7,00,000
(d)	Cheques, drafts on hand			-	-
(e)	Cash on hand			2,35,797	59,606
	Total			59,90,450	1,55,06,677
	Total Cash and bank balances			59,90,450	1,55,06,677
16	Other current assets			31 March 2024	31 March 2023
(a)	Interest accrued but not due on deposits			-	-
(b)	Interest accrued and due on deposits			37,318	37,318
	Total			37,318	37,318



VINAYAK REALTECH PROPERTIES LLP

Shishu Gupta

Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinita Gupta

Designated Partner

VINAYAK REALTECH PROPERTIES LLP

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

(Amount in Rs.)

	31 March 2025	31 March 2024
17 Revenue from operations		
(a) Revenue from Operation	6,12,37,411	10,67,79,736
Revenue from operations (Net)	6,12,37,411	10,67,79,736
18 Other income	31 March 2025	31 March 2024
(a) Interest income	56,272	1,05,157
(b) Income from Other source	15,450	-
(c) Net gain on sale of investments	-	-
(d) Sundry balance written off	18,141	4,811
Total other income	89,863	1,09,968
19 Construction Expenses	31 March 2025	31 March 2024
(a) Land & development expenses	4,70,65,577	3,83,89,980
(b) Brokerage & commission	34,12,635	31,47,734
(c) Building materials consumed	3,04,69,698	4,29,01,095
(d) Construction work	75,01,592	1,66,11,855
(e) Project developments expenses	36,06,742	24,73,348
Total construction expenses	9,20,56,244	10,35,24,012
20 Changes in inventories of finished goods and work in progress	31 March 2025	31 March 2024
<u>Inventories at the beginning of the year:</u>		
(ii) Work in progress	6,14,42,767	3,47,67,725
(iii) Finished goods	-	-
	(I) 6,14,42,767	3,47,67,725
<u>Inventories at the end of the year:</u>		
(ii) Work in progress	13,79,83,793	6,14,42,767
(iii) Finished goods	-	-
	(II) 13,79,83,793	6,14,42,767
(Increase)/decrease in inventories of finished goods and work-in-progress (C)	-7,65,41,026	-2,66,75,042
21 Employee benefits expense	31 March 2025	31 March 2024
(Including labour)		
(a) Salaries, wages, bonus and other allowances	91,49,221	31,97,459
(b) Contribution to provident and other funds	3,34,137	-
(c) Gratuity expenses	-	-
(d) Staff recruitment expenses	3,99,341	1,83,193
(e) Staff welfare expenses	7,63,331	12,511
Total Employee benefits expense	1,06,46,030	33,93,163
22 Finance cost	31 March 2025	31 March 2024
(a) Interest expense		
(i) On bank loan	94,90,066	76,81,320
(ii) On other loan	9,14,133	12,00,500
(iii) On GST, TDS, P. tax & other dues	1,38,445	71,410
(b) Other borrowing costs	11,18,122	7,55,622
(c) Penalty & late fees on GST, TDS, P. tax & other dues	41,700	36,850
Total Finance cost	1,17,02,466	97,45,702



VINAYAK REALTECH PROPERTIES LLP

Shishu Gupta

Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinita Gupta

Designated Partner

VINAYAK REALTECH PROPERTIES LLP

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

23 Other Expenses		31 March 2025	31 March 2024
(a)	Transportation charges	64,013	1,44,644
(b)	Power and fuel	28,595	22,266
(c)	Rent	-	-
(d)	Repairs and maintenance - Buildings	-	-
(e)	Repairs and maintenance - Machinery	6,16,838	2,14,161
(f)	Insurance	1,54,919	-
(g)	Rates and taxes	49,51,890	56,23,093
(h)	Postage and Couriers	-	-
(i)	Travelling and conveyance	35,064	20,831
(j)	Auditor's remuneration (Refer note below)	15,000	15,000
(k)	Printing and stationery	1,84,048	1,48,478
(l)	Communication expenses	1,92,387	2,60,815
(m)	Legal and professional charges	25,30,840	2,55,090
(n)	Advertisement and publicity	51,89,613	28,19,761
(o)	Business promotion expenses	9,23,509	8,762
(p)	Security and services	2,76,863	3,86,243
(q)	Site expenses	89,835	20,396
(r)	Prior period items	1,16,174	41,858
(s)	Hire charges	4,49,331	3,14,025
(t)	Registration Charges	67,477	4,90,206
(u)	Office maintenance	3,12,835	2,766
(v)	Miscellaneous expenses	11	-
	Total	1,61,99,241	1,07,88,396

(i) Auditor's remuneration		31 March 2025	31 March 2024
(a)	Statutory audit	10,000	10,000
(b)	Tax audit	5,000	5,000
		15,000	15,000

(ii) Prior period items		31 March 2025	31 March 2024
(a)	GST (FY 2022-23)	-	41,858
(b)	Income tax (FY 2022-23)	1,13,984	-
(c)	Income tax (FY 2021-22)	1,190	-
(d)	Income tax (FY 2020-21)	1,000	-
		1,16,174	41,858



VINAYAK REALTECH PROPERTIES LLP

Sushant Gupta
Designated Partner

VINAYAK REALTECH PROPERTIES LLP

Vinita Gupta
Designated Partner