

**Independent Auditor's Report**

To The Partners of M/s EIA DEVELOPERS LLP

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of M/s EIA Developers LLP, which comprise the Balance Sheet as at 31st March, 2024, and the Statement of Profit & Loss for the period ended on that date.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Auditor's Responsibility**

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Applicable Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

**EIA DEVELOPERS LLP**

Designated Partner/Authorised Signatory

**Network : GARV & Affiliates**

Kolkata | Bengaluru | Chennai | Guwahati | Hyderabad | Mumbai

**EIA DEVELOPERS LLP**  
**LLPIN: ACE-1010**  
**BALANCE SHEET AS AT 31 MARCH 2024**

<u>Particulars</u>	<u>SCHEDULES</u>	<u>AS AT</u> <u>31-Mar-2024</u> <u>Amount (Rs)</u>
<b><u>SOURCES OF FUNDS</u></b>		
Partner's Capital	1	10,00,000
Partner's Current Account	2	34,87,182
		<u>44,87,182</u>
<b><u>APPLICATION OF FUNDS</u></b>		
<b><u>Current Assets, Loans &amp; Advances</u></b>		
<b><u>Current Assets</u></b>		
Sundry Debtors	3	6,23,000
Inventories	4	30,62,335
Cash & Bank Balances	5	8,62,191
	(A)	<u>45,47,526</u>
<b><u>Less : Current Liabilities &amp; Provisions</u></b>		
Current Liabilities	5	60,344
	(B)	<u>60,344</u>
	(A-B)	<u>44,87,182</u>
		<u>44,87,182</u>

In terms of our Report of even date annexed.

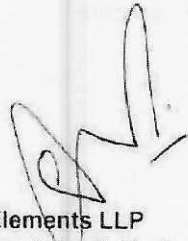
**For GARV & ASSOCIATES**  
Chartered Accountants  
Firm Reg. No.: 301094E



(Vikash Parakh)  
Partner  
Membership No.: 061926


Address: 27A, Hazra Rd  
Kolkata - 700029

Place: Kolkata  
Dated: 21 May, 2024

  
**Eden Elements LLP**  
Nominee: Anirudh Modi  
Designated Partner

  
**Micra Engicon LLP**  
Nominee: Nikhil Karnani  
Designated Partner

**For EIA DEVELOPERS LLP**

  
**Yogesh Chandra Agrawalla**  
Designated Partner

  
**EIA DEVELOPERS LLP**  
Designated Partner/Authorised Signatory

## EIA DEVELOPERS LLP

### SCHEDULES TO THE BALANCE SHEET AS AT 31 MARCH 2024

#### SCHEDULE 1

		AS AT 31 MARCH 2024 Amount (Rs)
<b><u>PARTNERS' CAPITAL</u></b>	<b><u>Share of Profit</u></b>	
Eden Elements LLP	50%	5,00,000
Capital Contribution		
Micra Engicon LLP	30%	3,00,000
Capital Contribution		
Yogesh Chandra Agarwal	20%	2,00,000
Capital Contribution		
		<u>10,00,000</u>

#### SCHEDULE 2

##### PARTNER'S CURRENT ACCOUNT

Eden Elements LLP	34,93,554
Micra Engicon LLP	(3,823)
Yogesh Chandra Agarwal	(2,549)
	<u>34,87,182</u>
	<u>34,87,182</u>

#### SCHEDULE 3

##### SUNDRY DEBTORS

Others Receivables	6,23,000
	<u>6,23,000</u>

#### SCHEDULE 4

##### INVENTORIES

Work-in-Progress at Kaikhali	30,62,335
	<u>30,62,335</u>

#### SCHEDULE 4


##### CASH & BANK BALANCES


Cash at Bank	8,62,191
(With Scheduled Bank in Current Account)	
	<u>8,62,191</u>

#### SCHEDULE 5


##### CURRENT LIABILITIES & PROVISIONS

<u>Statutory Dues Payable</u>	
TDS Payable	54,444
<u>Expenses Payable</u>	
Audit Fees Payable	5,900
	<u>60,344</u>

  
Eden Elements LLP  
Nominee Anirudh Modi  
Designated Partner

  
Micra Engicon LLP  
Nominee: Nikhil Karnani  
Designated Partner

For EIA DEVELOPERS LLP

  
Yogesh Chandra Agrawalla  
Designated Partner

  
EIA DEVELOPERS LLP

Designated Partner / Authorized Signatory



## **EIA DEVELOPERS LLP**

**LLPIN: ACE-1010**

The LLP was incorporated on 24-11-23, therefore previous year data not available.

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **1. ACCOUNTING POLICIES:-**

##### **a) BASIS OF ACCOUNTING**

The LLP follows the Mercantile system of accounting and recognises Income and Expenditure on Accrual basis. The accounts are prepared under the Historical Cost Convention and as a going concern and in accordance with applicable accounting standards.

##### **b) SUNDRY DEBTORS / CREDITORS**

Balances of Sundry Debtors / Creditors and Advances are subject to confirmation from respective Parties.

##### **c) DEFERRED TAX ASSETS**

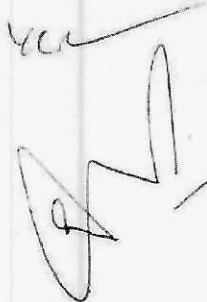
In view of the management there are no timing differences, hence as per the AS-22 issued by the Institute of Chartered Accountants of India, the LLP has not recognised any Deferred Tax Assets.

##### **d) CONTINGENT LIABILITIES**

There are no Contingent Liabilities.

##### **e) INVENTORIES**

Stock-in trade consists of land and is valued at cost



**EIA DEVELOPERS LLP**

Designated Partner / Authorised Signatory

