

UNILIV REALTY LLP

Balance Sheet as At 31st March, 2025

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I EQUITY AND LIABILITIES			
1 Owners' Funds			
(a) Owners' Capital Account	1	1,000,000.00	1,000,000.00
(b) Reserve & Surplus	2	(11,656.88)	(966.42)
		988,343.12	999,033.58
2 Non-current liabilities			
(a) Long-term borrowings	3	71,764,461.00	27,700,000.00
		71,764,461.00	27,700,000.00
3 Current liabilities			
(a) Trade payables	4		
Total outstanding dues of micro, small and medium enterprises		-	-
(i) Total outstanding dues of creditors other than micro, small and medium enterprises		29,450.00	-
(ii) Other current liabilities	5	527,372.00	2,300,000.00
		556,822.00	2,300,000.00
Total		73,309,626.12	30,999,033.58
II ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment		-	-
		-	-
2 Current assets			
(a) Trade receivables		-	-
(b) Inventories	6	23,717,287.19	772,701.00
(c) Cash and bank balances	7	2,985,796.33	226,332.58
(d) Other current assets	8	46,606,542.60	30,000,000.00
		73,309,626.12	30,999,033.58
Total		73,309,626.12	30,999,033.58

UNILIV REALTY LLP

Nitin Agarwal

Designated Partner

Nitin Agarwal - DPIN: 10017882

Sanjay Kumar Singhania
PARTNER

UNILIV REALTY LLP

Designated Partner

Visesh Zindal - DPIN: 08017332

PARTNER

UNILIV REALTY LLP

Designated Partner

Sanjay Kumar Singhania - DPIN: 00571679

Abhisekh Agarwal

Designated Partner

Abhisekh Agarwal - DPIN: 10017885

Ajay Kumar Singhania

Designated Partner

Ajay Kumar Singhania - DPIN: 05205773

[Signature]
PARTNER

UNILIV REALTY LLP

Designated Partner

Rahul Kothari - DPIN: 10017883

Renu Devi Kothari

Designated Partner

Renu Devi Kothari - DPIN: 10017884

Rimi Zindal

Designated Partner

Rimi Zindal - DPIN: 08300460

PARTNER

UNILIV REALTY LLP

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

(Amount in Rs.)

Particulars	Note	31 March 2025	31 March 2024
I Revenue from operations	-	-	-
II Other Income	-	-	-
III Total Income (I+II)		-	-
IV Expenses:			
(a) Purchases	9	29,450.00	236,000.00
(b) Direct Expenses	10	18,625,527.00	536,701.00
(c) Change in Inventories	11	(22,944,586.19)	(772,701.00)
(d) Employee benefits expense	12	857,327.00	-
(e) Finance costs	13	2,904,955.00	-
(f) Audit fees	-	-	-
(g) Other expenses	14	538,017.65	199.42
Total expenses		10,690.46	199.42
V Profit before Appropriation (III-IV)		(10,690.46)	(199.42)
VI Appropriation Account : Interest on Partner's Capital		-	-
VII Profit/(Loss) for the year (V-VI)		(10,690.46)	(199.42)

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Sanjay Kumar Singhania

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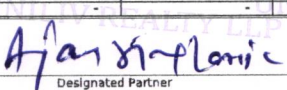
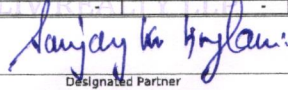
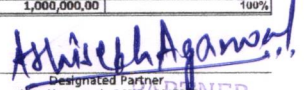
PARTNER

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NOTE 1 : OWNER'S CAPITAL ACCOUNT

SL NO	NAME	OPENING BALANCE	INTRODUCTION	SHARE OF PROFIT/ (LOSS)	WITHDRAWAL	Self Assessment Tax	TDS	CLOSING BALANCE	PROFIT / LOSS SHARING RATIO
1	Sanjay Kumar Singhania PAN : AIBPSS047A Aadhar : 4966-4084-8134	125,000.00	-	-	-	-	-	125,000.00	12.50%
2	Nitin Agarwal PAN : APEPA4794E Aadhar : 3428-0413-5260	125,000.00	-	-	-	-	-	125,000.00	12.50%
3	Abhisekh Agarwal PAN : BOMPA7460M Aadhar : 6905-8617-0296	125,000.00	-	-	-	-	-	125,000.00	12.50%
4	Ajay Kumar Singhania PAN : AIKPSU959G Aadhar : 3180-9063-3352	125,000.00	-	-	-	-	-	125,000.00	12.50%
5	Rahul Kothari PAN : AXAPK0685J Aadhar : 8445-3438-1170	125,000.00	-	-	-	-	-	125,000.00	12.50%
6	Renu Devi Kothari PAN : ALHPK2657D Aadhar : 7706-7884-2696	125,000.00	-	-	-	-	-	125,000.00	12.50%
7	Rimil Zindal PAN : AJAP34711E Aadhar : 7468-7975-5234	125,000.00	-	-	-	-	-	125,000.00	12.50%
8	Vsesh Zindal PAN : AAHP25660J Aadhar : 8222-8864-4175	125,000.00	-	-	-	-	-	125,000.00	12.50%
TOTAL		1,000,000.00	-	-	-	-	-	1,000,000.00	100%

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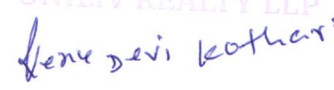
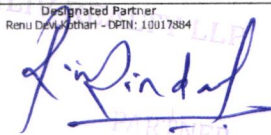

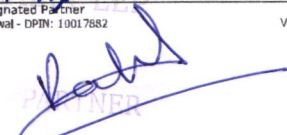




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 Nitin Agarwal - DPIN: 10017882

Designated Partner
 Vsesh Zindal - DPIN: 03011932

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NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS

Note No.	Particulars	As at 31.03.2024	As at 31.03.2025
2	<u>RESERVE & SURPLUS:</u>		
	Profit & Loss Account:		
	Opening Balance	(966.42)	(767.00)
	Add / (Less): During the year	(10,690.46)	(199.42)
	Closing Balance	(11,656.88)	(966.42)
3	<u>LONG TERM BORROWINGS:</u>		
	Unsecured Loan	71,764,461.00	27,700,000.00
		71,764,461.00	27,700,000.00
4	<u>TRADE PAYABLES:</u>		
	Sundry Creditors	29,450.00	-
		29,450.00	-
5	<u>OTHER CURRENT LIABILITIES:</u>		
	Salary Outstanding	195,407.00	-
	Advances	-	2,300,000.00
	Profession Tax Payable (Employee)	3,190.00	-
	TDS Payable	328,775.00	-
		527,372.00	2,300,000.00
6	<u>INVENTORIES:</u>		
	Work-in-progress (As certified and estimated by the Partner)	23,717,287.19	772,701.00
		23,717,287.19	772,701.00
7	<u>CASH & BANK BALANCES:</u>		
	Cash in hand (As certified by the Partner)	93,284.00	-
	<u>In Current Accounts with Bank:</u>		
	Indian Overseas Bank A/c : 325102000000410 IFS Code : IOBA0003251	2,892,512.33	226,332.58
		2,985,796.33	226,332.58

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Ditin Agarwal
PARTNER

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Anil Ch Agansh
PARTNER

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R. D. D. D.
PARTNER

UNILIV REALTY LLP
Sanjay
PARTNER

UNILIV REALTY LLP
Kena Devi Kothari
PARTNER

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[Signature]
PARTNER

UNILIV REALTY LLP
Aparajita
PARTNER

UNILIV REALTY LLP
[Signature]
PARTNER

8	<u>OTHER CURRENT ASSETS:</u>		
	Advances due from:		
	Mahananda Industries Pvt. Ltd.	5,000,000.00	10,000,000.00
	Joypur Valley LLP	5,000,000.00	-
	Ruchi Valley LLP	22,000,000.00	-
	Soothing Scents LLP	5,000,000.00	-
	Sunny Valley Tea & Industries Ltd.	9,448,580.00	20,000,000.00
		46,448,580.00	30,000,000.00
	Advance to Reliance Jio Infocom Ltd.	2,939.00	-
	GST Receivable	155,023.60	-
	46,606,542.60	30,000,000.00	

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NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS

Note No.	Particulars	As at 31.03.2025	As at 31.03.2024
9	<u>Purchases:</u>		
	Purchases	29,450.00	236,000.00
		29,450.00	236,000.00
10	<u>Direct Expenses:</u>		
	Commercial Site Project:		
	JV Payment	5,000,000.00	-
	Fire NOC Expenses	-	78,574.00
	LUCC	719,908.00	458,127.00
	Registration Charges	120,008.00	-
	Soil Testing Expenses	50,000.00	-
	Structure Design	195,310.00	-
		6,085,226.00	536,701.00
	Joypur Project:		
	Land Purchase	10,658,000.00	-
	Land Legal Expenses (Sunny Valley)	214,240.00	-
	Registration Charges (Sunny Valley)	639,480.00	-
		11,511,720.00	-
	Mahananda Residential Project:		
	Land Conversion Fee	124,581.00	-
	Soil Testing Expenses	64,000.00	-
		188,581.00	-
	Matigara Project:		
	Branding Expenses	250,000.00	-
	Architecture (Profession) Fees	590,000.00	-
		840,000.00	-
	Total:	18,625,527.00	536,701.00
11	<u>Changes in Inventories:</u>		
	Opening Work in Progress	772,701.00	-
	Less: Closing Work in Progress	23,717,287.19	772,701.00
		(22,944,586.19)	(772,701.00)
12	<u>Employee Benefits Expenses:</u>		
	Basic Salary	431,591.00	-
	Travelling & Conveyance Allowance	212,868.00	-
	House Rent Allowance	212,868.00	-
		857,327.00	-
13	<u>Finance Costs:</u>		
	Interest on Unsecured Loan	2,904,955.00	-
		2,904,955.00	-

UNILIV REALTY LLP
PARTNER
Jayjay Krishna

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Kenu Devi Kothari

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PARTNER
Shah

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PARTNER
Aparna Manic

UNILIV REALTY LLP
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Shah

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Nitin Agarwal

UNILIV REALTY LLP
PARTNER
Ashwini Agarnwal

UNILIV REALTY LLP
PARTNER
Shah

14	<u>Other Expenses:</u>		
	Bank Charges	59.00	199.42
	Printing & Stationery	4,866.00	-
	Office Expenses	495,272.19	-
	Diwali Expenses	32,055.00	-
	ROC Filing Fees	750.00	-
	Website Expenses	5,005.25	-
	Miscellaneous Expenses / Round Off	10.21	-
	538,017.65	199.42	

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UNILIV REALTY LLP

PARTNER

UNILIV REALTY LLP
SILIGURI

Unsecured Loans
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
OTHER LOANS		5,43,14,461.00
AJAY KUMAR SINGHANIA AND SONS		10,54,740.00
Archana Singhania		16,80,572.00
BANARSI DEVI SHARMA		15,82,110.00
BANDANA SINGHANIA		15,82,110.00
BHIMRAJ AGARWAL & SONS		5,27,148.00
BINA SINGHANIA		15,82,110.00
DEEPAK AGARWAL		25,90,616.00
DEEPAK AGARWAL (HUF)		7,36,868.00
KAMALA IRON STORES		87,77,841.00
KARISHMA SHARMA		5,27,370.00
MANGERAM AGARWAL & SONS		15,79,003.00
MERRYVIEW DEVELOPERS		52,86,718.00
MOHANLAL KOTHARI		39,45,843.00
NISHA AGARWAL		8,43,437.00
NITIN AGARWAL (HUF)		3,15,800.00
PASHUPATI INFRATECH		10,00,000.00
PRADIP KOTHARI		39,44,178.00
RACHITA SINGHANIA		20,84,980.00
RUCHIRA AGARWAL		20,90,425.00
SANJAY KR SINGHANIA & SONS		9,49,266.00
SHANKAR LAL AGARWAL AND SONS		22,34,015.00
SUDHA SHARMA		7,38,317.00
SUDIP SAHA		10,54,148.00
SUNIL KUMAR AGARWAL AND SONS		54,78,726.00
Sunil Kumar Singhania & Sons		21,28,120.00
PARTNERS LOAN		1,39,50,000.00
ABHISEKH AGARWAL - LOAN		6,25,000.00
AJAY KUMAR SINGHANIA - LOAN		59,25,000.00
NITIN AGARWAL LOAN		7,75,000.00
RAHUL KOTHARI - LOAN		18,75,000.00
RENU DEVI KOTHARI - LOAN		18,75,000.00
RIMI ZINDAL - LOAN		6,25,000.00
SANJAY KUMAR SINGHANIA - LOAN		16,25,000.00
VIRESH ZINDAL - LOAN		6,25,000.00
USL Other		35,00,000.00
ANKUR AGARWAL		25,00,000.00
SUBHAM AGARWAL		10,00,000.00
Grand Total		7,17,64,461.00

Nitin Agarwal
PARTNER

Abhisekh Agarwal
PARTNER

Rahul
PARTNER

[Signature]
PARTNER

Rim Zindal
PARTNER

Renu Devi Kothari
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Ajay Singhania
PARTNER

Sanjay Kr Singhania
PARTNER

UNILIV REALTY LLP
SILIGURI

Current Liabilities
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes	1,55,023.60	
INPUT CGST - MAHANANDA COMMERCIAL	17,577.90	
INPUT CGST - MATIGARA	22,500.00	
INPUT CGST - OFFICE EXPENSE	13,133.90	
INPUT IGST - OFFICE EXPENSE	48,600.00	
INPUT SGST - MAHANANDA COMMERCIAL	17,577.90	
INPUT SGST - MATIGARA	22,500.00	
INPUT SGST - OFFICE EXPENSE	13,133.90	
Sundry Creditors	2,939.00	29,450.00
EMPLOYEE		1,95,407.00
AMIT KUMAR DAS		10,689.00
ANNESHA SARKAR		18,870.00
AYUSH KUMAR LAHIRI		354.00
DEBMALYA SENGUPTA - Employee		17,935.00
Devraj Dev		52,281.00
Lipi Mukherjee		29,205.00
MAMPI ROY		9,032.00
MANISHA RAI		9,064.00
MANISH RAUTH		28,882.00
MANJIT TIRUYA		10,689.00
RAJESH CHAKRABORTY		8,406.00
Professional Tax - Employee		3,190.00
TDS PAYABLE 194J		38,281.00
TDS U/s 194A		2,90,494.00
Grand Total	1,57,962.60	5,56,822.00

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Adhishankh Agarwal

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Harshdeep

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Kene Devi Kothari

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Kunjay K. Singhania

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PARTNER

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SILIGURI

Sundry Creditors
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
MAA BHAWANI INFRA TECH		29,450.00
RELIANCE JIO INFOCOMM LIMITED	2,939.00	
Grand Total	2,939.00	29,450.00

Nitin Agawal PARTNER
Hishab Agawal PARTNER
Ajay Sinha PARTNER
[Signature] PARTNER
Ridindaf PARTNER
[Signature] PARTNER
Sanjay Kumar Singh PARTNER
Deepa Devi Kothari PARTNER

UNILIV REALTY LLP
SILIGURI

Current Assets
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
Loans & Advances (Asset)	4,64,48,580.00	
JOYPUR VALLEY LLP	50,00,000.00	
MAHANANDA INDUSTRIES PVT LTD	50,00,000.00	
RUCHI VALLEY LLP	2,20,00,000.00	
SOOTHING SCENTS LLP	50,00,000.00	
SUNNY VALLEY TEA AND INDUSTRIES LTD	94,48,580.00	
Cash-in-Hand	93,284.00	
Cash	93,284.00	
Bank Accounts	28,92,512.33	
I.O.B A/C NO. 325102000000410	28,92,512.33	
Grand Total	4,94,34,376.33	

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Adwiteesh Agarwal
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Ajay Ranjan
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Sanjay Kumar Bhowmik
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Devi Kothari
PARTNER

UNILIV REALTY LLP
SILIGURI

Direct Expenses
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
COMMERCIAL SITE - DIRECT EXPENSE		60,85,226.00
J.V PAYMENT COMMERCIAL	50,00,000.00	
LUCM MAHANANDA COMMERCIAL	7,19,908.00	
REGISTRATION CHARGES	1,20,008.00	
SOIL TESTING EXPENSES COMMERCIAL	50,000.00	
STRUCTURE DESIGN - MAHANANDA	1,95,310.00	
JOYPUR LAND PURCHASE		1,15,11,720.00
Land Legal Exp. (Sunny Valley)	2,14,240.00	
LAND PURCHASE	1,06,58,000.00	
Registration Charges (Sunny Valley)	6,39,480.00	
MAHANANDA RESIDENTIAL DIRECT EXPENSES		1,88,581.00
Land Conversion Fees	1,24,581.00	
SOIL TESTING EXPENSES RESIDENTIAL	64,000.00	
MATIGARA SITE		8,40,000.00
BRANDING EXPENSE - MATIGARA	2,50,000.00	
Professional Fees - Architecture - Matigara	5,90,000.00	
Grand Total		1,86,25,527.00

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Ashish Agarwal
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Ajay D. Pomic
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Sanjay K. Singh
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[Signature]
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Indirect Expenses
Group Summary
1-Apr-24 to 31-Mar-25

Particulars	Closing Balance	
	Debit	Credit
OFFICE EXPENSE	4,95,272.19	
ADVERTISING & MARKETING - OFFICE EXPENES	73,440.00	
BRANDING EXPENSE - OFFICE	1,25,000.00	
Computer & IT Repair & Maintainence	5,900.00	
ERP SOFTWARE - OFFICE EXPENSE	2,69,999.99	
Water Bottles - Office Expense	932.20	
WEBSITE DEVELOPMENT - OFFICE EXPENSE	20,000.00	
Salary	8,57,327.00	
Basic Salary	4,31,591.00	
Conveyance & Travel Allowance	2,12,868.00	
House Rent Allowance	2,12,868.00	
BANK CHARGES	59.00	
DIWALI SWEET BOXES	32,055.00	
INTEREST ON UNSECURED LOANS	29,04,955.00	
PRINTING & STATIONERY	4,866.00	
ROC Filing Fees	750.00	
Round Off	10.21	
Website Expenses	5,005.25	
Grand Total	43,00,299.65	

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Aashish Prasad
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