

**SHR Construction LLP**

P-829/A, LAKE TOWN, BLOCK - A

KOLKATA - 700 089

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025**

S.NO.	Particulars	Note	31st March, 2025	31st March, 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Partner's Funds</b>			
	a) Partner's Capital Account	3	2,13,24,453	2,13,24,453
	b) Partner's Current Account	3	21,08,41,960	13,67,58,846
2	<b>Non - Current Liabilities</b>		-	-
			23,21,66,413	15,80,83,299
3	<b>Current liabilities</b>			
	a) Short Term Borrowings	4	-	2,00,00,000
	b) Trade Payables	5	22,75,017	52,19,926
	c) Other Current Liabilities	6	1,35,47,545	5,24,46,009
	d) Short-Term Provisions	7	-	-
			1,58,22,562	7,76,65,935
	<b>TOTAL</b>		<b>24,79,88,975</b>	<b>23,57,49,234</b>
<b>II</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant & Equipment	8	33,734	14,276
	b) Investments	9	6,58,78,000	4,85,78,000
	c) Long Term Loans and Advances	10	12,30,71,091	11,62,64,407
	d) Other non-current assets	11	25,42,680	25,36,561
			19,15,25,505	16,73,93,244
2	<b>Current assets</b>			
	a) Current Investments	12	2,45,25,983	-
	b) Inventories	13	2,88,64,821	4,81,32,367
	c) Trade Receivables	14	2,89,338	-
	d) Cash and cash equivalents	15	5,65,746	1,98,34,083
	e) Short-Term Loans and Advances	16	5,03,869	3,83,882
	e) Other current Assets	17	17,13,713	26,342
			5,64,63,470	6,83,66,332
	<b>TOTAL</b>		<b>24,79,88,975</b>	<b>23,57,49,234</b>

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

**SHR CONSTRUCTION LLP -**  
*Sushil Kumar Jhunjunwala*

Partner

**For S. Jaykishan**

Chartered Accountants

Firm Registration No. 309005E

*R.K. Dhaniwal*  


(CA R.K. Dhaniwal)

Partner

Membership No. 300 - 54246

Place : Kolkata

Dated : 18.09.2025

UDIN : 25054246BMMATJ6211

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**Raunak Properties Pvt. Ltd.**

Sushil Kumar Jhunjunwala

**SHR CONSTRUCTION LLP**

*Om Prakash Jhunjunwala*  
Partner

**Sundeep Designers Pvt. Ltd.**

Om Prakash Jhunjunwala

**SHR Construction LLP**  
**Statement of Profit and Loss for the year ended 31st March 2025**

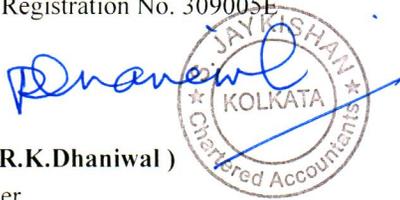
S.NO.	Particulars	Note	31st March, 2025	31st March, 2024
	<b>INCOME</b>			
I	Revenue From Operations	18	14,74,44,407	8,53,53,462
II	Other Income	19	16,68,797	22,46,845
III	<b>Total Income ( I+II)</b>		<b>14,91,13,204</b>	<b>8,76,00,307</b>
	<b>EXPENDITURE</b>			
IV	Cost of Goods Sold	20	6,99,90,832	5,92,90,447
	Employee Benefit Expenses	21	49,19,395	34,06,954
	Finance Costs		-	-
	Depreciation and Amortization	22	7,541	2,519
	Other expenses	23	6,56,057	3,06,427
	<b>Total Expenses</b>		<b>7,55,73,825</b>	<b>6,30,06,347</b>
V	<b>Profit/(loss) before extraordinary items, partners' remuneration and tax ((III- IV)</b>		-	-
VI	Extraordinary Items		-	-
VII	<b>Profit before, partners' remuneration and tax (V-VI)</b>		<b>7,35,39,379</b>	<b>6,30,06,347</b>
VIII	Partners' remuneration		-	-
IX	<b>Profit before tax (VII-VIII)</b>		<b>7,35,39,379</b>	<b>2,45,93,960</b>
X	Tax expense:			
	Current tax		2,57,59,300	86,24,710
	Excess/ Short provision of tax relating to earlier years		96,965	
	Deferred tax charge/ (benefit)			
	<b>Profit/(Loss) for the year (IX-X)</b>		<b>4,76,83,114</b>	<b>1,59,69,250</b>

The Schedules referred to above & Notes thereon form an integral part of the Accounts

**For S. Jaykishan**

Chartered Accountants

Firm Registration No. 309005E



**(CA R.K.Dhaniwal)**

Partner

Membership No. 300 - 54246

Place : Kolkata

Dated: 18.09.2025

UDIN- 25054246BMMATJ6211

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**SHR CONSTRUCTION LLP**  
*Sushil Kumar Jhunjunwala*

Partner

**Raunak Properties Pvt. Ltd.**

Sushil Kumar Jhunjunwala

**SHR CONSTRUCTION LLP**

*Om Prakash Jhunjunwala*

Partner

**Sundeep Designers Pvt. Ltd.**

Om Prakash Jhunjunwala

## SHR CONSTRUCTION LLP

Note "1": Brief Profile Of The LLP And Significant Accounting Policies & Notes On Accounts Annexed To & Forming Part Of The Balance Sheet As On 31.03.2025 And Profit & Loss Account For The Year Ended On That Date

### A) Brief Profile Of The LLP:

Particular	Details
Name of LLP:	SHR Construction LLP
Address:	P-829/A, LAKE TOWN, BLOCK - A KOLKATA - 700 089
Date of Incorporation:	25-09-2017
Business	Real Estate

### B) Significant Accounting Policies:

#### a) Accounting Convention:

- The firm follows the mercantile system of Accounting and recognizes Income & Expenditure on accrual basis except otherwise stated.
- The accounts have been prepared on historical cost basis and on the accounting principles of a going concern.
- Accounting policies not specifically referred to otherwise are consistent and in accordance with the generally accepted accounting

#### b) Revenue Recognition

Sale of flats/ Constructed Area is accounted for on execution of Sale Agreement and upon sale and receipt of more than 25% of saleable area.

The Revenue have been recognised for in terms of AS – 7 using percentage of completion method, where revenue is recognised in the accounting period in which the contract is performed. Percentage of completion is determined as proportion of the cost incurred with respect to estimated cost.

#### c) Fixed Assets

Fixed Assets have been stated at their original cost of acquisition less depreciation.

#### d) Depreciation

Depreciation on Fixed Assets has been provided for on Written down Value method as per the rates prescribed in the Income Tax Act.

#### e) Inventories are valued as under:-

- Inventories : Lower of cost (FIFO) or net realizable value
- Scrap : At net realizable value.

**f) Investments:** Investments, which are readily 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. All other investments are classified as non-current investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement

#### g) Borrowing Cost

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other

**h) Taxes on Income:** Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

**i) Deferred tax:** The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates

**l) General:** Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

**m) Contingent Liabilities:** Contingent Liabilities are not provided and disclosed by way of notes to the accounts in respect of obligations.

### C) NOTES TO ACCOUNTS

- The Cash Balance is as certified by a partner
- The Closing Stock is valued at cost and as certified by a partner.
- Foreign Currency Transactions : Foreign Currency transaction Rs. Nil (Previous year Rs. Nil)
- Amount paid and / or payable to Auditors

Particulars	2024-25	2023-24
Audit Fees	1,18,000	1,00,000

SHR CONSTRUCTION LLP  
Subhil Kumar Das

Partner

SHR CONSTRUCTION LLP  
Anubrata Kumar Das

Partner



**SHR Construction LLP**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Note-3**

**PARTNER'S CAPITAL A/C**

(Amount in Rs.)

Name of Partner	Profit Sharing Ratio	Opening	Amount Introduced	Partners Remuneration	Amount Withdrawn	Profit for the year	TOTAL
Harshpriya Constructions Pvt. Ltd.	40%	1,03,98,547		-			1,03,98,547
Raunak Properties Pvt. Ltd.	40%	82,12,270		-			82,12,270
Sundeep Designers Pvt. Ltd.	20%	27,13,636		-			27,13,636
		<b>2,13,24,453</b>	-	-	-	-	<b>2,13,24,453</b>
Previous Year		<b>2,13,24,453</b>		-	-	-	<b>2,13,24,453</b>

**Note-3**

**PARTNER'S CURRENT A/C**

(Amount in Rs.)

Name of Partner	Profit Sharing Ratio	Opening	Amount Introduced	Partners Remuneration	Amount Withdrawn	Profit/ Loss for the year	TOTAL
Harshpriya Constructions Pvt. Ltd.	40%	4,99,42,159	2,75,00,000			1,90,73,245	9,65,15,404
Raunak Properties Pvt. Ltd.	40%	4,31,45,458	21,25,000		32,25,000	1,90,73,245	6,11,18,703
Sundeep Designers Pvt. Ltd.	20%	4,36,71,229	-		-	95,36,623	5,32,07,852
		<b>13,67,58,846</b>	<b>2,96,25,000</b>	-	<b>32,25,000</b>	<b>4,76,83,114</b>	<b>21,08,41,960</b>
Previous Year		<b>17,73,89,595</b>	<b>3,01,50,000</b>	-	<b>8,67,50,000</b>	<b>1,59,69,250</b>	<b>13,67,58,846</b>

SHR CONSTRUCTION LLP

*Sudhakar Thum Thum wal*

Partner

SHR CONSTRUCTION LLP

*Om. Prakash Thum Thum wal*

Partner



**SHR Construction LLP**  
**NOTES ANNEXED TO & FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2025**

Note

(Amount in Rs.)

4 Short Term Borrowing	31st March, 2025	31st March, 2024
Neelanchal Buildtech & Resorts Pvt. Ltd	-	2,00,00,000
	-	2,00,00,000

Note 4.1 These borrowings are interest-free and from a group company of Harshpriya Constructions Pvt. Ltd.

(Amount in Rs.)

5 Trade Payables	31st March, 2025	31st March, 2024
Total outstanding dues of micro, small and medium enterprises	43,200	3,23,039
Total outstanding dues of creditors other than micro, small and medium enterprises	22,31,817	48,96,887
<b>Total Trade payables</b>	<b>22,75,017</b>	<b>52,19,926</b>

**Note 5.1 Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:**

**Particulars**

(a) Amount remaining unpaid to any supplier at the end of each accounting year:

Principal	43,200	-
Interest		87,563
<b>Total</b>	<b>43,200</b>	<b>87,563</b>

(b) The amount of interest accrued and remaining unpaid at the end of each accounting year.

43,200	87,563
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(c) 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

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(d) 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

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(Amount in Rs.)

6 Other Current Liabilities	31st March, 2025	31st March, 2024
Advance Against Flat Booking	1,16,41,212	5,14,91,178
Goods and Service tax payable	75,347	6,29,717
Salary payable	2,24,232	2,73,872
Maintenance Security Deposit	2,469	2,469
Association Formation Charges	3,70,000	
Corpus Deposit	7,40,000	
Retention money	60,000	
Profession Tax Payable	1,290	1,130
Advances from Customer	3,26,735	14,160
TDS payable	1,06,260	33,483
	<b>1,35,47,545</b>	<b>5,24,46,009</b>

(Amount in Rs.)

7 Short Term Provisions	31st March, 2025	31st March, 2024
Provision for Taxation	(10,342)	(56,200)
Add: Current year provision	2,57,59,300	86,24,710
Add: Additional Provision For F.Y 22-23	96,965	
Add: Interest on Income Tax (F.Y 23-24)	1,22,832	
Less: Interest on IT Refund	(2,320)	79,520
Less: Advance Tax	(2,55,00,000)	
Less: Self Assessment Tax (FY 23-24)	(89,170)	
Less: Self Assessment Tax (FY 22-23)	(1,17,965)	
Less: TDS	(19,73,013)	(86,58,372)
	-	-

SHR CONSTRUCTION LLP  
*Sushil Kumar Thakur*

Partner

SHR CONSTRUCTION LLP

*Ay Balraj Thakur Thakur*  
Partner



Note		(Amount in Rs.)	
9	Investments	31st March, 2025	31st March, 2024
	<b>Investments - Unquoted</b>		
	Investments in partnership firm- (Builders' Consortium Tridev) (Refer footnote 1)	6,58,78,000	4,85,78,000
		<b>6,58,78,000</b>	<b>4,85,78,000</b>
	Footnote 1: Details of investment in partnership firm Builders' Consortium Tridev SHR Construction LLP(42.5%) Builders' Consortium Pvt. Ltd.(57.5%)		

		(Amount in Rs.)	
10	Long Term Loans & Advances	31st March, 2025	31st March, 2024
	Advance Against Development Agreement	8,32,80,091	7,64,69,065
	Other Advances	3,97,91,000	3,97,85,000
		<b>12,30,71,091</b>	<b>11,62,64,407</b>

		(Amount in Rs.)	
11	Other Non current asset	31st March, 2025	31st March, 2024
	Security Deposits	25,42,680	25,36,561
		<b>25,42,680</b>	<b>25,36,561</b>

		(Amount in Rs.)	
13	Inventories	31st March, 2025	31st March, 2024
	Work in Progress- BBSR- Infocity Jagardanga(New Town Land) Tridev Garden - Phase II	97,00,639 1,40,99,008 50,65,174	97,00,639 36,34,649 3,47,97,079
		<b>2,88,64,821</b>	<b>4,81,32,367</b>

		(Amount in Rs.)	
14	Trade Receivables (Unsecured, considered good)	31st March, 2025	31st March, 2024
	Outstanding for a period less than 6 months from the date they are due for receipt	2,89,338	-
		<b>2,89,338</b>	<b>-</b>

		(Amount in Rs.)	
15	Cash & Cash Equivalents	31st March, 2025	31st March, 2024
a	On current accounts		
	Balance with ICICI Bank	4,00,669	1,96,58,583
	Balance with Kotak Bank	12,273	67,266
	Balance with State Bank of India - BBSR	1,47,254	98,734
b	Cash In Hand ( As certified by the Partner )	5,549	9,500
		<b>5,65,746</b>	<b>1,98,34,083</b>

		(Amount in Rs.)	
16	Short Term Loans & Advances	31st March, 2025	31st March, 2024
	Advance to Suppliers	5,03,869	3,73,540
		<b>5,03,869</b>	<b>3,83,882</b>

		(Amount in Rs.)	
17	Other Current Assets	31st March, 2025	31st March, 2024
	Advance tax and tax deducted at source [Net of provision ]	17,13,713	10,342
	Advance Salary	-	16,000
		<b>17,13,713</b>	<b>26,342</b>

SHR CONSTRUCTION LLP  
Sushil Kumar

Partner

SHR CONSTRUCTION LLP  
Arun Kumar

Partner



Note		(Amount in Rs.)	
<b>18</b>	<b>REVENUE FROM OPERATIONS</b>	<b>31st March, 2025</b>	<b>31st March, 2024</b>
	Sale of Constructed Area	14,73,90,807	8,53,53,462
	Miscellaneous Income from Projects	53,600	
		<b>14,74,44,407</b>	<b>8,53,53,462</b>
<b>19</b>	<b>OTHER INCOME</b>	<b>31st March, 2025</b>	<b>31st March, 2024</b>
	Rent received	5,63,900	5,56,800
	Interest Received on IT Refund	2,320	-
	Miscellaneous Income	88,288	31,542
	Interest received on loan	1,88,268	
	Interest Received on FD	3,01,445	
	STCG on Sales of Debt Securities	5,15,985	
	Scrap Sale	-	5,675
	Sundry Balances Written off	943	1,585
	Liability No Longer required	-	16,51,243
	Interest received on security deposit	7,649	
		<b>16,68,797</b>	<b>22,46,845</b>
<b>20</b>	<b>Cost of Goods Sold</b>	<b>31st March, 2025</b>	<b>31st March, 2024</b>
<b>A</b>	<b>Cost of raw material consumed</b>		
	<b>Raw material consumed</b>		
	Inventory at the beginning of the year	-	-
	Add : Purchases during the year	2,37,73,656	4,36,49,314
	Less: Inventory at the end of the year	-	-
	<b>Cost of raw material consumed(A)</b>	<b>2,37,73,656</b>	<b>4,36,49,314</b>
<b>B</b>	<b>CONSTRUCTION EXPENSES</b>		
	Land & Development expenses	-	29,13,989
	Land Statutory Fees	28,54,641	
	Electric Expenses	8,96,834	1,56,607
	Freight Expenses	1,07,359	6,507
	Fuel Expenses	12,927	
	General expenses	31,600	-
	Labour Charges	1,45,76,946	1,71,34,572
	Legal & Professional Fees	52,50,272	5,14,292
	Printing & Stationery	62,261	
	Marketing Expenses	11,60,323	2,39,296
	Material Shifting Charges	92,260	9,74,340
	Pre Site Development Expenses	350	6,400
	Repairs & Maintenance	3,37,738	63,242
	Sales & Marketing Expenses	9,83,917	-
	Security Expense	4,72,852	2,95,099
	Site Development Expenses	96,136	-
	Telephone Expenses	7,352	-
	Travelling expenses	4,632	9,396
	Weightment Expenses	1,230	980.00
	<b>Total(B)</b>	<b>2,69,49,630</b>	<b>2,23,14,721</b>
<b>C</b>	<b>Changes in inventories of finished goods, work in progress and stock-in trade</b>		
	<b>Inventories at the beginning of the year:</b>		
	Work in progress	4,81,32,367	4,14,58,780
	Finished goods	-	-
		<b>(I) 4,81,32,367</b>	<b>4,14,58,780</b>
	<b>Inventories at the end of the year:</b>		
	Work in progress	2,88,64,821	4,81,32,367
	Finished goods	-	-
		<b>(II) 2,88,64,821</b>	<b>4,81,32,367</b>
	<b>(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)</b>	<b>1,92,67,546</b>	<b>(66,73,588)</b>
	<b>Total (A+B+C)</b>	<b>6,99,90,832</b>	<b>5,92,90,447</b>



SHR CONSTRUCTION LLP  
*Sushil Kumar*  
 Partner

SHR CONSTRUCTION LLP  
*Ankurish Thakur*  
 Partner

Note

(Amount in Rs.)

		31st March, 2025	31st March, 2024
21	<b>Employee benefits expense</b>		
	Salaries, wages, bonus and other allowances	49,19,395	33,83,366
	Staff welfare expenses	-	23,588
	<b>Total Employee benefits expense</b>	<b>49,19,395</b>	<b>34,06,954</b>
22	<b>Depreciation and amortization expense</b>		
	On tangible assets (Refer note 07)	7,541	2,519
	<b>Total Depreciation and amortization expense</b>	<b>7,541</b>	<b>2,519</b>
23	<b>Other Expenses</b>		
	Audit Fees	1,18,000	1,00,000
	Bank Charges	905	1,093
	Donation	45,000	22,000
	Electric Expenses	4,260	-
	General expenses		37,206
	Legal & Professional Fees	1,50,780	58,040
	Printing & Stationery	1,204	5,947
	Interest on Income Tax (A.Y 23-24)	15,085	
	Interest on Income Tax Payment	1,22,832	-
	Interest Paid on TDS	525	1
	Profession tax	2,500	2,500
	ROC Filing Expense	20,400	71,460
	Repair & Maintenance	30,000	
	Business Promotion Expense	1,44,566	
	Telephone Expenses		6,852
	Non-Depreciable Assets Written Off		1,328
		<b>6,56,057</b>	<b>3,06,427</b>

SHR CONSTRUCTION LLP  
*Sushil Kumar Thakur*  
 Partner

SHR CONSTRUCTION LLP  
*Anurag Thakur*  
 Partner



## 8 Property, Plant and Equipment and Intangible Assets

(Amount in Rs.)

Particulars /Assets				
	Computer	Office equipment	Furniture & Fixtures	Total
<b>Gross Block</b>				
At 31 March 2024	-	19,758	-	19,758
Additions	27,000	-	-	27,000
Deductions/Adjustments	-	-	-	-
At 31 March 2025	27,000	19,758	-	46,758
<b>Depreciation/Adjustments</b>				
At 31 March 2024	-	5,482	-	5,482
Additions	5,400	2,141	-	7,541
Deductions/Adjustments	-	-	-	-
At 31 March 2025	5,400	7,624	-	13,024
<b>Net Block</b>				
At 31 March 2024	-	14,276	-	14,276
At 31 March 2025	21,600	12,134	-	33,734

SHR CONSTRUCTION LLP  
Subnil Kumar Das

Partner

SHR CONSTRUCTION LLP  
Anurag Kumar Das

Partner



**Note 12****Investments****Current Investments**

Name of the Company	Units		At Cost	
	31.03.2025	31.03.2024	31.03.2025 Rs.	31.03.2024 Rs.
<b>Investments in Debt Mutual Funds</b>				
ICICI Pro Savings Fund	7,944		41,52,426	-
Aditya Birla Sunlife Savings Fund	6,047		31,86,482	-
Mirae Asset Ultra Short Duration Fund	3,305		41,87,076	-
Tata Money Market Fund Growth	655		29,99,997	-
Mahindra Manulife Ultra Short Duration Fund Reg (G)	7,417		1,00,00,001	-
<b>TOTAL</b>	<b>25,368</b>	<b>-</b>	<b>2,45,25,983</b>	<b>-</b>

	Cost Rs.		Market Value Rs.	
	31.03.2025 Rs.	31.03.2024 Rs.	31.03.2025 Rs.	31.03.2024 Rs.
Aggregate value quoted investments	2,45,25,983	-	2,47,79,814	-

SHR CONSTRUCTION LLP  
*Susmit Kumar*  
Partner

SHR CONSTRUCTION LLP  
*Debasmita Thiru Thiru Das*  
Partner

