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

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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

SRIJAN RESIDENCY LLP
36/1A, ELGIN ROAD, KOLKATA-700 020
LLPIN : AAH-2815
BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in INR)

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

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY

Pawan Kumar Agarwal
(DIN No. 00206927)
Designated Partner

Ram Naresh Agarwal
(DIN No. 00206676)
Designated Partner

SRIJAN RESIDENCY LLP
36/1A, ELGIN ROAD, KOLKATA-700 020
LLPIN : AAH-2815
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH,2024

(Amount in INR)

	PARTICULARS	Notes	YEAR ENDED 31/03/2024	YEAR ENDED 31/03/2023
I	Revenue From Operation	19	1,28,56,45,720	-
II	Other Income	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	21	95,95,33,454	61,71,40,336
(b)	Employee Benefit Expense	22	5,57,79,929	2,74,22,833
(c)	Finance Cost	23	6,31,15,964	3,81,28,307
(d)	Depreciation & Amortization Expenses	9	2,02,27,593	74,17,959
(e)	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		6,10,00,000	18,60,000
(b)	Previous Year		-	1,56,573
(c)	Deffered Tax		-8,077	-
VI	**PROFIT/(LOSS) AFTER TAX**		**12,66,57,040**	**33,92,121**
VII	**PROFIT/(LOSS) CARRIED FORWARD TO 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 / AUTHORISED SIGNATORY

Pawan Kumar Agarwal
(DIN No. 00206927)
Designated Partner

SRIJAN RESIDENCY LLP
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Ram Naresh Agarwal
(DIN No. 00206676)
Designated Partner

SRIJAN RESIDENCY LLP
36/1A, ELGIN ROAD, KOLKATA-700 020
LLPIN : AAH-2815
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March 2024

(Amount in INR)

PARTICULARS	2023-24		2022-23	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax And Extra Ordinary Items		18,76,48,963		54,08,694
Adjustments For				
Provision for Employee Benefits	27,07,384		13,28,845	
Sundry Balance Written off	-		-	
Sundry Balance Written back	(1,383)		(7,85,026)	
Profit on Sales of Fixed Asset	(55,094)		-	
Interest on Loans	20,44,980		3,10,68,957	
Interest received on Deposits	(12,00,334)		-	
Depreciation	2,02,27,593		74,17,959	
		2,37,23,146		3,90,30,735
Operating Profit Before Working Capital Changes		21,13,72,109		4,44,39,429
Adjustments For				
Decrease(Increase) In Inventories	(44,02,28,099)		(1,06,44,03,716)	
Decrease(Increase) In Other Non-Current	(16,51,827)		(12,23,202)	
Decrease(Increase) In Other Current	(9,94,02,422)		-	
(Decrease) Incease in Other Liabilities	1,34,71,14,236		1,18,89,93,799	
(Decrease) Incease in Other Long Term Liabilities	1,55,90,200		-	
(Decrease) Incease in Short Term Provisions	14,89,693		-	
(Decrease) Incease in Creditors & Other Payables	(3,25,54,743)		9,15,58,051	
		79,03,57,039		21,49,24,931
Cash generated from Operations		1,00,17,29,148		25,93,64,360
Less: DirectTaxes Paid		(7,31,12,463)		(1,56,573)
NET CASH FLOW FROM OPERATING ACTIVITIES		**92,86,16,685**		**25,92,07,787**
B CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		(10,90,98,767)		(6,79,57,546)
Purchase of Non- Current Investment		(10,19,35,560)		(3,48,10,814)
Purchase of Fixed Deposits		(1,19,28,125)		-
Decrease(Increase) in Current Investment		1,96,04,180		-
Sale of Fixed Assets		2,67,796		-
Long Term Loans and Advances		(3,50,84,687)		(22,63,40,348)
Short Term Loan and Advances		(31,44,738)		(57,93,262)
Unsecured Loans Given		(2,48,40,000)		-
Interest received on Deposits		12,00,334		-
NET CASH FLOW FROM INVESTING ACTIVITIES		**(26,49,59,567)**		**(33,49 01,969)**
C CASH FLOW FROM FINANCING ACTIVITIES				
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)		37,94,53,851
Interest on Loans		(20,44,980)		(3,10,68,957)
NET CASH FLOW FROM FINANCING ACTIVITIES		**(61,54,58,884)**		**10,13,25,478**
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS(A+B+C)		**4,81,98,235**		**2,56,31,297**
CASH & CASH EQUIVALENTS AT BEGINNING OF THE YEAR				
Cash Balance	13,696		13,696	
Bank Balances (includes Fixed Deposit)	5,95,34,170		3,39,02,873	
		5,95,47,865		3,39,16,568
CASH & CASH EQUIVALENTS AT END OF THE YEAR				
Cash Balance	13,696		13,696	
Bank Balances (Including Fixed Deposits)	10,77,32,404		5,95,34,170	
		10,77,46,100		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
DESIGNATED PARTNER / AUTHORISED SIGNATORY
Pawan Kumar Agarwal
(DIN No. 00206927)
Designated Partner

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY
Ram Naresh Agarwal
(DIN No. 00206676)
Designated Partner

SRIJAN RESIDENCY LLP
36/1A, ELGIN ROAD, KOLKATA-700 020
LLPIN : AAH-2815

Schedules annexed to & forming part of the Statement of accounts as at 31st March,2024

(Amount in INR)

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 - 1a						
I) PARTNERS' CONTRIBUTION						
Srijan Realty Pvt. Ltd.	50.00%	50,000	-	-	-	50,000
Shyam Sunder Agarwal	12.50%	12,500	-	-	-	12,500
Ram Naresh Agarwal	12.50%	12,500	-	-	-	12,500
Pawan Kumar Agarwal	12.50%	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 31/03/2022	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	-	-	-	50,000
Shyam Sunder Agarwal	12.50%	12,500	-	-	-	12,500
Ram Naresh Agarwal	12.50%	12,500	-	-	-	12,500
Pawan Kumar Agarwal	12.50%	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						
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	38,00,000	11,85,07,595	1,58,32,130	-2,66,93,690
Ram Naresh Agarwal	12.50%	-31,99,603	3,49,93,950	12,48,51,566	1,58,32,130	-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						
II) PARTNERS' CURRENT ACCOUNT						
Srijan Realty Pvt. Ltd.	50.00%	71,22,39,847	75,12,50,615	94,70,22,430	16,96,061	51,81,64,093
Shyam Sunder Agarwal	12.50%	10,15,86,860	2,89,11,703	5,87,40,803	4,24,015	7,21,81,775
Ram Naresh Agarwal	12.50%	2,42,04,882	3,55,41,000	6,33,69,500	4,24,015	-31,99,603
Pawan Kumar Agarwal	12.50%	3,34,04,882	2,59,65,803	2,03,40,803	4,24,015	3,94,53,897
Vinod Kumar Agarwal	12.50%	1,56,04,882	2,35,30,422	2,27,85,422	4,24,015	1,67,73,897
	100.00%	**88,70,41,354**	**86,51,99,543**	**1,11,22,58,958**	**33,92,121**	**64,33,74,060**

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LLPIN : AAH-2815

Notes to the financial statements as at and for the year ended 31st March, 2024

(Amount in INR)

PARTICULARS		AS AT 31/03/2024		AS AT 31/03/2023
NOTE-2:- Long-term Borrowings				
Loan from Financial Institutions		10,00,00,000		10,53,32,940
Less: Current Maturity of Long Term Borrowings-Notes-5		-2,56,14,344		-10,53,32,940
		7,43,85,656		-

Security details	Repayment Terms & Interest Rate-p.a	Outstanding Amount 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.	Principal amount shall be repaid by way of 24 stuctured monthly installment starting from 37th month of its first disbursement. CY-10.50% PY-Nil	7,43,85,656		-
NOTE-3:- Other Long-term Liabilites				
Retention Money		2,52,53,790		1,10,18,690
Security Deposits		13,55,100		-
		2,66,08,890		1,10,18,690
NOTE-4:- LONG TERM PROVISIONS				
Provision For Leave Pay		12,73,540		-
Provision For Gratuity		18,03,446		
		30,76,986		-

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SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY

Notes to the financial statements as at and for the year ended 31st March, 2024

(Amount in INR)

PARTICULARS		AS AT 31/03/2024		AS AT 31/03/2023
NOTE-5:- Short-term Borrowings				
Bank Balance Overdrawn		-		22,36,60,871
Loan From				
-Body Corporate		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**

Security details	Repayment Terms & Interest Rate-p.a	Outstanding Amount 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.	Principal amount shall be repaid by way of 24 stuctured monthly installment starting from 37th month of its first disbursement. CY-10.50% PY-Nil	2,56,14,344		-
Exclusive first charge by way of registered mortgage on "Botanica" Project land wherein land belonging to various land owners, together with buildings and structures thereon both present and future; hypotication on scheduled receivables, development rights, Escrow account,Debt service Reserve account. of "Botanica -I" both present and future arising out of or in connection with the project and saleable space being developed by the LLP.	Principal amount shall be repaid by way of 24 equal monthly installment starting from 13th month of its first disbursement. CY-11.00% PY-11.00%	-		10,53,32,940

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		**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		2,52,50,000
Advance Received Against Land		15,11,09,233		-
Creditors For Expenses		12,48,695		7,11,057
Salary Payable		43,88,581		970
Statutory Liabilities		2,37,92,455		2,37,56,117
Other Payable		55,90,426		5,35,349
		2,81,70,00,975		**1,46,98,86,739**
NOTE-8:- SHORT TERM PROVISIONS				
Provision For Bonus		6,20,545		14,67,076
Provision For Leave Pay		55,656		2,71,236
Provision For Exgratia		23,36,224		-
Provision For Gratuity		36,342		1,90,364
Provision For Income Tax		6,28,60,000		18,60,000
		6,59,08,767		**37,88,676**

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Kolkata

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY

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Notes-9 :- PROPERTY, PLANT & EQUIPMENT

(Amount in INR)

Assets Name	Business Unit	WDV As on 01.04.2023	Reclassification	Revised WDV As on 01.04.2023	Additions: During the Year	Total as on 31.03.2024	Deduction: Total as on 31.03.2024	DEPRECIATION: Rate	DEPRECIATION: Amount	WDV as on 31.03.2024
BUILDING	BOTANICA	-	9,80,610	9,80,610		9,80,610		5.00%	33,233	9,47,377
BUILDING	SOLUS	24,02,371	-1,82,688	22,19,683	-	22,19,683		5.00%	1,10,984	21,08,699
BUILDING	TRG 1 PH 1	27,72,750	54,05,520	81,78,270	-	81,78,270		5.00%	4,08,913	77,69,357
BUILDING Temporary	BOTANICA	-	34,36,008	34,36,008		34,36,008	3,15,945	40.00%	14,77,646	17,45,660
BUILDING Temporary	SOLUS		9,44,956	9,44,956	1,46,320	10,91,276		40.00%	4,00,960	6,90,316
BUILDING Temporary	TRG 1 PH 1		9,13,409	9,13,409		9,13,409		40.00%	3,65,363	5,48,046
Computer	BOTANICA	55,708	3,95,596	4,47,828	-	4,47,828		40.00%	1,79,131	2,68,697
Computer	SRIJAN RESIDENCY HO	2,01,584	-	2,01,584	7,41,158	9,42,742		40.00%	1,47,652	7,95,090
Computer	RAJARHAT CHOWMATHA	80,523	41,546	1,22,069	1,32,956	2,55,025		40.00%	55,057	1,99,968
Computer	SOLUS	1,80,334	1,44,305	3,20,632	6,608	3,27,240		40.00%	1,30,376	1,96,864
Computer	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
Computer	TRG 2 PH 1	-	-	-	2,26,796	2,26,796		40.00%	23,876	2,02,920
Furniture &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
Furniture &Fixture	RAJARHAT CHOWMATHA	3,66,154	-3,66,154	-	26,32,390	26,32,390		10.00%	1,26,621	25,05,769
Furniture &Fixture	SOLUS	27,04,774	-1,38,345	25,66,429		25,66,429		10.00%	2,56,643	23,09,786
Furniture &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
Furniture &Fixture	TRG 2 PH 1	-	-	-	6,70,815	6,70,815		10.00%	41,788	6,29,027
Office Equipments	BOTANICA	12,79,570	-95,837	11,83,733	41,271	12,25,003		15.00%	1,79,828	10,45,175
Office Equipments	RAJARHAT CHOWMATHA	21,787	-21,787	-	32,16,301	32,16,301		15.00%	1,62,634	30,53,667
Office Equipments	SRIJAN RESIDENCY HO	12,88,002	-12,88,002	-	-	-		15.00%		-
Office Equipments	SOLUS	7,50,001	-2,02,316	5,47,684	37,000	5,84,684		15.00%	82,546	5,02,138
Office 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
Office Equipments	TRG 2 PH 1	-	-	-	84,192	84,192		15.00%	2,898	81,294
PLANT & MACHINERY	BOTANICA	85,219	45,35,025	46,20,244	6,91,019	53,11,263		15.00%	7,32,364	45,78,899
PLANT & 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
PLANT & 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
PLANT & 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
PLANT & MACHINERY	TRG 2 PH 1	-	-	-	25,46,678	25,46,678		15.00%	1,96,090	23,50,588
VEHICLES	BOTANICA	-	-	-	68,250	68,250		15.00%	6,405	61,845
VEHICLES	TRG 1 PH 1	24,76,687	-	24,76,687	6,59,696	31,36,383		15.00%	4,34,769	27,01,614
Intangible Assets	BOTANICA	-	-	3,476	-	3,476		33.33%	3,476	-
Intangible Assets	SOLUS	-		4,007	-	4,007		33.33%	4,007	-
Intangible Assets	TRG 1 PH 1	-		-	29,997	29,997		33.33%	2,294	27,703
Total		7,42,33,971	-0	7,42,33,971	10,90,98,767	18,33,32,738	3,15,945		2,02,27,593	16,28,92,443

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Notes to the financial statements as at and for the year ended 31st March, 2024

(Amount in INR)

PARTICULARS	AS AT 31/03/2024	AS AT 31/03/2023
NOTE-10:- NON CURRENT INVESTMENTS		
Investment in Land	12,60,86,054	2,10,98,453
Investment in LLP & Firm	1,08,70,000	1,08,70,000
Fixed Deposit	67,75,000	98,27,041
	14,37,31,054	**4,17,95,494**
NOTE-11: LONG TERM LOANS & ADVANCES		
Advance against land	31,28,000	14,96,52,950
Refund Depositable Against JDA		
- Related Parties	19,76,72,066	22,25,12,066
- Others	32,60,00,475	29,53,81,727
Amount Against Revenue Sharing	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	11,07,369	-
	8,077	**-**
NOTE-13: OTHER NON CURRENT ASSETS		
Security Deposit	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	12,34,50,659
Fixed Deposit	1,19,28,125	-
	11,57,74,604	**12,34,50,659**
NOTE-15: INVENTORIES		
Constuction Materials	46,61,88,656	11,61,84,309
Project Work in Progress	1,47,89,99,222	1,38,87,75,469
	1,94,51,87,878	**1,50,49,59,779**
NOTE-16:- CASH & BANK BALANCES		
Cash in Hand (As certified by Management)	13,696	13,696
Balance with Scheduled Banks*	10,27,32,404	5,95,34,170
Balance with Financial Instituiton	50,00,000	-
	10,77,46,100	**5,95,47,365**
* The above balances with scheduled banks includes overdtaft having favourable balances.		

* Exclusive first charge by way of registered mortgage on Botanica Phase-I & II & Solus Project land wherein land belonging to various land owners, together with 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.

PARTICULARS	AS AT 31/03/2024	AS AT 31/03/2023
NOTE-17:- SHORT TERM LOAN & ADVANCES		
Advance to Employees	1,51,987	10,82,446
Advance for Expenses	7,61,972	6,46,678
Reimbursement for Expenses		
- Related Parties	65,08,756	32,15,603
- Others	14,15,794	1,19,727
Advance to Creditors	5,95,68,077	5,08,43,583
Advance to Others		
- Related Parties	2,31,40,464	2,31,40,464
- Body Corporate	3,39,74,548	4,33,28,360
Loans Given		
- Related Parties	2,48,40,000	-
	15,03,61,598	**12,23,76,860**
NOTE-18: OTHER CURRENT ASSETS		
Accrued Interest on FD	8,09,658	4,399
Prepaid Expense	9,51,80,348	93,014
TDS Receivable & Advance Tax	7,92,02,353	60,89,890
GST Credit	20,65,874	-
Balance with Government Authorities	93,954	-
Other Receivables	10,29,924	-
Other Advances	3,20,077	-
	17,87,02,188	**61,87,303**

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Notes to the financial statements as at and for the year ended 31st March, 2024

(Amount in INR)

PARTICULARS		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		-
		1,28,56,45,720		-
NOTE-20:- OTHER INCOME				
Nomination & Cancellation Income		1,21,43,849		18,66,368
Interest Received		41,76,907		24,60,041
Profit on Sales of Investment		11,57,57,826		-
Rent Received		1,69,490		-
Profit on Sales of Fixed Asset		55,094		-
Sundry Balance Written Back		1,383		7,85,026
Misc Income		34,31,981		20,40,673
		13,57,36,529		**71,52,108**

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Notes to the financial statements as at and for the year ended 31st March, 2024

(Amount in INR)

PARTICULARS	AS AT 31/03/2024	AS AT 31/03/2023
NOTE-21:- CONSTRUCTION & OTHER EXPENSES		
Labour & Other charges	29,91,76,084	13,67,16,237
Stock Consumption Account (Sys Generated)	37,08,04,239	37,61,82,605
Land Expenses	11,21,16,461	5,34,769
Architect Fees.	2,67,90,474	78,55,885
Electricity Expenses	1,00,57,092	1,04,14,322
Fuel Expenses	6,50,945	4,03,219
Testing Charges	61,89,919	39,87,744
Rates & Taxes	7,13,04,665	3,77,48,222
Consultancy Fees	4,41,86,583	2,70,56,181
Machine Hire Expenses	12,700	29,340
Security Charges	1,50,72,582	1,41,56,601
Other Site Charges	31,71,709	20,55,211
	95,95,33,454	**61,71,40,336**
NOTE-22:- Employee Benefit Expense		
Salary & Wages	5,31,63,091	2,64,13,546
Employer Contribution to PF & ESI	22,10,022	8,60,174
Staff Welfare	4,06,816	1,49,113
	5,57,79,929	**2,74,22,833**
NOTE-23:- Finance Cost		
Interest Paid On Secured Loan	2,24,56,984	3,07,25,626
Interest Paid On UnSecured Loan	3,20,44,980	3,43,331
Loan Processing Fees	86,14,000	70,59,350
	6,31,15,964	**3,81,28,307**
NOTE-24:- Changes in Inventories		
Work In Progress		
Opening Balance	1,38,87,75,469	35,56,06,570
Transfer to Investment on Land	-25,58,675	-
	1,38,62,16,794	35,56,06,570
Less : Closing Balance	1,47,89,99,222	1,38,87,75,469
	-9,27,82,428	**-1,03,31,68,899**
NOTE-25:- MARKETING AND SELLING EXPENSES		
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**
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
Filing Fees	23,350	12,638
General Expenses	2,77,510	4,75,770
Incidental Expenses	16,27,836	5,39,968
Insurance Premium	19,72,036	5,91,943
Legal Expenses	1,71,330	1,75,313
HRD Expenses	1,48,786	1,48,050
Printing & Stationery	4,63,953	5,42,908
Postage & Telegram Expenses	80,100	62,162
Telephone & Internet Expenses	3,80,648	1,64,787
Office Maintenance	21,866	34,962
Site Office Maintenance Expenses	4,78,053	1,92,770
Computer Expenses	36,627	13,334
Interest on Late payment of Taxes	4,23,816	33,157
Donation	75,14,105	3,00,000
Rent	23,900	-
Travelling Expenses	45,77,025	32,12,765
	6,26,90,395	**8,20,21,523**

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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.

(b) The LLP falls under Level -I entity as per Classification criteria determined by the Institute of Chartered Accountants of India (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:

(b)
- 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:

(d)
- It is expected to be settled in normal operating cycle
- 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.

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

v) Revenue Recognition

(a) 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 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.

(b) 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.

(c) 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

(a) 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 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

(a) 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.

(b) 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/-.

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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		
	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		
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)		
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		
	Valuation Method	Projected Unit Credit	Projected Unit Credit
i)	Mortality Table	IALM 2012-14	IALM 2012-14
ii)	Discount rate (per annum)	7.00%	7.20%
iii)	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.

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

(xi) Investment

(a) 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			2023-24	2022-23
1) Swan Engineering Company				
Srijan Residency LLP			99.00%	99.00%
Ram Naresh Agarwal			1.00%	1.00%
Total Fixed Capital of the firm			1,00,00,000	1,00,00,000
2) Snaefell Height LLP				
Srijan Residency LLP			49.00%	40.00%
Expeditors Distributors Pvt. Ltd.			25.00%	25.00%
Cancon Agencies Pvt. Ltd.			25.00%	25.00%
Srijan Realty Pvt. Ltd.			1.00%	10.00%
Total Fixed Capital of the firm			1,00,000	1,00,000
3) Riya Manbhari Projects LLP				
Rajendra Prasad Agarwal			0.70%	0.70%
Saroj Kumar Agarwal			-	-
Prabhu Dayal Gupta			1.40%	1.40%
Pawan Kumar Agarwal			1.40%	1.40%
Sameer Agarwal			1.16%	1.16%
Nirmal Kumar Agarwal			1.17%	1.17%
Vinay Bhalotia			1.17%	1.17%
Srijan Residency LLP			93.00%	93.00%
Total Fixed Capital of the firm			10,00,000	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 INR	2022-23 INR
i)	Demands raised by Income Tax Authorities for various Asst Years not admitted by the LLP, subject to revision/rectification.	17,34,895	-
ii)	Demands raised by Income Tax Authorities for TDS defaults of various Financial Years subject to revision /rectification by the LLP	9,07,750	-

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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.

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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

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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

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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

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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

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

xiii) Aggregate Related Party Disclosures as at 31st March'2024

	Transactions/ Outstanding Balances	Key Managerial Personnal a(i)		Key Managerial Personnal a(ii)		Enterprise describe in b(i)		Enterprise describe in b(ii)	
		23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23
		INR	INR	INR	INR	INR	INR	INR	INR
	Transactions during the year								
A)	**Brokerage/ commission**								
	NK Realtors Private Limited	-	-	-	-	-	-	6,64,23,186	3,89,35,081
	Srijan Realty Private Limited	-	20,72,318	-	20,72,318	-	-	-	-
	Total	-	**20,72,318**	-	**20,72,318**	-	-	**6,64,23,186**	**3,89,35,081**
B)	**Reimbursement of Expenses**								
	Srijan Realty Private Limited								
	Business Support Services	73,573	10,50,065	-	-				
	Advertisement Expenses	1,45,62,352	1,65,87,199	-	-	-	-	-	-
	Total	**1,46,35,925**	**1,76,37,264**	-	-	-	-	-	-
C)	**Sale of Fixed Asset**								
	Srijan Realty Private Limited	3,15,945	-		-	-	-	-	-
	Total	**3,15,945**	-	-	-	-	-	-	-
D)	**Profit/Loss from Partnership Firm/LLP**								
	Swan Engineering Company	-	-	-	-	-2,66,73,118	2,45,377	-	-
	Snaefell Height LLP	-	-	-	-	-30,62,950	-18,30,650	-	-
	Total	-	-	-	-	-2,97,36,068	-15,85,273	-	-
E)	**Partners Current Capital Introduction**								
	Srijan Realty Private Limited	1,64,22,90,304	75,12,50,615	1,64,22,90,304	75,12,50,615	-	-	-	-
	Shyam Sunder Agarwal	-	-	38,00,000	2,89,11,703	-	-	-	-
	Ram Naresh Agarwal	-	-	3,49,93,950	3,55,41,000	-	-	-	-
	Pawan Kumar Agarwal	-	-	18,00,000	2,59,65,803	-	-	-	-
	Vinod Kumar Agarwal	-	-	17,00,000	2,35,30,422	-	-	-	-
	Total	**1,64,22,90,304**	**75,12,50,615**	**1,68,45,84,254**	**86,51,99,543**	-	-	-	-
F)	**Partners Current Capital withdrawals**								
	Srijan Realty Private Limited	1,76,05,52,117	94,70,22,430	1,76,05,52,117	94,70,22,430	-	-	-	-
	Shyam Sunder Agarwal	-	-	11,85,07,595	5,87,40,803	-	-	-	-
	Ram Naresh Agarwal	-	-	12,48,51,566	6,33,69,500	-	-	-	-
	Pawan Kumar Agarwal	-	-	4,31,47,995	2,03,40,803	-	-	-	-
	Vinod Kumar Agarwal	-	-	2,71,49,995	2,27,85,422	-	-	-	-
	Total	**1,76,05,52,117**	**94,70,22,430**	**2,07,42,09,270**	**1,11,22,58,958**	-	-	-	-
G)	**Share of Profit/(Loss) in LLP Transferred:**								
	Srijan Realty Private Limited	6,33,28,520	16,96,061	6,33,28,520	16,96,061	-	-	-	-
	Shyam Sunder Agarwal	-	-	1,58,32,130	4,24,015	-	-	-	-
	Ram Naresh Agarwal	-	-	1,58,32,130	4,24,015	-	-	-	-
	Pawan Kumar Agarwal	-	-	1,58,32,130	4,24,015	-	-	-	-
	Vinod Kumar Agarwal	-	-	1,58,32,130	4,24,015	-	-	-	-
	Total	**6,33,28,520**	**16,96,061**	**12,66,57,040**	**33,92,121**	-	-	-	-
H)	**Loan Given**								
	Others	-	-	-	-	-	-	2,48,40,000	-
	Total	-	-	-	-	-	-	**2,48,40,000**	-
I)	**Advance to Others**								
	Toptech Realty LLP.	-	-	-	-	-	-	-	31,66,464
	Others	-	-	-	-	-	-	-	1,99,74,000
	Total	-	-	-	-	-	-	-	**2,31,40,464**

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

xiii) Aggregate Related Party Disclosures as at 31st March'2024

	Transactions/ Outstanding Balances	Key Managerial Personnal a(i)		Key Managerial Personnal a(ii)		Enterprise describe in b(i)		Enterprise describe in b(ii)	
		23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23
		INR	INR	INR	INR	INR	INR	INR	INR
J)	**Refund Depositable Against JDA-Paid**								
	Others	-	-	-	-	-	-	-	2,55,11,950
	Total	-	-	-	-	-	-	-	2,55,11,950
K)	**Refund Depositable Against JDA-Refund**								
	Others	-	-	-	-	-	-	2,48,40,000	-
	Total	-	-	-	-	-	-	2,48,40,000	-
	Outstanding/ Closing Balance								
A)	**Investment In Limited Libility Partnership**								
	In Fixed Capital								
	Swan Engineering Company	-	-	-	-	9,30,000	9,30,000	-	-
	Snaefell Height LLP	-	-	-	-	40,000	40,000	-	-
	Riya Manbhari Projects LLP	-	-	-	-	99,00,000	99,00,000	-	-
	Total	-	-	-	-	1,08,70,000	1,08,70,000	-	-
	In Current Capital								
	Swan Engineering Company	-	-	-	-	7,11,46,152	11,76,88,801	-	-
	Snaefell Height LLP	-	-	-	-	42,703	-82,42,347	-	-
	Riya Manbhari Projects LLP	-	-	-	-	3,26,57,624	1,40,04,205	-	-
	Total	-	-	-	-	10,38,46,479	12,34,50,659	-	-
B)	**Partners Current Capital**								
	Srijan Realty Private Limited	46,32,30,800	51,81,64,093			-	-	-	-
	Shyam Sunder Agarwal	-	-	-2,66,93,690	7,21,81,775	-	-	-	-
	Ram Naresh Agarwal	-	-	-7,72,25,089	-31,99,603	-	-	-	-
	Pawan Kumar Agarwal	-	-	1,39,38,032	3,94,53,897	-	-	-	-
	Vinod Kumar Agarwal	-	-	71,56,032	1,67,73,897	-	-	-	-
	Total	46,32,30,800	51,81,64,093	-8,28,24,715	12,52,09,968	-	-	-	-
C)	**Fixed Capital**								
	Srijan Realty Private Limited	50,000	50,000	-	-	-	-	-	-
	Shyam Sunder Agarwal	-	-	12,500	12,500	-	-	-	-
	Ram Naresh Agarwal	-	-	12,500	12,500	-	-	-	-
	Pawan Kumar Agarwal	-	-	12,500	12,500	-	-	-	-
	Vinod Kumar Agarwal	-	-	12,500	12,500	-	-	-	-
	Total	50,000	50,000	50,000	50,000	-	-	-	-
D)	**Reimbursement of Expenses**								
	Srijan Realty Pvt. Ltd.	63,07,528	32,15,603	-	-	-	-	-	-
	Others	-	-	-	-	-	-	2,01,228	-
	Total	63,07,528	32,15,603	-	-	-	-	2,01,228	-
E)	**Advance to Others**								
	Toptech Realty LLP.	-	-	-	-	-	-	31,66,464	31,66,464
	Others	-	-	-	-	-	-	1,99,74,000	1,99,74,000
	Total	-	-	-	-	-	-	2,31,40,464	2,31,40,464
F)	**Loan Given**								
	Others	-	-	-	-	-	-	2,48,40,000	-
	Total	-	-	-	-	-	-	2,48,40,000	-
G)	**Refund Depositable Against JDA**								
	Others	-	-	-	-	-	-	19,76,72,066	22,25,12,066
	Total	-	-	-	-	-	-	19,76,72,066	22,25,12,066

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

xvi) 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'

xv) Based on the information / documents available with the Limited Liability Partnership, no interest provisions / payments have been made by the limited liability partnership to MSME creditors, if any, and no disclosures thereof are made in these financial statements.

xvi) Interest on Capital has not been provided/paid as per terms of Limited Liability Partnership Deed as mutually agreed upon amongst the partners.

xvii) 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. 306033E/E300272

Vivek Agarwal
Partner
Membership No. 301571

Place : Kolkata
Date : 24th day of September, 2024

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY
Pawan Kumar Agarwal
(DIN No. 00206927)
Designated Partners

SRIJAN RESIDENCY LLP
DESIGNATED PARTNER / AUTHORISED SIGNATORY
Ram Naresh Agarwal
(DIN No. 00206676)
Designated Partners