

NAVINSOHAM REALTY LLP
(Formerly NAVINSOHAM REALITY LLP)
LLP Identity Number: ACJ-1083

Balance Sheet As At 31st March, 2025

(Amount in thousands)

Particulars	Notes	31-Mar-25
I EQUITY AND LIABILITIES		
1 PARTNERS' FUND		
Partners Capital Account	3a	20.00
Partners Current Account	3b	5,930.81
		5,950.81
2 NON CURRENT LIABILITIES		
Other Long Term Liabilities	4	30.82
		30.82
3 CURRENT LIABILITIES		
a) Trade Payable	5	2,282.32
b) Other Current Liabilities	6	286.15
		2,568.47
TOTAL		8,550.10
II ASSETS		
1 CURRENT ASSETS		
a) Inventories	7	7,163.36
b) Cash and Bank Balances	8	339.09
c) Short Term Loans and Advances	9	1,047.65
		8,550.10
TOTAL		8,550.10
Brief about the Entity	1	
Summary of significant accounting policies	2	
The accompanying notes are an integral part of the financial statements		

As per our report of even date attached

For S. Jaykishan

Chartered Accountants

FRN: 309005E

CA Vishal Agarwal

Partner

Membership No: 315490

Place: Kolkata

Dated : The 28th Day of August , 2025

UDIN:- 25315490 BMIDMH3468



For and on behalf of the LLP

For NAVINSOHAM REALTY LLP

Authorised Signatory / Designated Partner.

Navin Kumar Bhartia

(DIN: 00259552)

Designated Partner

NAVINSOHAM REALTY LLP
(Formerly NAVINSOHAM REALITY LLP)
LLP Identity Number: ACJ-1083

Statement Of Profit And Loss for the Period from 10th September 2024 to 31st March 2025

Particulars	Notes	(Amount in thousands)
		For the period ended 31 March 2025
I INCOME		
Revenue From Operation		-
TOTAL INCOME		-
II EXPENSES		
Constructions & Site Expenses	10	7,163.36
(Increase)/ Decrease in Inventory	11	(7,163.36)
Employee Benefit Expenses		-
Administrative Expenses		-
Sales and Marketing Expenses	12	236.00
Other Expense	13	58.19
TOTAL EXPENSES		294.19
III Profit/(Loss) before Taxes (I-II)		(294.19)
IV Tax expense:		
Current Period Tax		-
Deffered Tax		-
V Profit/(Loss) for the Period (III-IV)		(294.19)

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For S. Jaykishan

Chartered Accountants

FRN: 309005E

CA Vishal Agarwal

Partner

Membership No: 315490

Place: Kolkata

Dated : The 28th Day of August , 2025

UDIN: 25315490 BMIDMH3468



For and on behalf of the LLP

For NAVINSOHAM REALTY LLP

Authorised Signatory / Designated Partner

Navin Kumar Bhartia

(DIN: 00259552)

Designated Partner

Notes forming part of the Financial Statements for the period from 10th September 2024 to 31st March 2025

Note - 1 Brief about the entity

NavinSoham Realty LLP, incorporated on 10th September, 2024, is a Kolkata-based limited liability partnership engaged in real estate development and allied activities. Registered under RoC-Kolkata with its office at 16 Strand Road, Reserve Bank Building, Hare Street, the firm is promoted by Mr. Navin Kumar Bhartia and Mr. Soham Bhartia. With a modest initial contribution, the LLP focuses on property development, investment, and management of Residential building projects. Positioned to cater to the growing demand for quality housing and commercial spaces, it aims to establish a credible footprint in the realty sector.

Note - 2 Significant Accounting Policies

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

- (i) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the LLP.
- (ii) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of income and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

2.2 REVENUE RECOGNITION

- (i) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- (ii) Revenue from real estate development is recognised at the point in time when control of the constructed area is transferred to the buyers, which generally coincides with the earlier of either (i) obtaining the Completion Certificate, (ii) transfer of legal title to the buyers, or (iii) transfer of physical possession.
- (iii) The Company generally follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except those with significant uncertainties.
- (iv) Project Work in Progress reflects the cost incurred on projects under completion and is carried to next year for charge to Revenue in the year in which income from sale of such project is recognized.

2.3 INVENTORIES

- (i) Inventories of projects in progress are carried at cost and include cost of materials, labour charges, borrowing costs and all other expenses directly related to and / or incidental to the construction and development of the project (including depreciation on assets deployed for the Project).
- (ii) Stock of Unsold Finished Spaces is valued at lower of cost and net realisable value.
- (iii) Inventory of construction materials lying unconsumed is valued at Cost following Weighted Average cost Method. The materials issued to Contractors are accounted for as consumed

2.4 EMPLOYEE BENEFITS:

- (i) Provident Fund & Employees State Insurance plans are Defined contribution plans and Company's Contribution are charged to Profit & Loss Account.
- (ii) Retirement Gratuity & Leave Encashment payable to employees is accounted for on 'Payment Basis' & no liability is being provided for accrued liability.

2.5 OPERATING CYCLE

Operating cycle is determined for ongoing project based on the time taken between the acquisition of assets from commencement of construction of project and their realization in cash or cash equivalents, which ranges from two to three years. In all other cases, it has been considered to have duration of twelve months. Accordingly, all assets and liabilities have been classified as current and non-current as per the Company's operating cycle as specified above and other criteria set out in the guidance note on financial statement of Limited Liability Partnerships.

2.6 TAXATION ON INCOME:

- (i) Tax expense comprises of current tax.
- (ii) Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

2.7 PROVISIONS & CONTINGENT LIABILITIES:

A provision is recognized when the LLP has a present obligation as a result of past event 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.



Notes forming part of the Financial Statements for the period from 10th September 2024 to 31st March 2025

Note 3a- Partners Contribution Account

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	Introduced/ contributed during the period	Remuneration for the period	Interest for the period	Withdrawals during the period	Share of Profit / Loss for the period	As at 31st March 2025 (Closing Balance)
1	Navin Kumar Bhartia	10.00	50.00%	10.00	-	-	-	-	10.00
2	Soham Bhartia	10.00	50.00%	10.00	-	-	-	-	10.00
		20.00	100.00%	20.00	-	-	-	-	20.00

Note - 3b Partners Current Account

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	Introduced/ contributed during the period	Remuneration for the period	Interest for the period	Withdrawals during the period	Share of Profit / Loss for the period	As at 31st March 2025 (Closing Balance)
1	Navin Kumar Bhartia	50.00%	6,225.00	-	-	-	(147.10)	6,077.91
2	Soham Bhartia	50.00%	-	-	-	-	(147.10)	(147.10)
		100.00%	6,225.00	-	-	-	(294.19)	5,930.81



NAVINSOHAM REALTY LLP
(Formerly NAVINSOHAM REALITY LLP)
LLP Identity Number: ACJ-4083*

Notes forming part of the Financial Statements for the period from 10th September 2024 to 31st March 2025

	(Amount in thousands)
	31-Mar-25
4 OTHER LONG TERM LIABILITIES	
Retention Money from Suppliers & Contractors	30.82
	30.82
5 TRADE PAYABLES	
Total outstanding dues of micro, small and medium enterprises	1,688.92
Total outstanding dues of creditors other than micro, small and medium enterprises	593.40
	2,282.32

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

Particulars	31-Mar-25
(a) Amount remaining unpaid to any supplier at the end of each accounting year:	
Principal	1,688.92
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.	-

There are no Micro, Small and Medium Enterprises to whom the LLP owes dues, which are outstanding for more than 45 days as at 31 March 2025. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the LLP.

	31-Mar-25
6 OTHER CURRENT LIABILITIES	
Salary Payable	49.80
Statutory Liabilities	206.85
Liabilities for Expenses	29.50
	286.15
7 INVENTORIES	
Project Work In Progress	7,163.36
	7,163.36



NAVINSOHAM REALTY LLP
(Formerly NAVINSOHAM REALITY LLP)
LLP Identity Number: ACJ-4083*

Notes forming part of the Financial Statements for the period from 10th September 2024 to 31st March 2025

	(Amount in thousands)
	31-Mar-25
8 CASH & BANK BALANCES	
A) CASH & CASH EQUIVALENTS	
Balances with Banks	
On current accounts	336.38
Cash on hand	2.70
Total Cash and Bank Balance	339.09
9 SHORT TERM LOANS & ADVANCES	
Advances to Suppliers	
	31-Mar-25
	1,047.65
	1,047.65
10 CONSTRUCTION & SITE EXPENSES	
Construction Material	215.53
Consultancy & Professional Fees	4,632.68
Site Development Expenses	2,087.12
Travelling & Conveyance Expense	38.69
Employee Benefit	121.66
Security Expenses	65.78
Other Project Expenses	1.92
	7,163.36
The Company is engaged in the development of Residential building project at Rajarhat, Kolkata. All expenses directly attributable or incidental to development, construction and other project-related activities have been identified and allocated to the project.	
11 INCREASE (DECREASE) IN INVENTORY	
Closing Inventory	-
Project Work in Progress	7,163.36
Opening Inventory	-
Project Work in Progress	-
(INCREASE) / DECREASE	(7,163.36)
12 SALES AND MARKETING EXPENSES	
Model Flat Expenses	236.00
	236.00
13 OTHER EXPENSES	
Bank Charges	0.35
Rates & Taxes	7.33
Auditor's Remuneration	29.50
Incorporation charges	18.72
Other Miscellaneous Expenses	2.28
	58.19



NAVINSOHAM REALTY LLP
(Formerly NAVINSOHAM REALITY LLP)
LLP Identity Number: ACJ-4083*

**Notes forming part of the Financial Statements for the period from 10th September 2024 to 31st
March 2025**

(Amount in thousands)

14 In the opinion of the Partners, the Current Assets, Loans & Advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the accounts. Adequate provisions have been made for all known losses and liabilities.

15 Particulars of the partners of the LLP and their share of profits are as under :

Name of Partners	2024-25
Mr. Navin Kumar Bhartia	50%
Mr. Soham Bhartia	50%

16 No provision for gratuity and other retirement benefits have been made as the same is being accounted for on payment basis.

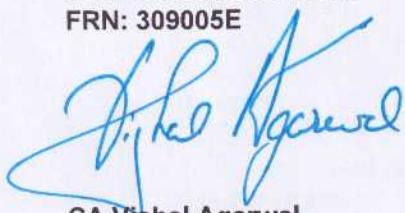
17 Deferred tax asset on carry forward loss has not been recognised as a matter of prudence.

18 Remuneration to partners and Interest on Capital has not been provided/paid as per terms of LLP Deed as mutually agreed upon amongst the partners.

19 The Company was incorporated on 10th September, 2024 with Registrar of Companies, Kolkata. Since, this is the first financial closing since incorporation, previous year figures have not been given.

As per our report of even date attached

For S. Jaykishan
Chartered Accountants
FRN: 309005E



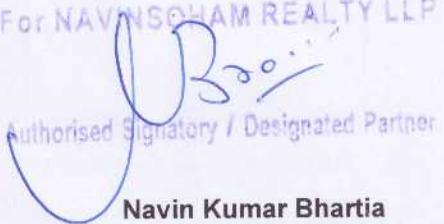
CA Vishal Agarwal
Partner
Membership No: 315490

Place: Kolkata

Dated : The 28th Day of August , 2025

UDIN: 25315490BMIDMH3468

For and on behalf of the LLP

For NAVINSOHAM REALTY LLP

Authorised Signatory / Designated Partner

Navin Kumar Bhartia
(DIN: 00259552)
Designated Partner

