CHARTERED ACCOUNTANTS LLPIN - AAV-2926 FRN- 306033E/E300272

SUITE NOS: 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM 1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE: 033-4008 9902/9903/9904/9905

Website: www.skagrawal.co.in EMAIL: Info@skagrawal.co.in

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SRIJAN RESIDENCY LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Srijan Residency LLP ("the LLP"), which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required by the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2024 and its profit, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The LLP's partners are 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 the accounting principles generally accepted in India, including the Accounting Standards as issued by ICAI, read with relevant rules issued thereunder. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of





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the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, partners are responsible for assessing the LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

The LLP's Partners are also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the LLP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO) CHARTERED ACCOUNTANTS LLPIN – AAV-2926 FRN- 306033E/E300272 SUITE NOS: 606-608

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report. However, future events or conditions may cause the LLP to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the
disclosures, and whether the financial statements represent the underlying transactions and events
in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, S K AGRAWAL & CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No.: 306033E/E300272

Vivek Agarwal

Partner

Membership No.: 301571

UDIN: 24301571BKBFNS5573

Place: Kolkata Date: 24.09.2024

LLPIN: AAH-2815 BALANCE SHEET AS AT 31ST MARCH, 2024

	PARTICULARS	1		(Amount in INR)
		Notes	AS AT	AS AT
			31/03/2024	31/03/2023
I	EQUITY AND LIABILITIES			
1	PARTNERS' FUNDS			
(a)	PARTNERS' CAPITAL ACCOUNT	1		
(i)	Partners' Contribution	la		
(ii)	Partners' Current Account	lb	1,00,000	1,00,000
2	MON CUID DAY	10	38,04,06,085	64,33,74,060
	NON-CURRENT LIABILITIES			
(a)	Long Term Borrowings	2	7,43,85,656	
(b)	Other Long Term Liabilities	3	2,66,08,890	
(c)	Long Term Provisions	4		1,10,18,690
		1 1	30,76,986	-
3	CURRENT LIABILITIES			
(a)	Short Term Borrowings	5	24.71.68.264	
(b)	Trade Payables	6	24,71,68,264	54,53,42,808
	(i) Total outstanding dues of micro & small enterprises.			
	(ii) Total outstanding dues of creditors other than micro & small		88,09,924	46,13,661
	enterprises,			
(c)	Other Current Liabilities		9,58,12,757	13,25,65,145
(d)	Short-term provisions	7 8	2,81,70,00,975	1,46,98,86,739
	TOTAL	8	6,59,08,767	37,88,676
	101110		3,71,92,78,304	2,81,06,89,779
II	<u>ASSETS</u>			
1	NON CURRENT ASSETS			
(a)	Property, Plant & Equipment			
b)	Non Current Investments	9	16,28,92,443	7,42,33,971
c)	Long Term Loans & Advances	10	14,37,31,054	4,17,95,494
(d)	Deffered Tax Assets	11	91,05,19,508	87,54,34,821
(e)	Other Non- Current Assets	12	8,077	
(-)	Sales From Current Assets	13	43,54,854	27,03,027
2	CURRENT ASSETS			
(a)	Current Investment	14	11 55 51 44 4	5.246.000.000.000.000.000.000.000.000.000.0
(b)	Inventories	15	11,57,74,604	12,34,50,659
(c)	Cash & Bank Balances	16	1,94,51,87,878	1,50,49,59,779
d)	Short Term Loans & Advances	17	10,77,46,100	5,95,47,865
e)	Other Current Assets	18	15,03,61,598	12,23,76,860
	TOTAL	10	17,87,02,188	61,87,303
		_	3,71,92,78,304	2,81,06,89,779
	ACCOUNTING POLICIES & NOTES TO ACCOUNTS	27	1	
		27		

IN TERMS OF OUR REPORT OF EVEN DATE

For S K AGRAWAL and Co Chartered Accountants LLP Chartered Accountants

Firm Regn No. 306033E/E300272

Vivek Agarwal

Partner

Membership No. 301571

Place: Kolkata

Date: 24th day of September, 2024

For SRIJAN RESIDENCY LLP

P. y. Pog on

Pawan Kumar Agarwal (DIN No. 00206927)

Designated Partner

Ram Naresh Agarwal (DIN No. 00206676)

DESIGNATED PARTNER I AUTHORISED SIGNATO

Designated Partner

LLPIN: AAH-2815

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH,2024

	DA DELCUITA DO			(Amount in INR)
	PARTICULARS	Notes	YEAR ENDED	YEAR ENDED
			31/03/2024	31/03/2023
I	Revenue From Operation	10		
ΙΙ	Other Income	19	1,28,56,45,720	1
	other meome	20	13,57,36,529	71,52,108
III	Total Income		1,42,13,82,249	71,52,108
IV	Expenses			
(a)	Construction & Other expenses		\$20000 (\$20000000 No. 100000 No.	
(b)	Employee Benefit Expense	21	95,95,33,454	61,71,40,336
(c)	Finance Cost	22	5,57,79,929	2,74,22,833
(d)		23	6,31,15,964	3,81,28,307
(e)	Depreciation & Amortization Expenses	9	2,02,27,593	74,17,959
120	Changes In Inventories	24	-9,27,82,428	-1,03,31,68,899
(f)	Selling and Marketing Expenses	25	16,51,68,378	26,27,81,356
(g)	Others Expenses	26	6,26,90,395	8,20,21,523
	Total Expenses		1,23,37,33,286	17,43,414
V	PROFIT/(LOSS) BEFORE TAX		18,76,48,963	54,08,694
	Less: Provision for Tax			
(a)	Current Year	1 1	6,10,00,000	19 60 000
(b)	Previous Year		0,10,00,000	18,60,000
(c)	Deffered Tax		-8,077	1,56,573
VI	PROFIT/(LOSS) AFTER TAX		12,66,57,040	33,92,121
	PROFIT/(LOSS) CARRIED FORWARD TO	-		- E
VII	PARTNERS CAPITAL A/C		12,66,57,040	33,92,121
	ACCOUNTING POLICIES & NOTES TO			
	ACCOUNTS	27		

IN TERMS OF OUR REPORT OF EVEN DATE

For S K AGRAWAL and Co Chartered Accountants LLP

Chartered Accountants

Firm Regn No. 306033E/E300272

Vivek Agarwal

Partner

Membership No. 301571

Place: Kolkata

Date: 24th day of September, 2024

For SRIJAN RESIDENCY LLP

SRIJAN RESIDENCY LLP

DESIGNATED PARTNER LAUTHORISED SIGNATOR

Pawan Kumar Agarwal (DIN No. 00206927)

Designated Partner

Ram Naresh Agarwal (DIN No. 00206676)

Designated Partner

LLPIN: AAH-2815

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March 2024

PARTICULARS	202	2 24		(Amount in INR)
A. CASH FLOW FROM OPERATING ACTIVITIES	202	3-24	2022	2-23
Net Profit Before Tax And Extra Ordinary Items		40 70 40 000		
Adjustments For		18,76,48,963		54,08,694
Provision for Employee Benefits	07.07.004			
Sundry Balance Written off	27,07,384		13,28,845	
Sundry Balance Written back			-	
Profit on Sales of Fixed Asset	(1,383)		(7,85,026)	
Interest on Loans	(55,094)			
Interest received on Deposits	20,44,980		3,10,68,957	
	(12,00,334)		-1:-1:-1:-1	
Depreciation	2,02,27,593		74,17,959	
O		2,37,23,146	7 1, 17,000	3,90,30,735
Operating Profit Before Working Capital Changes	Si-	21,13,72,109	0-	
Adjustments For		-1,10,12,100		4,44,39,429
Decrease(Increase) In Inventories	(44,02,28,099)		/1 06 44 02 74C	
Decrease(Increase) In Other Non-Current	(16,51,827)		(1,06,44,03,716)	
Decrease(Increase) In Other Current			(12,23,202)	
(Decrease) Incease in Other Liabilities	(9,94,02,422)			
(Decrease) Incease in Other Long Term Liabilities	1,34,71,14,236		1,18,89,93,799	
(Decrease) Incease in Short Term Provisions	1,55,90,200	1		
(Decrease) Incease in Creditors & Other Payables	14,89,693	1	14	
(Decisate) incease in Greators & Other Payables	(3,25,54,743)		9,15,58,051	
Cash generated from Operations		79,03,57,039		21,49,24,931
Less: DirectTaxes Paid	142	1,00,17,29,148	-	25,93,64,360
		(7,31,12,463)		(1,56,573
NET CASH FLOW FROM OPERATING ACTIVITIES	-	92,86,16,685	-	25,92,07,787
CASH FLOW FROM INVESTING ACTIVITIES	_		-	20,02,01,701
Purchase of Fixed Assets		(10,90,98,767)		(B 70 E7 E4C)
Purchase of Non- Current Investment		(10,19,35,560)		(6,79,57,546)
Purchase of Fixed Deposits		(1,19,28,125)		(3,48,10,814)
Decrease(Increase) in Current Investment				-
Sale of Fixed Assets	4	1,96,04,180		-
Long Term Loans and Advances		2,67,796		-
Short Term Loan and Advances		(3,50,84,687)		(22,63,40,348)
Unsecured Loans Given		(31,44,738)		(57,93,262)
		(2,48,40,000)		18 18 18
Interest received on Deposits		12,00,334		
NET CARL ELOW EDOM IN JESTING A SER JESTING	_			
NET CASH FLOW FROM INVESTING ACTIVITIES		(26,49,59,567)	_	(33,49 01,969)
CASH FLOW FROM FINANCING ACTIVITIES	_		-	(,, -, -00)
Capital Withdrawn		(2,07,42,09,270)		(1,11,22,58,958)
Capital Introduction		1,68,45,84,254		86,51,99,543
Proceeds (repayment) of Loans (net)		(22,37,88,888)		
Interest on Loans		(20,44,980)		37,94,53,851
		(20,44,300)		(3,10,68,957)
NET CASH FLOW FROM FINANCING ACTIVITIES	-	(61,54,58,884)		40 40 05 455
num - escante transcribent (no escante no escante no escante de la composition della	_	(01,04,00,004)	-	10,13,25,478
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS(A+	B+C)	4 94 00 005		
AT THE PARTY OF TH		4,81,98,235	_	2,56,31,297
CASH & CASH EQUIVALENTS AT BEGINNING OF THE YEAR				
	13 13 40 13 13 14 14 14 14 14 14 14 14 14 14 14 14 14			
Cash Balance	13,696		13,696	
Bank Balances (includes Fixed Deposit)	5,95,34,170		3,39,02,873	
	2	5,95,47,865	11	3,39,16,568
CASH & CASH EQUIVALENTS AT END OF THE YEAR				0,00,10,000
Cash Balance	13,696		13,696	
Cash Balance			13,030	
		1		
Bank Balances (Including Fixed Deposits)	10,77,32,404	10,77,46,100	5,95,34,170	5,95,47,865

NOTE:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 "Cash Flow Statement." issued by The Institute of Chartered Accountants of India.

For S K AGRAWAL and Co Chartered Accountants LLP

Chartered Accountants

Firm Regn No. 306033E/E300272

Vivek Agarwal

Partner

Membership No. 301571

Place : Kolkata

Date: 24th day of September, 2024

SRIJAN RESIDENCY LLP

NATED DADTHED AMITHORISED SIGNATORY

Pawan Kumar Agarwal (DIN No. 00206927)

Designated Partner

SRIJAN RESIDENCY LLP

Ram Naresh Agarwal

Ram Naresh Agarwal (DIN No. 00206676) Designated Partner

Schedules annexed to & forming part o PARTICULARS	Profit Sharing Ratio	AS AT 31/03/2023	Capital introduced during the year	Withdrawals during the year	Profit/Loss for the F.Y 2023-24	Amount in INR AS AT 31/03/2024
SCHEDULE - 1a			the year			
I) PARTNERS' CONTRIBUTION						
Srijan Realty Pvt. Ltd.	50.00%	50,000	_			50.000
Shyam Sunder Agarwal	12.50%	12,500	-	_		50,000
Ram Naresh Agarwal	12.50%	12,500		-		12,500 12,500
Pawan Kumar Agarwal	12.50%	12,500	72	-	_	12,500
Vinod Kumar Agarwal	12.50%	12,500	200	_	-	12,500
	100.00%	1,00,000	-	-	_	1.00.000

PARTICULARS	Profit Sharing Ratio	AS AT 31/03/2022	Capital introduced during the year	Withdrawals during the year	Profit/Loss for the F.Y 2022-23	AS AT 31/03/2023
SCHEDULE - 1a						
I) PARTNERS' CONTRIBUTION						
Srijan Realty Pvt. Ltd.	50.00%	50,000				
Shyam Sunder Agarwal	12.50%	12,500	5000	-	-	50,000
Ram Naresh Agarwal	12.50%	12,500	1757	()	-	12,500
Pawan Kumar Agarwal	12.50%			(30)	5 2 5	12,500
		12,500	-	-	(*)	12,500
Vinod Kumar Agarwal	12.50%	12,500	-	-	-	12,500
	100.00%	1,00,000				1,00,000

PARTICULARS	Profit Sharing Ratio	AS AT 31/03/2023	Capital introduced during the year	Withdrawals during the year	Profit/Loss for the F.Y 2023-24	AS AT 31/03/2024
SCHEDULE - 1b			the year			
II) PARTNERS' CURRENT ACCOUNT						
Srijan Realty Pvt. Ltd.	50.00%	51,81,64,093	1,64,22,90,304	1,76,05,52,117	6,33,28,520	46,32,30,800
Shyam Sunder Agarwal	12.50%	7,21,81,775		11,85,07,595		-2,66,93,690
Ram Naresh Agarwal	12.50%	-31,99,603		12,48,51,566		-7,72,25,089
Pawan Kumar Agarwal	12.50%	3,94,53,897	18,00,000	4,31,47,995	1,58,32,130	1,39,38,032
Vinod Kumar Agarwal	12.50%	1,67,73,897	17,00,000	2,71,49,995	1,58,32,130	71,56,032
	100.00%	64,33,74,060	1,68,45,84,254	2,07,42,09,270	12,66,57,040	38,04,06,085

PARTICULARS	Profit Sharing Ratio	AS AT 31/03/2022	Capital introduced during the year	Withdrawals during the year	Profit/Loss for the F.Y 2022-23	AS AT 31/03/2023
SCHEDULE - 1b			the year			
II) PARTNERS' CURRENT ACCOUNT					1	
Srijan Realty Pvt. Ltd.	50.00%	71,22,39,847	75,12,50,615	94,70,22,430	16,96,061	E1 01 54 003
Shyam Sunder Agarwal	12.50%	10,15,86,860	,,,,	5,87,40,803	4,24,015	51,81,64,093
Ram Naresh Agarwal	12.50%	2,42,04,882	3,55,41,000	6,33,69,500	4,24,015	7,21,81,775
Pawan Kumar Agarwal	12.50%	3,34,04,882		2,03,40,803	4,24,015	-31,99,603
Vinod Kumar Agarwal	12.50%	1,56,04,882		2,27,85,422	4,24,015	3,94,53,897 1,67,73,897
1	100.00%	88,70,41,354	86,51,99,543	1,11,22,58,958	33,92,121	64,33,74,060

SRIJAN RESIDENCY LLP

SRIJAN RESIDENCY LLP

P. U. Agal ROMATORYDESIGNATED PARTIES / AUTHORISED SIGNATORY

LLPIN: AAH-2815

Notes to the financial statements as at and for the year ended 31st M PARTICULARS	Taren, 2024		(Amount in INR)
TATTEODANG		AS AT 31/03/2024	AS AT 31/03/2023
NOTE-2:- Long-term Borrowings Loan from Financial Institutions Less: Current Maturity of Long Term Borrowings-Notes-5		10,00,00,000 -2,56,14,344 7,43,85,656	10,53,32,940 -10,53,32,940
		Outstandin	g Amount
Security details	Repayment Terms & Interest Rate-p.a	AS AT 31/03/2024	AS AT 31/03/2023
Loan from Financial Institution Exclusive first charge by way of registered mortgage on "Botanica" Project land wherein land belonging to various land owner, together with buildings and structures thereon both present and future; hypotication on scheduled receivables, Escrow account etc. of Botanica Project Phase I & II" both present and future arising out of or in connection with the project and saleable space being developed by the LLP.	installment starting from 37th month of its first disbursement.	7,43,85,656	1-
NOTE-3:- Other Long-term Liabilites Retention Money Security Deposits		2,52,53,790 13,55,100 2,66,08,890	1,10,18,690 - 1,10,18,690
NOTE-4:- LONG TERM PROVISIONS Provision For Leave Pay Provision For Gratuity	-	12,73,540 18,03,446 30,76,986	



SRIJAN RESIDENCY LLP

SRIJAN RESIDENCY LLP

ACCIONATED DADTILES VALLENCISCED CICNATORY DESIGNATED PARTILES VALLENCISED SIGNATION

LLPIN: AAH-2815

Notes to the financial statements as at and for the year ended 31st N PARTICULARS	March, 2024			(Amount in INR)
NOTE-5:- Short-term Borrowings		AS AT 31/03/2024		AS AT 31/03/2023
Bank Balance Overdrawn			1	110 111 01/00/2020
Loan From				22,36,60,87
-Body Corporate				
	1	22,01,057		20,39,057
-Other than Body Corporate		21,93,52,863		21,43,09,940
Current Maturity of Long Term Borrowings-Notes-2		2,56,14,344		10,53,32,940
		24,71,68,264	-	54,53,42,808
				34,33,42,600
Security details	Repayment Terms &	AS AT 31/03/2024	Outstanding Amount	
Security details	Interest Rate-p.a	AS AT 31/03/2024		AS AT 31/03/2023
Loan from Financial Institution	Principal amount shall			
The Transfer Francisco Control of the Control of th	The second secon			
Exclusive first charge by way of registered mortgage on "Botanica"				
Project land wherein land belonging to various land owner, together	stuctured monthly	1		
with buildings and structures thereon both present and future	installment starting from	2,56,14,344	h 3	
hypotication on scheduled receivables, Escrow account etc. of	37th month of its first	2,50,14,544		
Botanica Project Phase I & II" both present and future arising out of or	disbursement.	i i		
in connection with the project and saleable space being developed by	CY-10.50%			
the LLP.	PY-Nil			
the CLF.				
Exclusive first charge by way of registered mortgage on "Botanica"	Principal amount shall			
Project land wherein land belonging to various land owners, together	be repaid by way of 24			
with buildings and attractures the second land owners, together				
with buildings and structures thereon both present and future;				
hypotication on scheduled receivables, development rights, Escrow		-		10,53,32,940
account, Debt service Reserve account. of "Botanica -I" both present	and the second of the second o			. 11.0 \$1.00 \$1.00 \$1.00
and future arising out of or in connection with the project and saleable				
space being developed by the LLP.	CY-11.00%			
	PY-11.00%			
NOTE-6:- Trade Payable				
Total outstanding dues of micro and small enterprises		88,09,924		46,13,661
Total outstanding dues of creditors other than micro and small				
enterprises		9,58,12,757		13,25,65,145
		10,46,22,681	ļ	13,71,78,806
NOTE-7:- OTHER CURRENT LIABILTIES				
Advance from customers	3,87,28,92,134		1,41,96,33,246	
Less: Revenue recognised till date	-1,28,56,45,720	2,58,72,46,415	-	1,41,96,33,246
Advances from Others		4,36,25,171	7	
Advance Received Against Land		15,11,09,233		2,52,50,000
Creditors For Expenses		12,48,695		7.11.057
Salary Payable		43,88,581		7,11,057
Statutory Liabilities				970
Other Payable		2,37,92,455 55,90,426		2,37,56,117
		2,81,70,00,975	1	5,35,349 1,46,98,86,739
NOTE 6. CHOPT TERM PROVINCE			1 1	2,13,70,00,707
NOTE-8:- SHORT TERM PROVISIONS		Section (Section)		
Provision For Bonus		6,20,545		14,67,076
Provision For Leave Pay		55,656		2,71,236
Provision For Exgratia		23,36,224		-,, 1,250
Provision For Gratuity		36,342		1,90,364
Provision For Income Tax		6,28,60,000		
neuronomo en como modificación de contrato	1	6,59,08,767	1	18,60,000
	l l	0,32,00,707	·	37,88,676



SRIJAN RESIDENCY LLP

P. W. Dg all

SRIJAN RESIDENCY LLP

TO THE CANTUSTISED SIGNATORY

Notes-9 :- PROPERTY, PLANT & EQUIPMENT

Package Name Business Unit Way Aco Package Name Package						Additions		Deduction	DEPF	DEPRECIATION	
DIMING SIGNAMICAL 2,80,610 9,80,610 9,80,610 3,93,610 3,93,910 DIMING SOLUNA SOLUNA 2,40,620 3,18,0270 2,18,12,20 5,000 1,10,984 7,10,1094 7	Assets Name	Business Unit	WDV As on 01.04.2023	Reclassificatio n	Revised WDV As on 01.04.2023	During the Year	Total as on 31.03.2024	Total as on 31.03.2024	Rate	Amount	WDV as on 31.03.2024
DNMG CNUIS 22,13,6,838 2,13,688 3,13,698 3,13,138 3,13,698 3,13,138 <th< td=""><td>ILDING</td><td>BOTANICA</td><td>•</td><td>9,80,610</td><td>9,80,610</td><td></td><td>9,80,610</td><td></td><td>2.00%</td><td>33,233</td><td>9.47.377</td></th<>	ILDING	BOTANICA	•	9,80,610	9,80,610		9,80,610		2.00%	33,233	9.47.377
DINK TRG PH 1 17,72,50 34,36,028 34,36,0	IILDING	SOLUS	24,02,371	-1,82,688	22,19,683	•	22,19,683		2.00%	1.10.984	21 08 699
DINN Campolary DINN	IILDING	TRG 1 PH 1	27,72,750	54,05,520	81,78,270		81,78,270		2.00%	4.08.913	77 69 357
DING Temporary TRG 1.H TRG 1.H TRG 2.H TRG 2.H	ILDING Temporary	BOTANICA	i	34,36,008	34,36,008		34,36,008	3,15,945	40.00%	14.77.646	17.45.660
DIVIG Temporary TRG 1 PH 1 18,95.506 3,95.506 3,65.505	ILDING Temporary	SOLUS		9,44,956	9,44,956	1,46,320	10,91,276		40.00%	4 00 960	6 90 316
DUTANICA S.S.,708 3.95.596 4,47,828 7,41,158 9,42,742 0,000 1,75,151 DUTANICA S.S.,708 4,1546 1,20,1584 7,41,158 9,42,742 0,000 1,75,151 DUTANICA SO,223 4,1546 1,22,068 1,32,068 2,56,734 0,000 3,72,40 0,000 1,75,151 DUTANICA RO,223 4,1546 2,26,734 2,26,734 0,000 3,27,240 0,000 3,72,740 0,000 2,75,151 DUTANICA TAG 2 PH 1 1,39,832 3,64,248 2,26,736 2,26,736 2,66,736 2,66,736 2,60,340 3,000 2,75,730 LINE SERVINE TAG 2 PH 1 1,156,254 2,26,736 2,26,736 2,66,736 2	ILDING Temporary	TRG 1 PH 1		9,13,409	9,13,409		9,13,409		40.00%	3 65 363	5.48.046
PUMPLE STATAMA 2.00.584 7.41,155 9.42,742 9.42,742 40.00% 1.45,552 PUMPLE SAMBHAT CHOWMATHA 2.00.583 41,20,693 1,20,596 1,20,596 3.77,240 40.00% 1,30,376 PUMPLE TRG 1 PH 1 1,36,532 4,4,305 3,10,583 5,73,90 2,21,044 7,93,404 40.00% 2,5,901 PUMPLE TRG 2 PH 1 1,36,534 4,32,736 2,20,590 2,21,044 7,93,404 40.00% 2,5,901 PUMPLE TRG 2 PH 1 1,36,534 4,32,736 2,50,772 2,23,796 2,23,796 3,03,346 2,50,772 LUR & RANDER RANDARMY CHOWMATHA 1,15,68,569 4,50,704 2,50,772 2,53,273 1,000% 2,56,93 2,73,743 LUR & RANDER TRG 2 PH 1 1,15,68,569 4,52,43 2,56,439 2,56,439 1,000% 2,56,593 2,73,439 1,000% 1,75,621 2,56,539 1,000% 1,75,631 2,73,739 1,000% 1,75,631 2,73,739 1,73,739 1,73	mputer	BOTANICA	55,708	3,95,596	4,47,828	J	4,47,828		40.00%	1 79 131	7 68 697
Publicar RAARHAT CHOWMATHA 80.523 41.546 1.12,096 1.32,056 2.55,025 40.00% 5.50,57 Publicar TRG1 HI 1.80,334 4.154,505 5.70,392 2.60,68 3.25,024 4.000% 2.30,376 Publicar TRG1 HI 1.39,682 4.50,082 2.21,014 7.35,49 4.000% 2.36,376 Uture TRG2 HI 1.15,68,569 4.50,084 2.56,084 2.56,796 4.000% 2.38,76 Lure & Firkure TRG2 HI 1.15,68,569 4.50,084 2.56,749 4.000% 2.38,76 Lure & Firkure SOLOMIS 2.70,4774 1.15,83,48 2.56,429 1.000% 2.38,76 2.56,53 2.000% 2.38,76 2.56,53 2.000% 2.38,76 2.56,53 2.000% 2.38,76 2.56,53 2.000% 2.38,76 2.26,79 4.000% 2.38,76 2.26,79 4.000% 2.38,76 2.26,39 2.000% 2.38,76 2.26,39 2.000% 2.38,76 2.26,39 2.000% 2.38,76 2.26,39	nputer	SRIJAN RESIDENCY HO	2,01,584	r	2,01,584	7,41,158	9,42,742		40.00%	1 47 652	7 95 090
DULD 1,80,334 1,44,305 3,20,623 6,688 3,27,240 40,00% 1,30,356 DULD 1,30,623 4,32,758 3,20,634 2,56,736 40,00% 1,30,356 DULE TIRG 2 PH 1 1,15,655,569 3,66,134 2,56,736 2,56,736 40,00% 3,32,66 2,56,730 DULE PULL BULD 3,15,254 2,56,736 2,56,736 3,00 3,32,46 2,56,730 DULE PULL RADARHAT CHOWMATHA 1,15,29,532 2,11,83,388 4,45,438 2,56,439 2,56,739 1,000% 3,32,46 2,56,543 LUE & FIRALE RADARHAT CHOWMATHA 1,15,29,520 2,11,83,383 4,45,438 2,56,6429 2,56,543 2,56,643 2,56,781 3,56,134 1,000% 3,32,46 2,56,643 2,56,781 3,56,134 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,56,543 3,50 3,56,543	nputer	RAJARHAT CHOWMATHA	80,523	41,546	1,22,069	1,32,956	2,55,025		40.00%	55.057	1 99 968
Public Print 1,396 52 4,32758 5,72,390 2,21,796 2,21,796 40,00% 2,3876 2,62,701 Live S Fixture BOTANICA 1,15,68,569 -86,00,847 2,50,772 2,52,796 30,53,272 10,00% 3,3876 2 Live S Fixture BOTANICA 1,15,68,569 -86,00,847 2,56,772 2,52,390 2,56,732 10,00% 3,3876 2 Live S Fixture RAJARHAT CHOWMATHA 3,66,138 -1,1,56,2343 2,56,439 2,56,439 1,000% 1,26,531 2 Live S Fixture TRG 1 PH 1 1,16,23,682 -1,1,1,543,388 4,45,543 2,75,56,190 2,56,643 1,000% 1,26,56,31 2 Live S Fixture TRG 1 PH 1 1,16,23,682 -1,1,1,543,388 4,45,543 2,75,56,190 2,75,143 1,000% 1,1,788 2,75,56,190 2,56,543 2,000% 1,1,788 2,75,56,190 2,56,543 2,000% 1,1,788 2,000% 1,1,788 2,00 1,1,788 2,00 1,1,788 2,00 1,1,788 2,00 </td <td>nputer</td> <td>SOLUS</td> <td>1,80,334</td> <td>1,44,305</td> <td>3,20,632</td> <td>809'9</td> <td>3,27,240</td> <td></td> <td>40.00%</td> <td>1.30.376</td> <td>1.96.864</td>	nputer	SOLUS	1,80,334	1,44,305	3,20,632	809'9	3,27,240		40.00%	1.30.376	1.96.864
Dute Efficient TRG 2 PH 1 2,26,796 2,26,796 2,26,796 2,26,796 2,26,796 2,33,276 2,33,276 2,33,276 2,33,276 2,33,276 2,33,276 2,33,276 2,33,246 2,33,246 2,56,543 2,56,543 2,56,543 2,56,543 2,56,543 2,56,543 2,56,543 2,56,543 2,56,643 <td>nputer</td> <td>TRG 1 PH 1</td> <td>1,39,632</td> <td>4,32,758</td> <td>5,72,390</td> <td>2,21,014</td> <td>7,93,404</td> <td></td> <td>40.00%</td> <td>2,62,901</td> <td>5.30.503</td>	nputer	TRG 1 PH 1	1,39,632	4,32,758	5,72,390	2,21,014	7,93,404		40.00%	2,62,901	5.30.503
Lute & Fixture BOTANICA 1.15.68.569 -86.00.847 29,67,722 85.550 30,53.272 10.00% 3,03.246 2,05.71 Lute & Fixture BOTANICA 3.66.134 3.66.134 2.56.432 2.56.432 10.00% 3,03.246 2.56.643 Lute & Fixture SOLUS 2.7,04774 -1.38.345 2.56.6429 2.75.24133 10.00% 2.56.643 2.76.641 2.56.643 2.76.641 2.76.744 2.76.744 2.76.744 2.76.744 2.76.744 2.76.744 2.76.744 2.76.744 2.76.744	nputer	TRG 2 PH 1	•	,	1	2,26,796	2,26,796		40.00%	23.876	2,02,920
RAARRIAT CHOWMATHA 3.66,154 -3.66,154 -3.66,134 -3.66,134 -3.66,139 10.00% 1,26,621 ture &firture RAARRIAT CHOWMATHA 1,16,29,724 -1,38,384 2,5,66,429 2,55,6429 10,00% 2,56,643 ture & Firture TRG 1 H1 1,16,29,570 -9,587 11,83,73 2,75,6190 25,66,429 10,00% 41,788 ture & Firture TRG 2 H1 1,16,29,570 -9,5870 -9,5870 -1,18,438 44,5743 2,75,619 10,00% 41,788 7,56,63 ture & Firture TRG 2 PH 1 1,27,9570 -9,5870 -1,18,438 44,5743 2,75,619 1,79,838 7,50,00 1,79,838 Equipments Requipments Requipments Requipments Requipments 1,10,00%	niture &Fixture	BOTANICA	1,15,68,569	-86,00,847	29,67,722	85,550	30,53,272		10.00%	3.03.246	27.50.026
VLICE & EFALTICE SOLUUS 27.04,774 -1.38,345 25.66,429 25.66,429 10.000% 2.56,643 VLICE & EFALTICE STOLUIS 27.04,743 10.000% 2.56,643 27.04,743 10.000% 2.56,643 27.04,243 27.04,1433 10.000% 2.56,643 27.04,243 27.04,1433 10.000% 2.56,643 27.04 27.	niture & Fixture	RAJARHAT CHOWMATHA	3,66,154	-3,66,154	1	26,32,390	26,32,390		10.00%	1.26.621	25,05,05,
LUTE &FKNUTE TRG 1 H I 1.16,29,632 -1.11,84,388 4,45,243 2,75,56,190 2,79,71,433 10,00% 3,66,955 2,29 Equipments FRG 2 PH I 1.279,570 -95,837 11,83,733 14,781 15,00% 41,788 7,20 Equipments RAJRHAT CHOWMATHA 21,787 -21,787 -21,787 -1,183,733 15,003 1,6,50% 1,6,90% 1,788 Equipments SRIJAN RESIDENCY HO 12,88,002 -12,88,002 -12,88,002 -12,88,002 -15,63,01 15,00% 1,6,70% 1,6,784 Equipments SRIJAN RESIDENCY HO 12,88,002 -2,03,316 5,47,684 37,000 5,84,684 15,00% 1,6,7,184 15,00% 1,6,7,184 15,00% 1,6,7,184 15,00% 1,6,7,184 15,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,7,184 1,6,00% 1,6,00% 1,6,00% 1,6,00% 1,6,00% 1,6,00%	niture & Fixture	SOLUS	27,04,774	-1,38,345	25,66,429		25,66,429		10.00%	2,56,643	23.09.786
TUTURE SERVATURE TIRG 2 PH 1	niture & Fixture	TRG 1 PH 1	1,16,29,632	-1,11,84,388	4,45,243	2,75,26,190	2,79,71,433		10.00%	3,66,955	2.76.04.478
E Equipments RAJORICAL DE LATORITORIA DE LATORITORICAL DE LATORITORITORITORITORITORITORITORITORITORI	iture & Fixture	TRG 2 PH 1		1		6,70,815	6,70,815		10.00%	41,788	6,29,027
E Equipments RAARHAT CHOWMATHA 21,787 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,887 -21,888 </td <td>ce Equipments</td> <td>BOTANICA</td> <td>12,79,570</td> <td>-95,837</td> <td>11,83,733</td> <td>41,271</td> <td>12,25,003</td> <td></td> <td>15.00%</td> <td>1,79,828</td> <td>10,45,175</td>	ce Equipments	BOTANICA	12,79,570	-95,837	11,83,733	41,271	12,25,003		15.00%	1,79,828	10,45,175
E Equipments SRIJAN RESIDENCY HO 12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,002 -12,88,62 -12,44,70,000 -12,88,62 -12,48,62	ce Equipments	RAJARHAT CHOWMATHA	21,787	-21,787	T)	32,16,301	32,16,301		15.00%	1.62.634	30.53.667
E Equipments SOLUS 7,50,001 -2,02,316 5,47,684 37,000 5,84,684 15.00% 82,546 6,47,184 6 E Equipments TRG 1 PH 1 3,05,470 2,94,233 5,99,703 6,7,3,229 73,72,932 15.00% 6,47,184 6 E Equipments TRG 2 PH 1 3,05,470 45,35,025 46,20,244 84,192 15.00% 6,47,184 6 E Equipments TRG 2 PH 1 85,219 45,35,025 46,20,244 6,1,019 53,11,263 15.00% 7,33,344 4 E MACHINERY RAACHINERY RAACHINERY RAACHINERY 1,60,44,47 33,33,115 15.00% 1,07,44,340 7,44,44 T & MACHINERY TRG 1 PH 1 89,23,470 4,54,572,240 8,97,759 1,44,70,000 1,500% 1,07,44,340 7,2 T & MACHINERY TRG 1 PH 1 89,23,470 1,35,72,240 8,97,759 1,44,00,000 1,500% 1,500% 1,07,44,340 2,546,678 15,00% 1,500% 1,500% 1,500% 1,500% 1,	ce Equipments	SRIJAN RESIDENCY HO	12,88,002	-12,88,002	100	· C			15.00%		in the second
E Equipments TRG 1PH 1 3,05,470 2,94,233 5,99,703 67,73,229 73,72,932 15.00% 6,47,184 6 E Equipments TRG 2 PH 1 - <	ce Equipments	SOTOS	7,50,001	-2,02,316	5,47,684	37,000	5,84,684		15.00%	82,546	5,02,138
E EQUIPMENTS TRG 2 PH 1 B - B 4,192 B 4,192 15.00% 2,898 T & MACHINERY BOTANICA 85,219 45,35,025 46,20,244 6,91,019 53,11,263 15.00% 7,32,364 T & MACHINERY RAJARHAT CHOWMATHA 3,72,814 3,66,154 7,38,968 26,44,147 33,83,115 15.00% 7,33,364 T & MACHINERY SOLUS 2,66,28,921 -4,58,526 2,61,70,395 5,90,19432 8,51,89,827 1,07,44,840 7, T & MACHINERY TRG 1PH 1 89,23,470 4,58,72,240 8,97,759 1,44,70,000 1,500% 1,07,44,840 7, T & MACHINERY TRG 1PH 1 24,76,687 6,59,696 31,56,38 1,500%	ce Equipments	TRG 1 PH 1	3,05,470	2,94,233	5,99,703	67,73,229	73,72,932		15.00%	6,47,184	67,25,748
T& MACHINERY BOTANICA 85,219 45,35,025 46,20,244 6,91,019 53,11,263 15,00% 7,32,364 45,35,364 45,35,025 46,20,244 6,91,019 53,11,263 15,00% 7,32,364 45,35,325 46,20,244 45,21,263 26,44,147 33,83,115 15,00% 7,32,344 45,44,147 43,33,3115 15,00% 7,07,44,840 7,44,44,147 7,44,44,147 7,44,44,44	ce Equipments	TRG 2 PH 1		í		84,192	84,192		15.00%	2,898	81,294
I & MACHINERY RAJARHAT CHOWMATHA 3,72,814 3,66,154 7,38,968 26,44,147 33,83,115 15.00% 2,03,913 31 T & MACHINERY SOLUS 2,66,28,921 -4,58,526 2,61,70,395 5,90,19,432 8,51,89,827 15.00% 1,07,44,840 7,44 T & MACHINERY TRG 1PH 1 89,23,470 46,48,770 1,35,72,240 8,97,759 1,44,70,000 15.00% 21,33,000 1,23 T & MACHINERY TRG 1PH 1 89,23,470 46,48,770 1,35,72,240 8,97,759 1,44,70,000 15.00% 21,33,000 1,23 T & MACHINERY TRG 2PH 1 24,76,687 25,46,678 25,46,678 15.00% 1,500% 1,500% 2,34,769 2,34,769 2,34,769 2,34,769 2,34,769 2,34,769 2,34,769 2,34,769 2,25,46,678 2,25,66,678 2,25,66,678 2,25,66,678 2,25,66,678 2,25,66,678 2,34,769 2,34,769 2,34,769 2,34,769 2,34,769 2,25,46,678 2,25,46,678 2,25,46,678 2,25,46,678 2,25,46,678	NT & MACHINERY	BOTANICA	85,219	45,35,025	46,20,244	6,91,019	53,11,263		15.00%	7,32,364	45,78,899
T & MACHINERY SOLUS 2,66,28,921 -4,58,526 2,61,70,395 5,90,19,432 8,51,89,827 15.00% 1,07,44,840 7,44 T & MACHINERY TRG 1PH 1 89,23,470 46,48,770 1,35,72,240 8,97,759 1,44,70,000 15.00% 21,33,000 1,23 T & MACHINERY T RG 1PH 1 24,76,687 - - 68,250 15.00% 1,96,090 23 LES BOTANICA - - 68,250 68,250 15.00% 4,34,769 27 LES BOTANICA - - 24,76,687 6,59,696 31,36,383 15.00% 4,34,769 27 LES BOTANICA - - 3,476 - 33,33% 4,007 2,209 LES BOTANICA - - 4,007 - 33,33% 4,007 2,209 SOLUS - - - - - 4,007 33,33% 2,294 SOLUS - - - -	NI & MACHINERY	RAJARHAT CHOWMATHA	3,72,814	3,66,154	7,38,968	26,44,147	33,83,115		15.00%	2,03,913	31,79,202
TRG 1PH 1 89,23,470 46,48,770 1,35,72,240 8,97,759 1,44,70,000 15,00% 21,33,000 1,23 TR MACHINERY TRG 2PH 1 - 25,46,678 25,46,678 15,00% 1,96,090 23 LES BOTANICA - - 24,76,687 6,59,696 31,36,383 15,00% 4,34,769 27 LES TRG 1 PH 1 24,76,687 - 24,76,687 6,59,696 31,36,383 15,00% 4,34,769 27 Sible Assets BOTANICA - 4,007 - 33,33% 4,007 33,33% 4,007 Sible Assets TRG 1 PH 1 7,42,33,971 - 7,42,33,971 - 4,007 33,33% 2,294 TRG 1 PH 1 7,42,33,971 - 7,42,33,371 - 7,42,33,371 315,945 315,945 2,02,27,593 16,28	NI & MACHINERY	SOLUS	2,66,28,921	-4,58,526	2,61,70,395	5,90,19,432	8,51,89,827		15.00%	1,07,44,840	7,44,44,987
T & MACHINERY TRG 2 PH 1 - - 25,46,678 25,46,678 15,00% 1,96,090 23 LES BOTANICA - - - - 68,250 68,250 15,00% 6,405 27 LES TRG 1 PH 1 24,76,687 - - 24,76,687 6,59,696 31,36,383 15,00% 4,34,769 27 gible Assets BOTANICA - - 4,007 - 33,33% 3,476 2,23 gible Assets SOLUS - - 4,007 - 4,007 33,33% 4,007 gible Assets TRG 1 PH 1 7,42,33,971 - 7,42,33,971 - - 29,997 29,997 33,53% 2,294 Assets TRG 1 PH 1 - 7,42,33,971 - - - 2,9997 2,0997 33,53% 2,02,27,593 16,28	NT & MACHINERY	TRG 1 PH 1	89,23,470	46,48,770	1,35,72,240	8,97,759	1,44,70,000		15.00%	21,33,000	1,23,37,000
LES BOTANICA 68,250 68,250 68,250 68,250 68,250 68,250 68,250 68,250 6,50,696 31,36,383 15,00% 6,405 27 LES TRG 1 PH 1 24,76,687 24,76,687 6,59,696 31,36,383 15,00% 4,34,769 27 gible Assets BOTANICA 4,007 4,007 4,007 33,33% 4,007 2,294 gible Assets TRG 1 PH 1 7,42,33,971 7,42,33,971 7,42,33,971 16,28 3,15,945 2,02,27,593 16,28	NT & MACHINERY	TRG 2 PH 1	•		•	25,46,678	25,46,678		15.00%	1,96,090	23,50,588
LES TRG 1 PH 1 24,76,687 24,76,687 6,59,696 31,36,383 15,00% 4,34,769 27 gible Assets BOTANICA - 3,476 3,476 3,476 3,476 3,476 2,007 2,007 33,33% 4,007 2,294 2,294 2,294 2,294 2,294 2,294 2,294 2,294 2,294 2,202,75,593 16,28	ICLES	BOTANICA	1			68,250	68,250		15.00%	6,405	61,845
gible Assets BOTANICA - 3,476 - 3,476 33.33% 3,476 gible Assets SOLUS 4,007 4,007 4,007 4,007 33.33% 4,007 gible Assets TRG 1 PH 1 7,42,33,971 -0 7,42,33,971 18,33,32,738 3,15,945 2,02,27,593 16,7	ICLES	TRG 1 PH 1	24,76,687	•	24,76,687	969'65'9	31,36,383		15.00%	4,34,769	27,01,614
gible Assets TRG 1 PH 1 7,42,33,971 -0 7,42,33,471 -0 7,42,33,471 -0 7,42,33,471 -0 7,42,33,471 -0 1,42,33,32,738 3,15,945	ngible Assets	BOTANICA	ı		3,476		3,476		33.33%	3,476	i
Bible Assets IRG I PH I 7,42,33,971 -0 7,42,33,971 N. 18,33,32,738 3,15,945 2,02,27,593 16,28	ngible Assets	solus	•		4,007	Charier	4,007	,	33.33%	4,007	•
7,42,33,971 -0 7,42,33,971 -10,90,98,767 18,33,32,738 3,15,945 2,02,27,593	ingible Assets	TRG 1 PH 1	1				29,997		33.33%	2,294	27,703
	-		7,42,33,971	P	7,42,33,971	9.	11	3,15,945		2,02,27,593	16,28,92,443

PARTICULARS	AS AT 31/03/2024	(Amount in INR)
NOTE-10:- NON CURRENT INVESTMENTS	AS AT 31/03/2024	AS AT 31/03/2023
Investment in Land	12,60,86,054	
Investment in LLP & Firm	1,08,70,000	2,10,98,45
Fixed Deposit	67,75,000	1,08,70,00
	14,37,31,054	98,27,04
NOTE 11-1 ONG TERMS OF THE	11,07,01,004	4,17,95,49
NOTE-11: LONG TERM LOANS & ADVANCES Advance against land		
20 at 100 at	31,28,000	14.05.50.05
Refund Depositable Against JDA		14,96,52,950
- Related Parties	10.76.72.066	
- Others	19,76,72,066	22,25,12,066
Amount Against Revenue Sharing	32,60,00,475	29,53,81,727
o tracting	38,37,18,966	20,78,88,078
	91,05,19,508	87,54,34,821
NOTE-12: DEFFERED TAX ASSETS (Net)		
Arising out of Timing difference in Depreciation	-10,99,292	_
Arising out of Expenses allowable on Actual Payments		2274
o anomatic of rectain ayments	11,07,369	
	8,077	-
NOTE-13: OTHER NON CURRENT ASSETS		
Security Deposit	12.51.51	
550 K	43,54,854	27,03,027
	43,54,854	27,03,027
NOTE-14: CURRENT INVESTMENT		
Current Account balances in LLP & Firm	10,38,46,479	
Fixed Deposit	1,19,28,125	12,34,50,659
	11,57,74,604	10.01.00.00
	11,07,74,004	12,34,50,659
NOTE-15: INVENTORIES		
Constuction Materials	46,61,88,656	11.61.04.200
roject Work in Progress	1,47,89,99,222	11,61,84,309
	1,94,51,87,878	1,38,87,75,469 1,50,49,59,779
IOTT 14 GUELLA G		1,30,49,39,779
OTE-16:- CASH & BANK BALANCES		
ash in Hand (As certified by Management)	13,696	13,696
salance with Scheduled Banks*	10,27,32,404	5,95,34,170
salance with Financial Instituiton	50,00,000	3,93,54,170
The state of the s	10,77,46,100	5,95,47,365
The above balances with scheduled banks includes overdtaft having		5,75,47,303
vourable balances.		

buildings and structures thereon both present and future; hypotication on scheduled receivables, Escrow account, Debt service Reserve account thereon both present and future arising out of or in connection with the projects and saleble space being developed by the LLP.

NOTE-17:- SHORT TERM LOAN & ADVANCES		
Advance to Employees	1.51.007	
Advance for Expenses	1,51,987	10,82,446
Reimbursement for Expenses	7,61,972	6,46,678
- Related Parties	65.00.555	
- Others	65,08,756	32,15,603
Advance to Creditors	14,15,794	1,19,727
Advance to Others	5,95,68,077	5,08,43,583
- Related Parties	221.10.161	
- Body Corporate	2,31,40,464	2,31,40,464
Loans Given	3,39,74,548	4,33,28,360
- Related Parties	2 48 40 000	
	2,48,40,000	
	15,03,61,598	12,23,76,860
NOTE-18: OTHER CURRENT ASSETS		
Accrued Interest on FD	8,09,658	1 200
Prepaid Expense	9,51,80,348	4,399
FDS Receivable & Advance Tax	Made to the state of the state	93,014
GST Credit	7,92,02,353	60,89,890
Balance with Government Authorities	20,65,874	-
Other Receivables	93,954	V = 00
Other Advances	10,29,924	
1110000	3,20,077) #3
A Co. Chartered	17,87,02,188	61,87,303



LLPIN: AAH-2815

Notes to the linancial statements as at and for the year ended 31st March		(Amount in INR)
	AS AT 31/03/2024	AS AT 31/03/2023
NOTE-19:- Revenue From Operations		
Revenue recognised on Percentage Completion basis	1 28 56 45 720	
The state of the s	1,28,56,45,720	
	1,28,56,45,720	-
NOTE-20:- OTHER INCOME		
Nomination & Cancellation Income	1 71 75 77	
nterest Received	1,21,43,849	18,66,368
Profit on Sales of Investment	41,76,907	24,60,041
Rent Received	11,57,57,826	2
Profit on Sales of Fixed Asset	1,69,490	-
undry Balance Written Back	55,094	
Aisc Income	1,383	7,85,026
	34,31,981	20,40,573
1	13,57,36,529	71,52,108





Notes to the financial statements as at and for the year ended 31st March, 2024 PARTICULARS	AS AT 31/03/2024	(Amount in INR)
NOTE AL. CONSTRUCTION	AS AT 31/03/2024	AS AT 31/03/2023
NOTE-21:- CONSTRUCTION & OTHER EXPENSES		
Labour & Other charges	29,91,76,084	
Stock Consumption Account (Sys Generated)		13,67,16,23
Land Expenses	37,08,04,239	37,61,82,603
Architect Fees.	11,21,16,461	5,34,769
Electricity Expenses	2,67,90,474	78,55,885
ruel Expenses	1,00,57,092	1,04,14,32
Festing Charges	6,50,945	4,03,219
Rates & Taxes	61,89,919	39,87,74
Consultancy Fees	7,13,04,665 4,41,86,583	3,77,48,222
Machine Hire Expenses		2,70,56,18
Security Charges	12,700 1,50,72,582	29,340
Other Site Charges	31,71,709	1,41,56,60
	95,95,33,454	20,55,211
	20,20,00,404	61,71,40,336
NOTE-22:- Employee Benefit Expense		
Salary & Wages	5,31,63,091	0.000
Employer Contribution to PF & ESI	22,10,022	2,64,13,546
Staff Welfare	4,06,816	8,60,174
	5,57,79,929	1,49,113
and a state of the	3,37,79,929	2,74,22,833
NOTE-23:- Finance Cost		
nterest Paid On Secured Loan	2 24 56 004	
Interest Paid On UnSecured Loan	2,24,56,984 3,20,44,980	3,07,25,626
Loan Processing Fees		3,43,331
13 =	86,14,000 6,31,15,964	70,59,350
	0,31,13,704	3,81,28,307
NOTE-24:- Changes in Inventories		
Work In Progress		
Opening Balance	1,38,87,75,469	27.54.06.500
Transfer to Investment on Land	-25,58,675	35,56,06,570
	1,38,62,16,794	25.54.04.550
Less : Closing Balance	1,47,89,99,222	35,56,06,570
355	-9,27,82,428	1,38,87,75,469
odawi (Second) Batharan Barata (Second)	3,27,021,120	-1,03,31,68,899
NOTE-25:- MARKETING AND SELLING EXPENSES		10
Advertisement Expenses	7,18,64,689	6,43,60,133
Business Promotion & Marketing Expenses	9,33,03,689	19,84,21,223
	16,51,68,378	26,27,81,356
		20,27,01,330
NOTE-26:- OTHER EXPENSES		
Audit Fees	18,86,864	50,000
Bank Charges	2,41,839	1,03,782
Brokerage	1,12,64,350	7,27,31,460
Profit/Loss from Partnership Firm/LLP	2,97,36,068	15,85,273
Canteen Expenses	13,40,332	10,50,482
iling Fees	23,350	
General Expenses	2,77,510	12,638 4,75,770
ncidental Expenses	16,27,836	DOAGGE-00-0-7-
nsurance Premium	19,72,036	5,39,968 5,91,943
egal Expenses	1,71,330	1,75,313
IRD Expenses	1,48,786	1,48,050
rinting & Stationery	4,63,953	5,42,908
ostage & Telegram Expenses	80,100	
elephone & Internet Expenses	3,80,648	62,162 1,64,787
Office Maintenance	21,866	34,962
ite Office Maintenance Expenses	4,78,053	
	36,627	1,92,770
	30,027	13,334
Omputer Expenses		
Computer Expenses interest on Late payment of Taxes	4,23,816	
Computer Expenses Interest on Late payment of Taxes Conation Rent	4,23,816 75,14,105	33,157 3,00,000
Computer Expenses Interest on Late payment of Taxes Conation Rent	4,23,816 75,14,105 23,900	3,00,000
Computer Expenses interest on Late payment of Taxes Donation	4,23,816 75,14,105	





Notes-27:- Significant Accounting Policies and Notes to Accounts

i) LLP Overview

Srijan Residency LLP (the LLP) was incorporated with Registrar of Companies on 31st August, 2016 by way of conversion from Private Limited Company to Limited Liability Partnership as mutually agreed upon by the shareholders of the erstwhile Company. The Contribution of the LLP by the partners have been in the same proportion of their shareholding in the erstwhile Company.

The LLP shall carry on the business of Real Estate Development, Purchase and Sale of Properties.

The functional and presentation currency of the LLP is Indian Rupee -INR which is the currency of the primary economic environment in which the LLP operates.

ii) Basis of Preparation of Financial Statement

(a) The LLP maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles under accural method of accounting and as a going concern concept.

The LLP falls under Level -I entity as per Classification criteria determined by the Institute of Chartered Accountants of India (b) (ICAI) and accordingly the accounts have been drawn in compliance to the Accounting Standards issued by ICAI to the extent applicable to such entities.

iii) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

iv) Current versus Non-current Classification

(a) The LLP presents assets and liabilities in the balance sheet based on current/non-current classification.

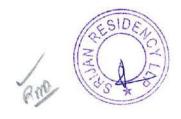
An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading
 - Expected to be realized within twelve months after the reporting period, or
 - Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- (c) All other assets are classified as non-current.

A liability is current when it is:

- It is expected to be settled in normal operating cycle
- (d) It is held primarily for the purpose of trading
 - It is due to be settled within twelve months after the reporting period, or
 - There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- (e) The LLP classifies all other liabilities as non-current.
- (f) Deferred tax assets and liabilities are classified as non-current assets and liabilities.





Notes-27:- Significant Accounting Policies and Notes to Accounts v) Revenue Recognition

Revenue from the ongoing construction work is recognised under the Percentage of Completion(POC) method. The stage of completion under the POC method is measured on the basis of actual cost incurred to the estimated cost of project. Cost incurred includes Cost of Land ,Construction & development cost of project under execution subject to actual cost incurred

- (a) being 25% or more of the total estimated cost of projects. The estimates including those of technical nature in respect of projected revenues, projected profits, projected costs, cost to complete & the foreseeable loss as reviewed periodically by the management and any effect of changes in estimates is reognised in the period as such changes are determined. Revenue is recognised by reference to the stage of completion as explained above, attributed to the work completed during the year.
- Sales is exclusive of Goods & Service Tax since these taxes are leviable and payable on raising of demand on progressive basis. Advances from customers are carried over as current liability and proportionate amount is recognised as Revenue under POC method.
- (c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

vi) Inventories

- (a) Raw Material is carried out at cost or NRV whichever is lower.
- (b) Construction Work-in-Progress is carried over at cost incurred.

Expenditure directly relating to the construction activity is inventorised. Indirect expenditure incurred during construction period is inventorised as part of the indirect construction cost to the extent to which the expenditure is indirectly related to construction or are incidental thereto. Other indirect expenditure incurred during the construction period which are neither

related to construction activity nor are incidental thereto, are charged to the Statement of Profit & Loss.

Net realiasable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

vii) Property, Plant and Equipments and Intangible Assets

Property, Plant and Equipments are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Subsequent expenditure relating to fixed assets is capitalised only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of a set

(a) benefits from such assets beyond its previously assessed standard of performance. Gain or losses arising from derecognition of property, plant and equipment are measured as the difference between net disposal proceeds and the carrying amount of the assets and is recognised in the Statement of Profit & Loss when the asset is derecognised.

(b) Depreciation is provided as per rates specified in Income Tax Act 1961.

viii) Taxation

Income Tax Expense is accounted for in accordance with AS-22 "Accounting for Taxes on Income" which includes current tax and deferred taxes. Deferred income tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences for earlier years.

Alternate Minimum Tax: AMT paid in a year is charged to the Statement of Profit and Loss as current tax. The LLP recognizes AMT credit available as an asset only to the extent there is convincing evidence that the LLP will pay normal income tax during the specified period, ie, the period for which AMT credit is allowed to be carried forward.

To comply with the requirements of Accounting Standard-22 " Accounting for Taxes on Income" issued by the Institute of Chartered Accountants of India, the Deferred Tax Assets/ (Liabilites) has been accounted for as against non accounting of such such Assets / Liabilities in previous year. Consequently, the profit after tax for current year is higher by INR-8077/-.





Notes-27:- Significant Accounting Policies and Notes to Accounts

xi) Employee Benefits

- (a) Provident Fund & Employees State Insurance plans are Defined contribution plans and LLP's Contribution are charged to Profit & Loss Account and/or carried to construction work in progress as per the accounting policy followed by the LLP.
- (b) Retirement Gratuity payable to employees is Defined Benefit Plan and Accrued liabilty calculated and provided on actuarial valuation carried out by Registered Valuer.
- (c) Liability towards encashable earned leaves is provided on the basis of accrued liability calculated by actuarial valuation carried out by Registered Valuer.
- (d) The current and non-current classification of gratuity liability and Leave encashment is based on the actuarial report.
- (e) The disclosures required under Accounting Standard 15 "Employees Benefits" are given below:

	Particulars	2023-24 INR	2022-23 INR
	Defined Contribution Plan	TAKE .	IIIK
	Contribution to Defined Contribution Plan charged off during the year are as under:		
i)	Employers' Contribution to Provident Fund	19,47,384	_
ii)	Employers' Contribution to Employees State Insurance	2,62,638	
	Defined Benefit Plan	_,02,030	
i)	Actuarial liability of Gratuity as on Balance Sheet Date	18,39,788	-
ii)	Debit to Profit & Loss for the year	9,67,529	_
	Leave Encashment (Unfunded)	133-136-2	
i)	Actuarial liability of Leave Encashment as on Balance Sheet Date	13,29,196	-
ii)	Debit to Profit & Loss for the year	17,47,194	-
	Acturial assumptions	1000 - 200 -	049)
	Valuation Method	Projected Unit	Projected Unit
i)	Mortality Table	Credit	Credit
ii)	Discount rate (per annum)	IALM 2012-14	IALM 2012-14
iii)		7.00%	7.20%
	Rate of escalation in salary (per annum)	5.00%	5.00%
IV)	Withdrawal Rate (per annum)	2.00%	2.00%

x) Borrowing

Borrowing costs relating to acquisition / construction of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one which necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.





Notes-27:- Significant Accounting Policies and Notes to Accounts (xi) Investment

Investments which are 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. Current investments are carried in the financial statements at lower of cost and fair value. All other investments are classified as long-term investments. Long-term investments are carried at cost.

However, provision for diminution in value is made to recognise a decline other than temporary in the value of the investments.

(b) Long Term Investments are valued at cost. Expenses incurred during the year have been transferred to Investment in Land proportionately.

(c) On disposal of an investment, the difference between its carrying amount and net disposal proceeds is recognised in the statement of profit and loss.

(d) Details of investment in partnership firm:

Name of partner with % share in profits of such firm	2022.24	2022 22
1) Swan Engineering Company	2023-24	2022-23
Srijan Residency LLP Ram Naresh Agarwal Total Fixed Capital of the firm	99.00% 1.00% 1,00,00,000	99.00% 1.00% 1,00,00,000
2) Snaefell Height LLP Srijan Residency LLP Expeditors Distributors Pvt. Ltd. Cancon Agencies Pvt. Ltd. Srijan Realty Pvt. Ltd. Total Fixed Capital of the firm 3) Riya Manbhari Projects LLP	49.00% 25.00% 25.00% 1.00% 1,00,000	40.00% 25.00% 25.00% 10.00% 1,00,000
Rajendra Prasad Agarwal Saroj Kumar Agarwal Prabhu Dayal Gupta Pawan Kumar Agarwal Sameer Agarwal Nirmal Kumar Agarwal Vinay Bhalotia Srijan Residency LLP Total Fixed Capital of the firm	0.70% - 1.40% 1.40% 1.16% 1.17% 1.17% 93.00% 10,00,000	0.70% 1.40% 1.40% 1.16% 1.17% 1.17% 93.00% 10,00,000

xii) Provisions & Contingent Liabilities

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

a)	Contigent Liabilities not Provided for in respect of:	2023-24	2022-23
i)	Demands raised by Income Tax Authorities for various Asst Years not admitted by the LLP,	INR	INR
-,	subject to revision/rectification.	17,34,895	-
ii)	Demands raised by Income Tax Authorities for TDS defaults of various Financial Years		
J	subject to revision /rectification by the LLP	9,07,750	٠.





Notes-27:- Significant Accounting Policies and Notes to Accounts

xiv) Brokerage and commision

Brokerage expenses have been charged to the profit and loss account for projects where revenues were recognised using the percentage of completion (POC) method. Furthermore, projects whose revenues is not recognised for not meeting the conditions outlined in the revised guidance note for real estate transactions issued by the ICAI, commission and brokerage payments made to selling agents are classified as prepaid expenses

During the Financial Year 2023-2024, brokerage payment/provision totaling of INR 10,46,32,070/- were made to selling agents. Out of this amount, INR 94,51,870/- has been charged to the profit and loss account, while the remaining amount of INR 9,51,80,200 is classified as prepaid as at March 31, 2024 (INR Nil as of March 31, 2023). No liability has been recorded for these amounts in the accounts.





Notes-27:- Significant Accounting Policies and Notes to Accounts

xiii) Related Party Disclosure:

a) i)Partners (Enterprise)

Srijan Realty Private Limited

ii)Partners (Key Managerial Personnel):

Shyam Sunder Agarwal

Ram Naresh Agarwal

Vinod Kumar Agarwal

Pawan Kumar Agarwal

b) Enterprises owned or significantly influence by Key Managerial Personnel or their relatives:

i) Entities over which we exercise control -

Swan Engineering Company

Snaefell Height LLP

Riya Manbhari Projects LLP

ii) Entities under significantly influence or under common control of Key Managerial Personal:

Adinath Devcon Private Limited

Adinath Infracon Private Limited

Afterlink Promoters LLP

Akshi Vyapar LLP

Alpemix Realty LLP

Alumech Estates LLP

Angelica Realty LLP

Aquablue Realty Lp

Arit Dealcom LLP

Badrinath Infrabuild Private Limited

Badu Road Developers LLP

Balaji Retailers Private Limited

Balgopal Infrapromoters Private Limited

Balgopal Realdev Pvt Ltd

Basukinath Vinimay Private Limited

Bethany Highrise LLP

Bhagwati Infrapromoters LLP.

Bhagwati Infrarealty Private Limited

Bhootnath Infotech Private Limited

Bhuvi Dealtrade LLP.

Blueland Buildcon LLP

Camphor Enclave LLP

Chenshire Realty LLP

Crucial Enclave LLP

Daffodil Vyapar Private Limited

Delmon Realty LLP

Durable Plazza LLP

Durable Plazza LLP

Eastford Developers LLP

Ekdant Infraproperties Private Limited





Notes-27:- Significant Accounting Policies and Notes to Accounts

xiii) Related Party Disclosure:

b) Enterprises owned or significantly influence by Key Managerial Personnel or their relatives:

ii) Entities under significantly influence or under common control of Key Managerial Personal:

Ekdant Procon Private Limited

Ekdant Projects Private Limited

Elect Realestate Private Limited

Eligible Procon Private Limited

Elina Dealers LLP

Elite Commodities Private Limited

Elite Consumer Goods Private Limited

Elite Devcon Private Limited

Ensteep Projects LLP

Evergrow Developers Private Limited

Excellent Conclave Private Limited

Exilo Plazza LLP

Express Commodities Private Limited

Express Consumer Goods LLP

Foxtail Realty LLP

Gangapurna Infrastructure LLP

Gangapurna Buildcon LLP

Gangapurna Land And Building LLP.

Gangapurna Landmark LLP

Gangapurna Niketan LLP

Gangapurna Nirman LLP

Gangapurna Niwas LLP

Gangapurna Plaza LLP

Gangapurna Promoters LLP

Gangapurna Realdev LLP

Gangapurna Residency LLP

Gangapurna Skyscraper LLP

Gangapurna Tower LLP

Greenfield City Project LLP

Greenrose Conclave LLP

Ideal Conclave Private Limited

Imperial Plaza Private Limited

Imperial Reasidency Private Limited

Incredible Builders Private Limited

Index Developers Private Limited

Indralok Complex Private Limited

Intent Builders Private Limited

Intercity Projects Private Limited

Isolate Realestate Rivate Limited

Janhit Infrastructure LLP





Notes-27:- Significant Accounting Policies and Notes to Accounts

xiii) Related Party Disclosure:

b) Enterprises owned or significantly influence by Key Managerial Personnel or their relatives:

ii) Entities under significantly influence or under common control of Key Managerial Personal:

Kamrup Commercial Private Limited

Kamrup Distributors Rivate Limited

Kamrup Marketing Private Limited

Kyal Hirise LLP.

Kyal Residency LLP.

Lansdown Medicals Pvt Ltd.

Liberal Barter LLP

Lily Advisory Services LLP.

Linwood Hirise LLP

Manya Agencies Private Limited

Manya Distributors Private Limited

Mayfair Vyapaar Pivate Limited

Morven Realty -LLP

Murlidhar Trading Private Limited

N K Abaas Private Limited

N K Niketan Pvt Ltd

N K Plaza Pvt Ltd

N K Regancy Pvt Ltd

N K Tower Private Limited

N.K. Hirise Private Limited

Neelkanth Infrapromoters Private Limited

Neelkanth Infrarealty Private Limited

New Ways Consumer Goods Private Limited

Nk Realtor Private Limited

North East Consumer Goods Private Limited

North East Retailers LLP

Parmatma Tie-Up LLP.

Raghabpur Projects LLP

Redmaple Realtors LLP

Ridhi Sidhi Niketan Pvt Ltd

Rolcon Finvest Pvt Ltd

Salasar Consumer Goods LLP

Salasar Distributors Private Limited

Shagun Infrapromoters Private Limited

Shagun Realdev Private Limited

Sherowali Distributors LLP.

Shivam Consumer Goods Private Limited

Shivam Retailers Private Limited

Shraddha Niketan Pvt Ltd

Shraddha Properties Pvt.Ltd.

Sigma Consumer Goods Private Limited

Silverbell Realty LLP.

Silverling Realty LLP.

Sitala Devcon Private Limited

Sitala Infradev Private Limited





Notes-27:- Significant Accounting Policies and Notes to Accounts

xiii) Related Party Disclosure:

b) Enterprises owned or significantly influence by Key Managerial Personnel or their relatives:
ii) Entities under significantly influence or under common control of Key Managerial Personal:
Snehsil Advisory LLP.

Srijan Complex Private Limited

Srijan Eskay Studio LLP

Supernova Realtors LLP

Suvridhi Commerce LLP

Tanvi Agencies Private Limited

Tanvi Dealcom Private Limited

Tanvi Dealers Private Limited

Tanvi Dealmark Private Limited

Tanvi Dealtrade Private Limited

Tanvi Distributors Pvt Ltd

Tanvi Niwas Private Limited

Tanvi Residency LLP.

Tanvi Tie-Up Private Limited

Tanvi Tower Pvt Ltd

Tanvi Tradecom Private Limited

Tirupati Advisory Services Private Limited

Tirupati Consumer Goods Private Limited

Toptech Realty LLP.

Trieye Properties LLP

Trimukh Regency LLP

Trinity Infra Park Limited Liability

Uday Infotech Private Limited

Uday Niwas Pvt Ltd

Utility Complex Private Limited

Vinayak Gardens Pvt Ltd

Watertown Estates LLP

Wisecrack Tower LLP

Zen Promoters LLP





Schedule-27:- Significant Accounting Policies and Notes to Accounts

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	rey managenal reisonnal a(1)	the minorial	mingement face	wey Managerial Personnal a(II)	Enterprise describe in b(i)	cribe in b(i)	Enterprise describe in b(ii)	be in b(ii)
i ransactions/ Outstanding Balances	23-24	22-23	23-24	22-23	23-24	22-23	73.74	37.33
•	INR	INR	INR	INR	INR	INR	INR	INB
Transactions during the year								WILL.
Brokerage/ commission				-				
NK Realtors Private Limited	Ċ	•	ř.	7)	E	Ť.	6,64,23,186	3,89,35,081
Snjan keany rnvate Limited Total	12.	20,72,318		20,72,318	ř.	T :	201 56777	
Reimbursement of Expenses		archer to		01041607			0,04,23,130	3,89,35,081
Srijan Realty Private Limited								
Business Support Services	73,573	10,50,065	,	Ť				
Advertisement Expenses	1,45,62,352	1,65,87,199		9	3	-	•	
Total	1,46,35,925	1,76,37,264	•		,			
Sale of Fixed Asset								
Snjan Keaity Private Limited Total	3,15,945	0 0	10		,	į.	·	ı
Profit/Loss from Partnership Firm/LLP	Christie					•		
Swan Engineering Company				,	-2.66.73.118	2 45 377		34
Snaefell Height LLP	6	i.	1	*	-30,62,950	-18,30,650		
Total		E			-2,97,36,068	-15,85,273	9.	•
Partners Current Capital Introduction	110000000000000000000000000000000000000							
Srijan Kealty Private Limited	1,64,22,90,304	75,12,50,615	1,64,22,90,304	75,12,50,615	9	4	10801	i
Shyam Sunder Agarwal	*	i	38,00,000	2,89,11,703	,		Ŀ	í
Kam Naresh Agarwal		1	3,49,93,950	3,55,41,000	4	0	1.2	•
Vinod Kumar Againal	i	. /	18,00,000	2,59,65,803		Ê	10	i
Total	1642700204	75 13 50 615	17,00,000	2,35,30,422	6		÷	¥
Partners Current Capital withdrawals	*0C'0C'77'*0''	13,12,30,013	1,00,45,04,24	80,51,99,543			1	,
Srijan Realty Private Limited	1.76.05.52.117	94 70 22 430	1 76 05 52 117	04 70 22 430		7		
Shyam Sunder Agarwal			11.85.07.595	5.87.40.803	. ,			ř
Ram Naresh Agarwal	v	٠	12,48,51,566	6,33,69,500				
Pawan Kumar Agarwal	4	200	4,31,47,995	2,03,40,803	. 4.	a	34	19
Vined Kumar Agarwal	. :		2,71,49,995	2,27,85,422		29	2.4	
Share of Profit/(Locs) in LLD Transforrod:	1,76,05,52,117	94,70,22,430	2,07,42,09,270	1,11,22,58,958	1			
Srijan Realty Private Limited	6.33.28.520	16.96.061	6 33 28 520	16 96 061	8)	,(I		
Shyam Sunder Agarwal		,	1,58,32,130	4,24,015		0, 4	i - 1	10)
Ram Naresh Agarwal		3	1,58,32,130	4,24,015	5 Di			C.)
Pawan Kumar Agarwal	4		1,58,32,130	4,24,015	r	. 1		0 9
Vinod Kumar Agarwal	•		1,58,32,130	4,24,015	r	1	*	e gr
Total	6,33,28,520	190'96'91	12,66,57,040	33,92,121	ř			•
Loan Given								
Total				1	1	30	2,48,40,000	
Advance to Others							2,48,40,000	
Toptech Realty LLP.	1	, "	ų.	1	,		·	31 66 464
Others	•		÷		1	i i	,	1 99 74 000
T. Part of	1000	3						20061 16274





Schedule-27:- Significant Accounting Policies and Notes to Accounts

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NNR			Key Manageria	Key Managerial Personnal a(i)	Key Manageria	Key Managerial Personnal a(ii)	Enterprise describe in b(i)	scribe in b(i)	Enterprise describe in b(ii)	rihe in b(ii)
Refund Depositable Against IDA-bail NNR NN		Transactions/ Outstanding Balances								(11)
Refun Depositible Actinist DAckstrad D			23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23
Referent Decoritish Against DA-baid others Referent Decoritish Against DA-baid others Referent Decoritish Against DA-baid others Referent Da-badding Referent Da-baddi			INR	INR	INR	INR	INR	INR	INR	INR
Total Refund Depositable Academic 1 Dokedram	£						ř			
Truth		Others		ï		1	Ē	,	7	2 55 11 950
New and Depositable Against JDA-Réfand Contact and Depositable Against JDA-Réfand Contact and LDA-Réfand Contact		Total	1			3	1		1	2.55 11.950
Characteristic Company Characteristic Char	K	Refund Depositable Against JDA-Refund								
Trial		Others	•	r		Y		,	2.48.40.000	
Deterministic Circuity Billings \$1,0000		Total	.1		•		,	1	2 48 40 000	ې 98
Interstruct Lability Partnership 1 2000 2,0000 4,0000		Outstanding/ Closing Balance							000,040,040	
State Page	(V	Investment In Limited Libility Partnership								
State Height LP		In Fixed Capital								
Fig. 5 Absolute Project ELIP Protect ELIP P		Sparfell Height I I P	V)	•	ř.	4	9,30,000	9,30,000	ř.	
Trial		Riva Manbhari Projects LLP	1 1		* (40,000	40,000		
Standard Paper Company Compa		Total	E 3	,	6 3	*	1 00 70 000	99,00,000	ŦĬ.	36
Stand Begin begin by England Stand Begin begin by England T.1146.15 IL.76.88.80 T.1146.15 IL.76.80.80 T.1146.15 IL.76.80		In Current Capital			E		1,00,70,000	1,00,10,000		*
State Height Li.P Fight Limited 46,32,30,800 \$1,81,64,093 \$1,81,64,043 \$1,81,64,093 \$1,81,64,043 \$1,81,64,093 \$1,8		Swan Engineering Company	r	•	79		7,11,46,152	11.76.88.801	d	3
Name Project Lit		Snacfell Height LLP	ı	1	•		42,703	-82.42.347		· ·
Partiest Current Capital Acid 22,30,800 51,81,64,093 2,66,93,690 7,21,81,775 7,72,250,689 7,19,9,003 7,72,250,689 7,19,9,003 7,1		Riya Manbhari Projects LLP		9	(1911)	+	3,26,57,624	1,40,04,205		
Signature Sign	6	l otal					10,38,46,479	12,34,50,659	.1	
Styan Nation Page	(q	Serion Dealth Delivered Limited	000 00 00 00	200 27 10 14						
Payma Kurar Agarwal		Shyam Sinder Agarwal	40,54,50,000	51,81,04,05	2000 60 00		Œ	1		-
Pawan Kumar Agarwal 1,39,38,032 3,94,53,697 Total Guines 46,22,30,800 51,81,64,093 -8,38,24,715 12,500 Fixed Carrier 50,000 30,000 30,000 12,500 12,500 Shyum Sunder Agarwal 50,000 50,000 50,000 50,000 50,000 Reimbursement of Expenses 63,07,528 32,15,603 12,500 12,500 12,500 Reimbursement of Chlers 63,07,528 32,15,603 50,000 50,1238 2,01,238 Advance to Others 63,07,528 32,15,603 2,48,40,000 2,48,40,000 Refund Depositable Against JDA Refund Depositable Against JDA 2,48,40,000 Others Total 2,48,40,000 Others Total 2,48,40,000		Ram Naresh Agarwal	6 1		7 72 25 080	31.00.603		,	74-17	10.
Vined Kumar Agarval 46,22,30,800 \$1,81,64,093 71,56,032 1,67,73,897 Fixed Capital \$0,000 \$0,000 \$1,81,64,093 \$1,81,64,093 \$1,81,64,093 Srjan Realty Private Limited \$0,000 \$0,000 \$12,500 \$12,500 \$12,500 Shyan Sunder Agarwal \$0,000 \$0,000 \$12,500 \$12,500 \$12,500 Pawan Kumar Agarwal \$0,000 \$0,000 \$0,000 \$12,500 \$10,1238 Reinhursement of Expensive \$0,000 \$0,000 \$0,000 \$10,000 \$10,1228 Reinhursement of Expensive \$0,000 \$20,000 \$20,000 \$20,000 \$20,1238 Others \$0,000 \$20,000 \$20,000 \$20,1228 \$2,15,603 \$2,34,4000 Loan Given Loan Given \$1,000 \$2,48,4000 \$2,48,4000 \$2,48,4000 Refund Depositable Against JDA Refund Depositable Against JDA \$2,48,4000 \$2,48,4000 Total \$2,000 \$2,000 \$2,48,4000 \$2,48,4000		Pawan Kumar Agarwal			750 35 05 1	3 04 53 807	(1.5	1	4	.63
Total Care Care Care Care Care Care Care Care		Vinod Kumar Agarwal		. At	71.56,032	1.67.73.897	. 0	(2)	·	,
Stylenger Styl	\neg	Total	46,32,30,800	51,81,64,093	-8,28,24,715	12,52,09,968			. ,	
Styram Stander Against Limited S0,000 S0,000 12,5	0	Fixed Capital								
Advance to Others Total Loan Given Total Refuld Depositable Against JDA Others Refuld Depositable Against JDA Others Total Refuld Depositable Against JDA Others Total Ot		Srijan Realty Private Limited	20,000	20,000	4		C			
12,500 1		Shyain Sunder Agarwal Bam Narseh Access	ñ j		12,500	12,500	r	,	*	14
Vined Kumar Against		Pawen Kimer A control	•	,	12,500	12,500	E		*	4
Total So,000 So		Vined Kumar Agarwal	. ()		12,500	12,500	ï	Ð	•	254
Reimbursement of Expenses G3,07,528 32,15,603 2,01,228 Srijan Realty Pvt. Ltd. 2,01,228 2,01,228 Advance to Others 32,15,603 3,05,464 Advance to Others 31,66,464 31,66,464 Total 1,99,74,000 2,31,40,464 Loan Given 2,31,40,464 2,48,40,000 Others 10,76,20,66 2,48,40,000 Refund Depositable Against JDA 19,76,20,66 2 Total 19,76,20,66 2 Total 10,76,20,66 2		Total	50,000	50,000	50.000	50.000	. ,			1
Srijan Realty Pvt. Ltd. 63,07,528 32,15,603 2,01,228 Others Total 4dvance to Others 2,01,228 Advance to Others 32,15,603 32,15,603 31,66,464 Total Loan Given 1,99,74,000 2,48,40,000 Total Refund Depositable Against JDA 2,48,40,000 Others Total 19,76,72,066 2 Total Total 19,76,72,066 2		Reimbursement of Expenses								
Others		Srijan Realty Pvt. Ltd.	63,07,528	32,15,603	i	i		9	,	
Advance to Others		Others			i	i	,	85	2,01,228	r 7
31,66,464 31,66,464 1,90,74,000 1,90		Advance to Others	63,07,528	32,15,603		,			2,01,228	
31,66,464 1,90,74,000		Advance to Others Tonicch Realty LLP	ğ							
Total Loan Given Chines Capture Capt		Others		0 3	ė.			*:	31,66,464	31,66,464
Loan Given Chines		Total	1					je.	1,99,74,000	1,99,74,000
Others Control Contro		Loan Given							2,51,40,464	2,31,40,464
10th 1974		Others	ı	ī,	E	1		(2,48,40,000	
Others Total		Refund Denositable Against IDA		ī			-		2,48,40,000	
19,76,2066		Others	į	1	3				1	
		Total			()		. 0	\$0.00	19,76,72,066	22,25,12,066





Notes-27:- Significant Accounting Policies and Notes to Accounts

- As the LLP's business activity during the year primarily falls within a single business and geographical segment, there are no additional disclosures to be provided under Accounting Standard 17 'Segment Reporting'
- Based on the information / documents available with the Limited Liability Partnership, no interest provisions / payments
- xv) have been made by the limited liability partnership to MSME creditors, if any, and no disclosures thereof are made in these financial statements.
- Interest on Capital has not been provided/paid as per terms of Limited Liability Partnership Deed as mutually agreed upon amongst the partners.
- Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For S K AGRAWAL and Co Chartered Accountants LLP

Chartered Accountants

Firm Regn No. \$06033E/E300272

Partner

Membership No. 301571

Place: Kolkata

Date: 24th day of September, 2024

Pawan Kumar Agarwal

(DIN No. 00206927)

Designated Partners

SRIJAN RESIDENCY LLP

Ram Naresh Agarwal (DIN No. 00206676) **Designated Partners**