

**INDEPENDENT AUDITOR'S REPORT**
**To the Partners of K3 HOUSING PROJECTS LLP**
**Opinion**

We have audited the financial statements of **K3 HOUSING PROJECTS LLP**, (the "LLP") which comprise the Statement of Balance Sheet at **31<sup>st</sup> March 2025**, and the Statement of Profit and Loss for the year ended **31<sup>st</sup> March 2025**, and notes to the financial statements, including a summary of 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 a true and fair view of the financial position of the LLP as at **March 31, 2025**, and of its loss for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India (ICAI). 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 ICAI together with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

**Responsibilities of Management and those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view of the financial position, financial performance in accordance with the aforesaid Accounting Standards issued by ICAI, as applicable to the LLP and other accounting principles generally accepted in India.

In preparing the financial statements, management is 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 entity or to cease operations, or has no realistic alternative but to do so.

The management is 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.

Branches : Ranchi (Jharkhand) &amp; Guwahati (Assam)

Jain Saraogi & Co. (a Partnership Firm with ICAI Registration No. 305004E) converted into Jain Saraogi & Co LLP (a Limited Liability Partnership with LLPIN : ACB-1959 & ICAI Registration No. 305004E/E300281) with effect from May 17, 2023



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 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 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 statement may be influenced. We consider a 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.

For JAIN SARAOGI & CO LLP  
CHARTERED ACCOUNTANTS  
Firm Regn. No.: 305004E/E300281

Place: 1, Crooked Lane, 1<sup>st</sup> Floor, Kolkata-700069  
Dated the 2<sup>nd</sup> day of September, 2025.



(Manoj K. Keshan)  
Partner  
Membership No. 055272  
UDIN: 25055272BMJBEK1722



**K3 HOUSING PROJECTS LLP**

LLPIN : AAJ-6233

Balance Sheet as at 31st March 2025

(Amount in ₹)

|           | Particulars  | Note    | As at 31 March 2025 | As at 31 March 2024 |
|-----------|--|---------|---------------------|---------------------|
| <b>I</b>  | <b>PARTNERS' FUNDS AND LIABILITIES</b>   |         |                     |                     |
| <b>1</b>  | <b>Partners' Funds</b>   |         |                     |                     |
| (a)       | Partners' Capital Account  |         |                     |                     |
|           | Partners' Contribution   | 3a      | 4,95,00,000         | 4,62,20,000         |
|           | Partners' Current Account  | 3b      | 7,10,191            | -2,54,143           |
| (b)       | Reserves and surplus   |         | -                   | -                   |
|           |  |         | 5,02,10,191         | 4,59,65,857         |
| <b>2</b>  | <b>Non-current liabilities</b>   |         |                     |                     |
| (a)       | Long-term borrowings   |         | -                   | -                   |
| (b)       | Deferred tax liabilities (Net)   |         | -                   | -                   |
| (c)       | Other long-term liabilities  |         | -                   | -                   |
| <b>3</b>  | <b>Current liabilities</b>   |         |                     |                     |
| (a)       | Short-term borrowings  |         | -                   | -                   |
| (b)       | <b>Trade payables</b>  |         |                     |                     |
| (i)       | Total outstanding dues of micro, small and medium enterprises                      | 4       |                     |                     |
| (ii)      | Total outstanding dues of creditors other than micro, small and medium enterprises | 5       | 5,58,744            | -                   |
| (c)       | Other current liabilities  |         | 19,17,362           | 6,44,387            |
| (d)       | Short-term provisions  |         | -                   | -                   |
|           |  |         | 24,76,106           | 6,44,387            |
|           | <b>Total</b>   |         | 5,26,86,297         | 4,66,10,244         |
| <b>II</b> | <b>ASSETS</b>  |         |                     |                     |
| <b>1</b>  | <b>Non-current assets</b>  |         |                     |                     |
| (a)       | Property, Plant and Equipment and Intangible assets                                |         |                     |                     |
| (i)       | Property, Plant and Equipment  |         | -                   | -                   |
| (ii)      | Intangible assets  |         | -                   | -                   |
| (iii)     | Capital work in progress   |         | -                   | -                   |
| (iv)      | Intangible asset under development   |         | -                   | -                   |
| (b)       | Non-Current Investments  |         | -                   | -                   |
| (c)       | Deferred tax assets (Net)  |         | -                   | -                   |
| (d)       | Long Term Loans and Advances   | 6       | 4,52,69,628         | 4,25,66,706         |
| (e)       | Other non-current assets   |         | -                   | -                   |
|           |  |         | 4,52,69,628         | 4,25,66,706         |
| <b>2</b>  | <b>Current assets</b>  |         |                     |                     |
| (b)       | Current Investments  |         | -                   | -                   |
| (c)       | Inventories  | 7       | 64,63,079           | 30,13,997           |
| (d)       | Cash and bank balances   | 8       | 8,58,590            | 31,261              |
| (e)       | Short Term Loans and Advances  | 9       | 95,000              | 9,98,280            |
| (f)       | Other current assets   |         | -                   | -                   |
|           |  |         | 74,16,669           | 40,43,538           |
|           | <b>Total</b>   |         | 5,26,86,297         | 4,66,10,244         |
|           | Brief about the Entity   | 1       |                     |                     |
|           | Summary of significant accounting policies   | 2       |                     |                     |
|           | The accompanying notes are an integral part of the financial statements            | 3 to 13 |                     |                     |

In terms of our report of even date attached

For **JAIN SARAOGI & CO LLP**  
Chartered Accountants  
FRN: 305004E/E300281

**MANOJ K KESHAN**  
Partner  
Membership No: 55272  
Place: 1, Crooked Lane, Kolkata - 700069  
UDIN: 25055272BMJBEK1722  
Dated: the 2nd day of September, 2025



Partners  
Azad Tanveer Kalim  
DIN: 01586727

Partners  
Khuzema Galiakotwala  
DIN: 07819080

Partners  
Quaid Johar Mandsaurwala  
DIN: 07818884

# K3 HOUSING PROJECTS LLP

LLPIN : AAJ-6233

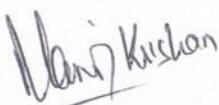
Statement of Profit and Loss for the year ended 31st March 2025

(Amount in ₹ )

| Particulars   | Note    | For the Period from 1st April 2024 to 31st July 2024 | For the period 1st August 2024 to 31st March 2025 | For the period ended 31st March 2025 | For the period ended 31st March 2024 |
|---|---------|--|---|--------------------------------------|--------------------------------------|
| I Revenue from operations   |         |  |   | -                                    | -                                    |
| II Other Income   |         | -  | -   | -                                    | -                                    |
| <b>III Total Income (I+II)</b>  |         | -  | -   | -                                    | -                                    |
| <b>IV Expenses:</b>   |         |  |   |                                      |                                      |
| Purchase and Construction Cost  | 10      | 9,98,280   | 24,50,802   | 34,49,082                            | 3,17,968                             |
| Changes in inventories of work in progress  | 11      | -9,98,280  | -24,50,802  | -34,49,082                           | -3,17,968                            |
| Preliminary Expenses  |         | -  | -   | -                                    | -                                    |
| Other expenses  | 12      | 41,480   | 8,02,319  | 8,43,799                             | 47,516                               |
| <b>Total expenses</b>   |         | 41,480   | 8,02,319  | 8,43,799                             | 47,516                               |
| <b>V Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)</b> |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| Exceptional items (specify nature & provide note/delete if none)  |         | -  | -   | -                                    | -                                    |
| <b>VII Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)</b>                  |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| Extraordinary Items (specify nature & provide note/delete if none)  |         | -  | -   | -                                    | -                                    |
| <b>IX Profit before Partners' Remuneration and tax (VII-VIII)</b>   |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| <b>X Partners' Remuneration</b>   |         | -  | -   | -                                    | -                                    |
| <b>XI Profit before Tax (IX-X)</b>  |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| <b>XII Tax expense:</b>   |         | -  | -   | -                                    | -                                    |
| <b>XIII Profit/(Loss) for the period from continuing operations (XI-XII)</b>                                |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| Profit/(loss) from discontinuing operations   |         | -  | -   | -                                    | -                                    |
| Tax expense of discontinuing operations   |         | -  | -   | -                                    | -                                    |
| <b>XVI Profit/(loss) from discontinuing operations (after tax) (XIV-XV)</b>                                 |         | -  | -   | -                                    | -                                    |
| <b>X Profit/(Loss) for the year (XIII+XVI)</b>  |         | -41,480  | -8,02,319   | -8,43,799                            | -47,516                              |
| The accompanying notes are an integral part of the financial statements                                     | 3 to 13 |  |   |                                      |                                      |

In terms of our report of even date attached

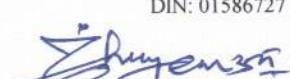
**For JAIN SARAOGI & CO LLP**  
Chartered Accountants  
FRN: 305004E/E300281

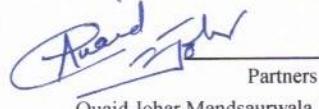


**MANOJ K KESHAN**  
Partner  
Membership No: 55272  
Place: 1, Crooked Lane, Kolkata - 700069  
UDIN: 25055242BMJD EX1722  
Dated: the 2<sup>nd</sup> day of September, 2025



  
Partners  
Azad Tanveer Kalim  
DIN: 01586727

  
Partners  
Khuzema Galiakotwala  
DIN: 07819080

  
Partners  
Quaid Johar Mandsaurwala  
DIN: 07818884

# K3 HOUSING PROJECTS LLP

LLPIN : AAJ-6233

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

## Note - 1 Background of the entity

Limited liability partnership is made on 6th June 2017 at Kolkata.

## Note - 2 Significant Accounting Policies

### i) Basis of Preparation of Financial Statement

The financial statements have been prepared under the historical cost convention on an accrual basis, in accordance with the accounting principles generally accepted in India, the accounting standards and relevant provisions of LLP Act, 2008.

### ii) Use of Estimates

The preparation of financial statement in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, if any, as at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

### iii) Revenue Recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the LLP and revenue can be reliably measured. Revenue from sale of goods is recognized when all the significant risks & rewards of ownership of the goods have been passed to the buyers, usually on delivery of the goods. The provisions of AS-9 are compiled to the extent it is applicable to the LLP.

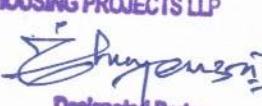
### iv) Inventories

Work-In-Progress (Real Estate) have been valued at cost by including, both direct and indirect identifiable expenditure for that project, less realization, if any thereof.

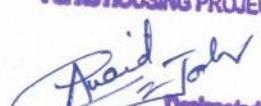
For K3 HOUSING PROJECTS LLP

  
Designated Partner

For K3 HOUSING PROJECTS LLP

  
Designated Partner

For K3 HOUSING PROJECTS LLP

  
Designated Partner



**K3 HOUSING PROJECTS LLP**  
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Note - 3a Partners Contribution Account**

| Sr. No.                                   | Name of Partner               | Agreed contribution<br>(loss) upto 31st<br>July 2024<br>(%) | Share of profit/<br>(loss) Upto<br>31st<br>March | As at 1st April<br>2024 (Opening<br>Balance) | Introduced/contrib<br>uted during the<br>year | Introduced/contrib<br>uted during the<br>year           | Withdrawals/Tra<br>nsfer to Loan<br>a/c during the<br>year                        | As at 31st March<br>2025 (Closing<br>Balance)                                     | (Amount in Rs.)                                     |
|---|-------------------------------|---|--|--|---|---|---|---|---|
|   |                               |   |  |  |   |   |   |   | Share of<br>profit/<br>(loss) upto<br>31st<br>March |
| 1   | Azad Tanveer Kalim            | 25,00,000   | 5  | 11,00,000                                    | 2,39,00,000                                   | -   | -   | 2,50,00,000   |   |
| 2   | Khuzema Galitakotwala         | 1,25,00,000   | 25   | 1,23,50,000                                  | 1,30,000                                      | -   | -   | 1,24,80,000   |   |
| 3   | Kalim Housing Private Limited | 2,25,00,000   | 45   | 2,19,00,000                                  | 2,19,00,000                                   | -   | -   | -   |   |
| 4   | Quaid Johar Mandsaurwala      | 1,25,00,000   | 25   | 1,08,70,000                                  | 11,50,000                                     | -   | -   | 1,20,20,000   |   |
| <b>Previous Year (PY)</b>                 |                               | <b>5,00,00,000</b>  | <b>100</b>                                       | <b>4,62,20,000</b>                           | <b>2,51,80,000</b>                            | <b>2,19,00,000</b>                                      | <b>4,95,00,000</b>  | <b>4,62,20,000</b>  |   |
| <b>Note - 3b Partners Current Account</b> |                               |   |  |  |   |   |   |   |   |
| Sr. No.                                   | Name of Partner               | As at 1st April 2024<br>(Opening Balance)                   | Introduced/contrib<br>uted during<br>the year    | Remunera<br>tion for<br>the year             | Interest for the<br>year                      | Withdrawals/Trans<br>fer to Loan a/c<br>during the year | Share of Profit /<br>(Loss) for the<br>period from<br>01.04.2024 to<br>31.07.2024 | Share of Profit /<br>(Loss) for the<br>period from<br>01.08.2024 to<br>31.03.2025 | As at 31st March<br>2025 (Closing<br>Balance)       |
| 1   | Azad Tanveer Kalim            | -37,218   | 17,00,000  | -  | -   | -   | -2,074  | -4,01,160   | 12,59,548   |
| 2   | Khuzema Galitakotwala         | -63,728   | -  | -  | -   | -   | -10,370   | -2,00,580   | -2,74,678   |
| 3   | Kalim Housing Private Limited | -89,467   | -  | -  | -   | -   | -18,666   | -   | -   |
| 4   | Quaid Johar Mandsaurwala      | -63,729   | -  | -  | -   | -   | -10,370   | -2,00,580   | -2,74,679   |
| <b>Previous Year (PY)</b>                 |                               | <b>-2,54,143</b>  | <b>17,00,000</b>                                 | <b>-</b>                                     | <b>-</b>                                      | <b>-</b>  | <b>-1,08,133</b>  | <b>-41,480</b>  | <b>-8,02,319</b>                                    |
| <b>Previous Year (PY)</b>                 |                               | <b>-2,06,627</b>  | <b>-</b>   | <b>-</b>                                     | <b>-</b>                                      | <b>-</b>  | <b>-</b>  | <b>-47,516</b>  | <b>-2,54,143</b>                                    |

For K3 HOUSING PROJECTS LLP

For K3 HOUSING PROJECTS LLP

For K3 HOUSING PROJECTS LLP

Designated Partner

Designated Partner

Designated Partner



**K3 HOUSING PROJECTS LLP**

LLPIN : AAJ-6233

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in ₹ )

| 4 | Trade Payables   | As at 31 March<br>2025 | As at 31 March<br>2024 |
|---|--|------------------------|------------------------|
|   | Other than acceptances   | -                      | -                      |
|   | Total outstanding dues of micro, small and medium enterprises                      | -                      | -                      |
|   | Total outstanding dues of creditors other than micro, small and medium enterprises | 5,58,744               | -                      |
|   | <b>Total</b>   | <b>5,58,744</b>        | <b>-</b>               |
| 5 | Other Current Liabilities  | As at 31 March<br>2025 | As at 31 March<br>2024 |
|   | <b>Statutory Remittance</b>  |                        |                        |
|   | Tds Payable  | 96,020                 | 84,600                 |
|   | <b>Liabilities for Expenses</b>  |                        |                        |
|   | Audit fees   | 25,200                 | 28,000                 |
|   | Interest TDS Payable   | 4,275                  | -                      |
|   | Kalim Housing Pvt Ltd (Payable to Retired Partner)                                 | 17,91,867              | -                      |
|   | Book overdraft   | -                      | 5,31,787               |
|   | <b>Total</b>   | <b>19,17,362</b>       | <b>6,44,387</b>        |
|   |  |                        |                        |
| 6 | Long Term Loans and Advances   | As at 31 March<br>2025 | As at 31 March<br>2024 |
|   | Refundable deposits under Joint Development Agreement                              | 1,58,00,000            | 4,06,66,706            |
|   | Advance/ Refundable deposits for Joint Development Agreement                       | 20,85,000              | 19,00,000              |
|   | Refundable Deposit - 50 Radhanath Choudhury Road                                   | 2,73,84,628            | -                      |
|   | <b>Total</b>   | <b>4,52,69,628</b>     | <b>4,25,66,706</b>     |
| 7 | Inventories  | As at 31 March<br>2025 | As at 31 March<br>2024 |
|   | Work in progress ( 50, Radhanath Chowdhury Road Project)                           | 61,45,111              | 26,96,029              |
|   | Work in progress (14, Kabitirta Sarani Project)                                    | 3,17,968               | 3,17,968               |
|   | <b>Total</b>   | <b>64,63,079</b>       | <b>30,13,997</b>       |
|   |  |                        |                        |
| 8 | Cash and Bank Balances   | As at 31 March<br>2025 | As at 31 March<br>2024 |
|   | (a) Cash at Scheduled Bank -ICICI Bank Ltd   | 5,62,084               | -                      |
|   | (b) Cash in hand   | 2,96,506               | 31,261                 |
|   | <b>Total</b>   | <b>8,58,590</b>        | <b>31,261</b>          |
|   |  |                        |                        |
| 9 | Short Term Loans and Advances  | As at 31 March<br>2025 | As at 31 March<br>2024 |
|   | Advance to Suppliers   | 95,000                 | 9,98,280               |
|   | <b>Total</b>   | <b>95,000</b>          | <b>9,98,280</b>        |
|   |  |                        |                        |

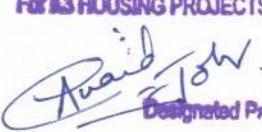
For K3 HOUSING PROJECTS LLP

  
Designated Partner

For K3 HOUSING PROJECTS LLP

  
Designated Partner

For K3 HOUSING PROJECTS LLP

  
Designated Partner



# K3 HOUSING PROJECTS LLP

LLPIN : AAJ-6233

Notes forming part of the Financial Statements for the year ended 31st March, 2025

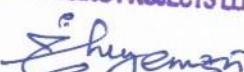
(Amount in ₹ )

| 10 | Purchase and Cost of Construction                                    | For the Period<br>from 1st April<br>2024 to 31st July<br>2024 | For the period 1st<br>August 2024 to 31st<br>March 2025 | For the period<br>ended 31st<br>March 2025 | For the period<br>ended 31st march<br>2024 |
|----|--|---|---|--|--|
|    | <b>50, Radhanath Chowdhury Road Project</b>                          |   |   |  |  |
|    | Brokerage  | -   | -   | -  | -  |
|    | Purchase GST   | -   | 11,16,825   | 11,16,825                                  | -  |
|    | Purchase Non-GST   | -   | 15,812  | 15,812                                     | -  |
|    | Direct Expenses  | 9,98,280  | 13,18,165   | 23,16,445                                  | -  |
|    | <b>14, Kabitirta Sarani Project</b>                                  |   |   |  |  |
|    | Registration Fees- JD Agreement                                      | -   | -   | -  | 3,17,968                                   |
|    | <b>Total</b>   | <b>9,98,280</b>   | <b>24,50,802</b>  | <b>34,49,082</b>                           | <b>3,17,968</b>                            |
|    |  |   |   |  |  |
| 11 | Changes in work in progress  | For the Period<br>from 1st April<br>2024 to 31st July<br>2024 | For the period 1st<br>August 2024 to 31st<br>March 2025 | For the period<br>ended 31st<br>March 2025 | For the period<br>ended 31st march<br>2024 |
|    | <b>Inventories at the beginning of the period:</b>                   |   |   |  |  |
|    | Work in progress ( 50, Radhanath Chowdhury Road Project)             | 26,96,029   | 36,94,309   | 26,96,029                                  | 26,96,029                                  |
|    | Work in progress (14, Kabitirta Sarani Project)                      | 3,17,968  | 3,17,968  | 3,17,968                                   | -  |
|    |  | (I)   | 30,13,997   | 40,12,277                                  | 30,13,997                                  |
|    | <b>Inventories at the end of the year:</b>                           |   |   |  |  |
|    | Work in progress ( 50, Radhanath Chowdhury Road Project)             | 36,94,309   | 61,45,111   | 61,45,111                                  | 26,96,029                                  |
|    | Work in progress (14, Kabitirta Sarani Project)                      | 3,17,968  | 3,17,968  | 3,17,968                                   | 3,17,968                                   |
|    |  | (II)  | 40,12,277   | 64,63,079                                  | 64,63,079                                  |
|    | <b>(Increase)/decrease in inventories of work-in-progress (I-II)</b> | <b>-9,98,280</b>  | <b>-24,50,802</b>                                       | <b>-34,49,082</b>                          | <b>-3,17,968</b>                           |

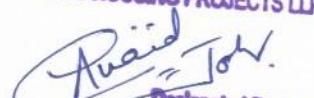
For K3 HOUSING PROJECTS LLP

Designated Partner

For K3 HOUSING PROJECTS LLP

  
Shyamal  
Designated Partner

For K3 HOUSING PROJECTS LLP

  
Rupaid  
Designated Partner



# K3 HOUSING PROJECTS LLP

LLPIN : AAJ-6233

Notes forming part of the Financial Statements for the year ended 31st March, 2025

| 12                    | Other Expenses   | For the Period<br>from 1st April<br>2024 to 31st July<br>2024 | For the period 1st<br>August 2024 to 31st<br>March 2025 | For the period<br>ended 31st<br>March 2025 | For the period<br>ended 31st March<br>2024 |  |
|-----------------------|--|---|---|--|--|--|
|                       | Professional Tax   | 300   | -   | 300  | 300  |  |
|                       | Conveyance Expenses  | 640   | 620   | 1,260                                      | 870  |  |
|                       | Professional Fees  | -   | 32,000  | 32,000                                     | 13,098                                     |  |
|                       | Auditor's remuneration (Refer note below)  | -   | 28,000  | 28,000                                     | 28,000                                     |  |
|                       | Printing & Stationery  | 165   | 2,895   | 3,060                                      | 780  |  |
|                       | Trade License  | 2,150   | -   | 2,150                                      | 2,150                                      |  |
|                       | Filing Fees  | -   | 1,350   | 1,350                                      | 708  |  |
|                       | Interest on P Tax  | -   | -   | -  | -  |  |
|                       | Bank Charges   | 1,180   | -   | 1,180                                      | -  |  |
|                       | Additional Exp   | -   | 6,000   | 6,000                                      | -  |  |
|                       | GST Reversed   | 4,770   | 1,31,940  | 1,36,710                                   | -  |  |
|                       | Interest on TDS  | -   | 4,275   | 4,275                                      | -  |  |
|                       | Delivery Charges   | -   | 400   | 400  | -  |  |
|                       | Donation   | -   | 50,000  | 50,000                                     | -  |  |
|                       | Membership Subscription IGST   | -   | 5,00,000  | 5,00,000                                   | -  |  |
|                       | Accounting Charges   | 4,500   | 13,500  | 18,000                                     | -  |  |
|                       | Professional Fees (Gst)  | 26,500  | 30,000  | 56,500                                     | -  |  |
|                       | Rates and Taxes  | 700   | 70  | 770  | -  |  |
|                       | General Expenses   | 575   | 1,269   | 1,844                                      | 1,610                                      |  |
|                       | <b>Total</b>   | <b>41,480</b>   | <b>8,02,319</b>   | <b>8,43,799</b>                            | <b>47,516</b>                              |  |
|                       |  |   |   |  |  |  |
|                       | <b>Payment to Auditors</b>   |   |   |  |  |  |
|                       | - As Audit Fees  | -   | 28,000  | 28,000                                     | 28,000                                     |  |
|                       | - For other Services   | -   | -   | -  | -  |  |
|                       |  | -   | 28,000  | 28,000                                     | 28,000                                     |  |
|                       |  |   |   |  |  |  |
| <b>13 Other Notes</b> |  |   |   |  |  |  |
| (a)                   | In the opinion of the management, aggregate value of current assets and other loans and advances on realization in the ordinary course of business will not be less than the amount at which these are stated in the balance sheet.  |   |   |  |  |  |
| (b)                   | The previous year's figures have been regrouped/ classified to confirm the current year figures.   |   |   |  |  |  |
| (c)                   | The amounts are rounded off to nearest rupee.  |   |   |  |  |  |
| (d)                   | There are no Micro, Small and Medium enterprises to which the company owes dues, which are outstanding for more than 45 days as at March 31, 2025. The above information regarding micro small and medium enterprises have been determined to the extent such parties have been identified on the basis of information available with the LLP. |   |   |  |  |  |
| (e)                   | Deferred tax asset is not created on carry forwarded losses as per income tax act, in absence of virtual certaininty.  |   |   |  |  |  |

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