DAZZLE HOUSING & REALTY LLP
Asim Shova, 3rd Floor, 22A Loudon Street, Park Street, Kolkata-700016
Email ID : accounts@singhaniaglobal.com
LLPIN No : ACO-7304

Balance Sheet as at 31st March 2026

(Amount in Rs.)

	Particulars	Note	31st March 2026	31st March 2025
I	EQUITY AND LIABILITIES			
1	Partners' Funds			
(a)	Partners' Capital Account			
	(i) Partners' Contribution	3a	30,00,000	-
	(ii) Partners' Current Account	3b	-13,403	-
(b)	Reserves and surplus	4	-	-
			29,86,597	-
2	Non-current liabilities			
(a)	Long-term borrowings	5	1,34,35,000	-
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	-	-
(d)	Long-term provisions	8	-	-
			1,34,35,000	-
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	9	4,77,397	
(c)	Other current liabilities	10	1,31,282	-
(d)	Short-term provisions	8	-	-
			6,08,679	-
	Total		1,70,30,276	-
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	-	-
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progess	11	1,69,09,078	-
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	-	-
(e)	Other non-current assets	14	15,815	-
			1,69,24,893	-
2	Current assets			
(a)	Current investments	12	-	-
(b)	Inventories	15	-	-
(c)	Trade receivables	16	-	-
(d)	Cash and bank balances	17	1,05,383	-
(e)	Short Term Loans and Advances	13	-	-
(f)	Other current assets	18	-	-
			1,05,383	-
	Total		1,70,30,276	-
	Summary of significant accounting policies	1		
	Notes To Accounts	2		
	The accompanying notes are an integral part of the financial statements		-	-

IN TERMS OF OUR REPORT OF EVEN DATE

DAZZLE HOUSING & REALTY LLP

For Ganeriwal & Associates
Chartered Accountants
Firm Regn No. - 333599E
GANERIWAL & ASSOCIATES
Sumit Ganeriwal

CA Sumit Ganeriwal
Proprietor
Membership No. -067354
Proprietor
UDIN :- 26067354SEUAQI9925
Place : Kolkata
Date : 30·06·2026

Abhishek Roongta
Designated Partner
DIN No : 02748655

Mahesh Kumar Singhania
Designated Partner
DIN No : 00303941

Saarthak Srimal
Designated Partner
DIN No: 08821879

DAZZLE HOUSING & REALTY LLP
Asim Shova, 3rd Floor, 22A Loudon Street, Park Street, Kolkata-700016
Email ID : accounts@singhaniaglobal.com
LLPIN No : ACO-7304

Statement of Profit and Loss for the Period ended 31st March 2026

(Amount in Rs.)

	Particulars	Note	31st March 2026	31st March 2025
I	Revenue from operations	19	-	-
II	Other Income	20	-	-
III	**Total Income (I+II)**		-	-
IV	Expenses:			
(b)	Employee benefits expense	21	-	-
(c)	Finance costs	22	-	-
(d)	Depreciation and amortization expense	23	-	-
(e)	Other expenses	24	13,403	-
	Total expenses		13,403	-
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		-13,403	-
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		-13,403	-
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		-13,403	-
X	Partners' Remuneration		-	-
XI	Profit before Tax (IX-X)		-13,403	-
XII	Tax expense:			
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)	6	-	-
			-	-
XIIII	**Profit/(Loss) for the period from continuing operations (XI-XII)**		-13,403	-
XIV	Profit/(loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	**Profit/(loss) from discontinuing operations (after tax) (XIV-XV)**		-	-
	Add/Less : Profit Trnasferred to Partners Account		-13,403	-
XVII	**Profit/(Loss) for the year (XIII+XVI)**		-	-
	The accompanying notes are an integral part of the financial statements			

IN TERM IN TERMS OF OUR REPORT OF EVEN DATE

For Ganeriwal & Associates
Chartered Accountants
Firm Regn No. - 333599E

GANERIWAL & ASSOCIATES

Sumit Ganeriwal
CA Sumit Ganeriwal
Proprietor
Membership No. -067354
UDIN :- 26067354SEUAQI9925
Place : Kolkata
Date : 30.06.2026

Proprietor

DAZZLE HOUSING & REALTY LLP

Abhishek Roongta
Designated Partner
DIN No : 02748655

Mahesh Kumar Singhania
Designated Partner
DIN No : 00303941

Saarthak Srimal
Designated Partner
DIN No: 08821879

DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the period ended, 31st March, 2026

Note - 3a Partners Contribution Account

(Amount in Rs.)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2025 (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 2026 (Closing Balance)
1	Abhishek Roongta	1000000	33.33%	-	10,00,000			-		10,00,000
2	Mahesh Kumar Singhania.	1000000	33.34%	-	10,00,000			-		10,00,000
3	Saarthak Srimal	1000000	33.33%	-	10,00,000			-		10,00,000
				-	30,00,000	-	-	-	-	30,00,000
Previous Year (PY)				-	-	-	-	-	-	-

Note - 3b Partners Current Account

(Amount in Rs.)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2025 (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	Abhishek Roongta	33.30%	-	-	-	-		-4,467	-4,467
2	Mahesh Kumar Singhania.	33.40%	-	-				-4,469	-4,469
3	Saarthak Srimal	33.30%	-		-	-		-4,467	-4,467
			-	0	-	-	-	-13,403	-13,403
Previous Year (PY)					-	-	-		

Ganeriwal & Associates Kolkata

DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the Period 31st March, 2026

(Amount in Rs.)

		31st March 2026	31st March 2025
4	**Reserves and surplus**		
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-
	Total	-	-

		Long Term		Short Term	
5	**Borrowings**	31st March 2026	31st March 2025	31st March 2026	31st March 2025
	Secured				
(a)	**Term loans**				
	from banks	-	-	-	-
	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
	from banks	NA	NA	-	-
	from other parties	NA	NA	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	**Term loans**				
	from banks	-	-	-	-
	from other parties:	-	-	-	-
(b)	**Loans repayable on demand**				
	from banks	-	-	-	-
	from other parties:	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	1,34,35,000	-		-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-		-
	Total (B)	1,34,35,000	-	-	-
	Total (A) + (B)	1,34,35,000	-	-	-

Foot Note:

(i) Nature of the Security to be specified separately.

(ii) Terms of repayment of terms loans and other loans shall be stated.

(iii) Where loans guranteed by partners aggregate of such amount under each head shall be disclosed.

		31st March 2026	Charge/ (benefit) for the year	31st March 2025
6	**Deferred tax liabilities/(asset) (Net)**			
	Deferred tax asset			
	Expenses provided but allowable in Income Tax on payment basis	-	-	-
	Provision for doubtful debts	-	-	-
	Difference between book depreciation & tax depreciation*	-	-	-
	Others (please specify)	-	-	-
	Gross deferred tax asset (A)	-	-	-
	Deferred tax liability			
	Difference between book depreciation & tax depreciation*	-	-	-
	Others (please specify)	-	-	-
	Gross deferred tax liability (B)	-	-	-
	Net deferred tax liability/(asset) (B-A)	-	-	-

Agarwal & Associates Kolkata

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DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the period ended 31st March, 2026

(Amount in Rs.)

		31st March 2026	31st March 2025
7	**Other long term liabilities**		
	Advance from customers	-	-
	Advance Received Against Revenue Sharing		-
	Total Other long term liabilities	-	-

		Long term		Short term	
		31st March 2026	31st March 2025	31st March 2026	31st March 2025
8	**Provisions**				
(a)	**Provision for employee benefits**				
	Provision for gratuity	-	-	-	-
	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**				
	Provision for Income tax [net of advance tax of Rs.___ (previous year Rs.___)	-	-	-	-
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-	-	-
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	-	-

		31st March 2026	31st March 2025
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	4,77,397	-
	Total Trade payables	4,77,397	-

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	31st March 2026	31st March 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

		31st March 2026	31st March 2025
10	**Other current liabilities**		
(a)	Current maturities of finance lease obligations (Refer note XX)	-	-
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings	-	-
(d)	Income received in advance	-	-
(e)	Unearned revenue	-	-
(f)	Goods and Service tax payable	-	-
(g)	TDS payable	1,21,282	-
(h)	Other payables:		
	a) For Professional & Filing Fees		-
	b)Audit Fees Payable	10,000	
	Total Other current liabilities	1,31,282	-

Canariwal & Associates

DAZZLE HOUSING & REALTY LLP
Notes forming part of the Financial Statements for the period ended 31st March, 2026

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

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2024	-							-
Additions								
Deductions/Adjustments								
At 1 April 2023	-							-
Additions	-							-
Deductions/Adjustments								
At 31 March 2026	-							-
At 31 March 2025	0.00							0.00
Depreciation/Adjustments								
At 1 April 2024								-
Additions								
Deductions/Adjustments								
At 1 April 2023								
Additions								
Deductions/Adjustments								
At 31 March 2026								
At 31 March 2025								
Net Block								
At 31 March 2026	-							-
At 31 March 2025	-							-

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS									
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Recepie/formulae/model/design prototype	Liscense and franchise	Others (specify nature)	Total
Gross Block										
At 1 April 2025										
Additions										
Deductions/Adjustments										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 31 March 2026										
At 31 March 2025										
Amortization/Adjustment										
At 1 April 2025										
Additions										
Deductions/Adjustments										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 31 March 2026										
At 31 March 2025										
Net Block										
At 31 March 2026										
At 31 March 2025										

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31-03-2026	31-03-2025
Opening Balance	-	-
Add: Additions during the year	1,69,09,078.20	-
Less: Capitalized during the year	-	-
Closing Balance (B)	1,69,09,078.20	-

Intangible assets under development	31-03-2026	31-03-2025
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Ganeriwal & Associates Kolkata

DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the period ended 31st March, 2026

(Amount in Rs.)

		As at 31- March- 2026			As at 31- March- 2025	
12	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)					
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities			-		-
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof			-		-
	Aggregate amount of Un-quoted investments			-		-
	Aggreagte Provision for diminution in value of investments					
				31-03-2026		31-03-2025
	Footnote 1: Details of investment in partnership firm					
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-

			As at 31- March- 2026		As at 31- March- 2025	
	Current Investments	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long term investments			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long term investments (Refer note XX)			-		-
(b)	Investments in equity instruments			-		-
(c)	Investments in preference shares			-		-
(d)	Investments in government or trust securities			-		-
(e)	Investments in debentures or bonds			-		-
(f)	Investments in mutual funds			-		-
(g)	Other Short term investments (specify nature)			-		-
	Net current investments			-		-
	Grand Total			-		-
	Aggregate value of quoted investments and market value thereof			-		-
	Aggregate value of quoted investments			-		-
	Aggregate Provision for diminution in value of investments			-		-

			Long Term		Short Term	
13	Loans and advances		31-03-2026	31-03-2025	31-03-2026	31-03-2025
A	(Secured)					
(a)	**Capital advances**					
	Considered good		-	-		-
	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
	Prepaid expenses		-	-	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ___ (previous year Rs. ___)]		-	-	-	-
	CENVAT credit receivable					
	VAT credit receivable					
	Service tax credit receivable					
	GST input credit receivable					
	Security Deposits					
	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-

Kanariwal & Associates Kolkata

DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the period ended 31st March, 2026

			Long Term		Short Term	
B	Loans and advances		31-03-2026	31-03-2025	31-03-2026	31-03-2025
	(Unsecured)					
(a)	**Capital advances**					
	Considered good		-	-	-	-
	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-		-
	Prepaid expenses		-	-	-	-
	Receivable Against Revenue Sharing					
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. NIL (previous year Rs. NIL)]		-	-		-
	CENVAT credit receivable					
	VAT credit receivable					
	Service tax credit receivable					
	GST input credit receivable					
	Security Deposits					
	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (B)		-	-	-	-
	Total (A + B)		-	-	-	-

		31-03-2026	31-03-2025
14	**Other non-current assets**		
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	15,815	-
	Total other non-current other assets	15,815	-

		31-03-2026	31-03-2025
15	**Inventories**		
(a)	Raw materials	-	-
(b)	Work-in-progress	-	-
(c)	Finished goods	-	-
(d)	Stock-in-trade	-	-
(e)	Stores and spares	-	-
(f)	Loose Tools	-	-
(g)	Others (Specify nature)	-	-
	[Goods-in-transit to be disclosed under relevant sub-head of inventories]		
	Total	-	-

		31-03-2026	31-03-2025
16	**Trade receivables**		
	Outstanding for a period less than 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
		-	-
	Total	-	-

		31-03-2026	31-03-2025
17	**Cash and Bank Balances**		
A	**Cash and cash equivalents**		
(a)	On current accounts	1,05,383	
(b)	Cash credit account (Debit balance)	-	-
(c)	**Fixed Deposits**		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	
	Total (I)	1,05,383	-
B	**Other bank balances**		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
	Deposits with original maturity for more than 3 months but less than 12 months		
(ii)	from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances (II)	-	-
	Total Cash and bank balances (I+II)	1,05,383	-

		31-03-2026	31-03-2025
18	**Other current assets**		
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Cash Seized by IT Department	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	-

Caneriwal & Associates Kolkata

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DAZZLE HOUSING & REALTY LLP

Notes forming part of the Financial Statements for the period ended 31st March, 2026

(Amount in Rs.)

		31st March 2026	31st March 2025
19	**Revenue from operations**		
(a)	Sale of products	-	-
(b)	Sale of services	-	-
(c)	Grants or donations received	-	-
(d)	Other operating revenue	-	-
	Revenue from operations (Gross)	-	-
	Less: Excise duty	-	-
	Revenue from operations (Net)	-	-

		31st March 2026	31st March 2025
20	**Other income**		
(a)	Interest income	-	-
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income	-	-
	Total other income	-	-

		31st March 2026	31st March 2025
21	**Employee benefits expense**		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	-
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	-	-

		31st March 2026	31st March 2025
22	**Finance cost**		
(a)	Interest expense (other than interest on partners' capital)		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Interest on partners' capital		
(c)	Other borrowing costs		
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-

		31st March 2026	31st March 2025
23	**Depreciation and amortization expense**		
(a)	on tangible assets (Refer note 11)	-	-
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	-	-

		31st March 2026	31st March 2025
24	**Other Expenses**		
(a)	Consumption of stores and spare parts	-	-
(b)	Power and fuel	-	-
(c)	Rent	-	-
(d)	Repairs and maintenance - Buildings	-	-
(e)	Repairs and maintenance - Machinery	-	-
(f)	Insurance	-	-
(g)	Rent, Rates and taxes, excluding, taxes on income	3,300	
(h)	Labour charges	-	-
(i)	Travelling expenses	-	-
(j)	Auditor's remuneration	10,000	
(k)	Printing and stationery	-	
(l)	Communication expenses	-	-
(m)	Legal and professional charges	-	-
(n)	Advertisement and publicity	-	-
(o)	Business promotion expenses	-	-
(p)	Commission	-	-
(q)	Clearing and forwarding charges	-	-
(r)	Loss on sale of Property, Plant and Equipment	-	-
(s)	Loss on foreign exchange transactions (net)	-	-
(t)	Loss on cancellation of forward contracts	-	-
(u)	Loss on sale of investments (net)	-	-
(v)	Provision for diminution in value of investments	-	-
(w)	Provision for doubtful debts	-	-
(x)	Miscellaneous expenses	103	
	Total	13,403	-

Garewal & Associates Kolkata

DAZZLE HOUSING & REALTY LLP

Asim Shova, 3rd Floor, 22A Loudon Street, Park Street, Kolkata-700016
E-mail ID: accounts@singhaniaglobal.com

LLPIN No : ACO-7304

SCHEDULES TO ACCOUNTS

FORMING PART OF BALANCE SHEET AS AT 31st MARCH' 2026 AND PROFIT INCOME AND EXPENDITURE ACCOUNT THE PERIOD ENDED ON THAT DATE

1. SIGNIFICANT ACCOUNTING PLOICIES:

i) Compliance

The financial statements have been prepared in accordance with the Guidance Note issued by the Institute of Chartered Accountants of India (ICAI) for the presentation of financial statements of non-corporate entities. This is the first year of compliance with the ICAI framework. Accordingly, the previous year's figures have been regrouped or recast wherever necessary to make them comparable.

ii) Going Concern

The entity has prepared its accounts on the assumption of going concern basis, as there is no intention or necessity to liquidate or significantly curtail its operations.

iii) Method of Accounting

The entity follows the accrual basis of accounting. Revenues and expenses are recognized on accrual basis unless otherwise stated.

iv) Fixed Assets and Depreciation

Since LLP has no fixed assets during the year hence fixed assets are stated at written down value (WDV) and Depreciation ion the WDV method in accordance with the rates prescribed under the Income Tax Act, 1961. are not applicable.

v) Investments

No Investments Held By The LLP During The Year.

vi) Stock- in-Trade

Since LLP has no Stock in Trade, hence proper and updated quantitative records of inventory and valuation by the management are not applicable

vii) Contingent Liabilities

There are no contingent liabilities outstanding as at the balance sheet date.

viii) MSME Trade Pavables

Since there is no Such Creditors in this Entitiy hence bifurcation of creditors under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) are not applicable. Accordingly, the disclosure regarding the amount payable to such enterprises and the interest, if any, due thereon, is not aplicable. Further, the status of payment to such parties has not been independently verified by us also not applicable..

ix) Revenue Recognition

Revenue is recognized when the significant risks and rewards of ownership are transferred to the customer.

x) Loans and Advances

Loans and advances are unsecured and considered good, recoverable in the ordinary course of business. No interest is charged on such advances.

xi) Prior Period Adjustment

Being the first year of compliance with ICAI's Guidance Note, Since LLP has incorporated on 29/05/2025 and hence the comparative figures have been regrouped or reclassified wherever required.

xii) Significant Accounting Policies

The significant accounting policies adopted by the entity form an integral part of these financial statements and are disclosed separately in the annexed statement.

2. NOTES ON ACCOUNT

a) During the year vide LLP agreement dated 29th day of May 2025 Mr. Saarthak Srimal & Mr. Mahesh Kumar Singhania becomes partner/ designated partner in the LLP and on 1st Decembr, 2026 Mr. Abhishek Roongta Becomes Designated Partner.

b) Period of Financial Statement : Accounts has been prepared for the period from 29th May' 2025 to 31st March' 2026

c) Interest on loan and brokerage is to be capitalised by adding the same in the advance paid for properties as it pertains to it.

d) ROC charges paid for incorporation and introduction of new partner is termed as preliminary expenses and shown in the balance sheet

e) Schedule 1 to 24 form an integral part of Statement of Assets & Liabilities and Income & Expenditure.

f) Paisa Figures have been rounded off to the nearest Rupee.

IN TERMS OF OUR REPORT OF EVEN DATE

For Ganeriwal & Associates
Chartered Accountants
Firm Regn No. - 333599E
GANERIWAL & ASSOCIATES
Sumit Ganeriwal
CA Sumit Ganeriwal
Proprietor
Membership No. -067354
Proprietor
UDIN :- 26067354SEUAQI9925
Place : Kolkata
Date : 30.06.2026

DAZZLE HOUSING & REALTY LLP

Abhishek Roongta
Designated Partner
DIN No : 02748655

Mahesh Kumar Singhania
Designated Partner
DIN No : 00303941

Saarthak Srimal
Designated Partner
DIN No: 08821879

DAZZLE HOUSING & REALTY LLP

22A LOUDON STREET ASIM SHOVA 3RD FLOOR ROOM NO 3S

Trial Balance

1-Apr-25 to 31-Mar-26

Particulars	DAZZLE HOUSING & REALTY LLP 1-Apr-25 to 31-Mar-26			
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account				
ABHISHEK ROONGTA (CA)			3000000.00	**3000000.00 Cr**
MAHESH KUMAR SINGHANIA			1000000.00	1000000.00 Cr
SAARTHAK SRIMAL (CA)			1000000.00	1000000.00 Cr
Loans (Liability)			1000000.00	1000000.00 Cr
ABHISHEK ROONGTA		256580.00	256580.00	
ARIJIT BHOWMICK		85170.00	85170.00	
SAARTHAK SRIMAL		3300.00	3300.00	
SUMIT GANERIWAL		157285.00	157285.00	
Current Liabilities		10825.00	10825.00	
Sundry Creditors		12114416.00	26158095.00	**14043679.00 Cr**
AVINANDAN CHATTAPADHYAY		6957523.00	7434920.00	477397.00 Cr
CONFEDERATION OF INDIAN INDUSTRY		20000.00	20000.00	
RAJ AGARWAL AND ASSOCIATES		413628.00	413628.00	
RITU GANERIWAL		150000.00	177000.00	27000.00 Cr
R K ASSOCIATES		5000.00	5000.00	
SAHAJI CONSTRUCTION		2500000.00	2950397.00	450397.00 Cr
Sudama Intrastructure		2591938.00	2591938.00	
ADVANCE RECEIVED		1276957.00	1276957.00	
ABHISHEK ROONGTA (LOAN)		4950000.00	18385000.00	13435000.00 Cr
JIVEL REALTY LLP			7000000.00	7000000.00 Cr
SAHARSH YARN PVT LTD		900000.00	900000.00	
SHYAMA REALTORS PVT LTD		3900000.00	10335000.00	6435000.00 Cr
Audit Fees Payable		150000.00	150000.00	
TDS PAYBLE			10000.00	10000.00 Cr
Current Assets		206893.00	328175.00	121282.00 Cr
Bank Accounts		37831694.20	20801418.24	**17030275.96 Dr**
KOTAK MAHINDRA BANK-LOUDON STREET		20906801.00	20801418.24	105382.76 Dr
PROJECT WIP		20906801.00	20801418.24	105382.76 Dr
Advocate Fees		16909078.20		16909078.20 Dr
Architectural Design Fees		20000.00		20000.00 Dr
Electricity Charges		4383071.00		4383071.00 Dr
FIRE NOC		15000.00		15000.00 Dr
Land Developmment & Boundry Wall		81885.00		81885.00 Dr
MADHYAMGRAM MUNICIPALITY		2380000.00		2380000.00 Dr
PLUMBING WORK		9185086.00		9185086.00 Dr
PUMP INSTRALATION		40000.00		40000.00 Dr
Registration Fees		211938.00		211938.00 Dr
Salary & Bonus		451928.20		451928.20 Dr
STAMP DUTY CHARGES		64000.00		64000.00 Dr
INCORPORATION EXPENSES- CAPITALISED		76170.00		76170.00 Dr
Indirect Expenses		15815.00		15815.00 Dr
Audit Fees		29736.24	16333.20	**13403.04 Dr**
BANK CHARGES		10000.00		10000.00 Dr
PROFESSIONAL FEES		621.24	518.00	103.24 Dr
ROC FEES		5000.00	5000.00	
Round Off		10815.00	10815.00	
Trade License		3300.00	0.20	0.20 Cr
Grand Total		**50232426.44**	**50232426.44**	3300.00 Dr

Ganeriwal & Associates Kolkata