

Certificate by the auditor

It is hereby certified that we have verified the particulars contained in the Statement of Account and Solvency including the Statements of assets and liabilities as at 31.03.2023 and the income and expenditure for the period ending 31.03.2023 from the accounting records and other books and papers of EDEN ELEMENTS LLP and found them to be true and fair.

Name of the auditor : MANOJ KUMAR SINGHEE
(For and on behalf of K L Singhee & Co.)

Address : Martin Burn House
1, R.N. Mukherjee Road
Room No. 303, 3RD Floor
Kolkata - 700 001.

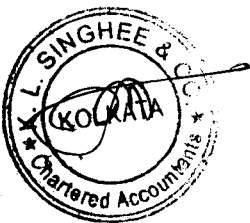
Email id : manojkinghee@gmail.com
Membership No : 57941

Dated : 14th day of Aug., 2023.

UDIN NO: 23057941BG5FCF3050

For K. L. SINGHEE & CO.
Chartered Accountants
Firm Registration Number 303121E

MANOJ K. SINGHEE
Partner
M. No. 057941



Statement of Account and Solvency as at 31st March 2023

LLPIN : AAE-7148

Name of LLP : EDEN ELEMENTS LLP

Part A: Statement of Solvency

We, KRISHNA MODI, ANIRUDH MODI, and HARSHVARDHAN MODI, being the **designated partners** of EDEN ELEMENTS LLP, do solemnly affirm and sincerely declare that we have made a full inquiry into the affairs of this Limited Liability Partnership, and that, having done so, have formed the opinion that the Limited Liability Partnership is able to pay its debts in full as they become due in the normal course of business.

We append a Statement of the Assets and Liabilities as at 31/03/2023 and Income and Expenditure for the year ended on 31/03/2023 being the latest practicable date before the making of this declaration.

Since there has not been any creation/ modification/satisfaction of charges, a Statement indicating creation of charges or modification or satisfaction thereof during the financial year for the LLP is not applicable and hence not furnished.

We declare that the turnover does not exceeds Rs 40 lakh but the contribution exceeds Rs 25 lakh. The partners/authorized representatives have taken proper care and responsibility for maintenance of adequate accounting records and preparation of accounts in accordance with the provisions of the LLP Act and the Rules made thereunder.

We make this statement conscientiously believing it to be true, and by virtue of the provisions of the Limited Liability Partnership Act, 2008, the rules made thereunder.

Made on this _____ day of August 2023

Place : Kolkata

EDEN ELEMENTS LLP

xm

Designated Partner / Authorised Signatory

Signature of Designated Partners of LLP

DIN 00255299 EDEN ELEMENTS LLP

AM

Designated Partner / Authorised Signatory

Signature of Designated Partners of LLP

DIN 00267181 EDEN ELEMENTS LLP

M.M

Designated Partner / Authorised Signatory

Signature of Designated Partners of LLP

DIN 02243578

EDEN ELEMENTS L.P
PART B : STATEMENT OF ACCOUNT
STATEMENT OF ASSETS & LIABILITIES OF M/s EDEN ELEMENTS LLP AS AT 31ST MARCH 2023

	Schedule	As at 31.03.2023	As at 31.03.2022
		Rupees	Rupees
I. CONTRIBUTION & LIABILITIES			
(1) Partners' Funds			
(a) Contribution	1	5,000,000	5,000,000
(b) Current Account	2	90,504,421	88,907,547
(c) Reserves & Surplus		-	-
(2) Secured Loan	3	69,936,761	-
(3) Liabilities			
(a) Creditors/trade payables (incl Advance from Customers)	4	76,994,546	32,856,031
(b) Provisions	5	750,000	825,000
		243,185,728	127,588,578
II. ASSETS			
(a) Fixed Assets	6	5,158	6,068
(b) Investments	7	33,333	-
(c) Inventories	8	137,180,166	38,227,230
(e) Cash & Cash Equivalents	9	10,086,390	1,100,411
(e) Loans & Advances	10	95,880,681	88,254,869
		243,185,728	127,588,578
Accounting Policies & Notes On Accounts	18		

For K. L. SINGHEE & CO.
Chartered Accountants
Firm Registration Number 303121E

As per our Report annexed

MANOJ K. SINGHEE
Partner
M. No. 057941

EDEN ELEMENTS LLP

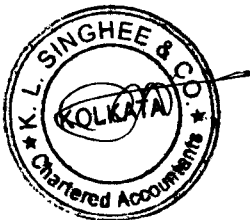
Designated Partner / Authorised Signatory

Room No. 303 Martin Burn House
1, R. N. Mukherjee Road
Kolkata - 700 001.

The 14th day of Aug, 2023

EDEN ELEMENTS LLP

Designated Partner / Authorised Signatory



EDEN ELEMENTS LLP
STATEMENT OF INCOME & EXPENDITURE
STATEMENT OF M/s EDEN ELEMENTS LLP FOR THE YEAR ENDED 31ST MARCH 2023

	Schedule	Year ended 31.03.2023 Rupees	Year ended 31.03.2022 Rupees
INCOME			
Revenue from Operations	11	99,600	31,330,177
Other Income	12	2,256,107	5,481,994
TOTAL INCOME		2,355,707	36,812,171
EXPENSES			
Construction and Incidental Expenses	13	✓ 92,221,075	✓ 40,836,636
(Increase)/decrease in Inventory	14	(98,952,936)	(13,919,879)
Employee Benefit Expenses	15	2,825,930	2,587,067
Finance Cost	16	✓ 3,805,931	✓ 5,056
Depreciation	6	✓ 910	✓ 1,070
Other Expenses	17	149,984	456,067
TOTAL EXPENSES		50,894	29,966,017
Profit / (Loss) before taxes		2,304,813	6,846,154
Provision for tax		750,000	825,000
Income tax for Earlier Years		(42,061)	1,000
Profit / (Loss) after tax		1,596,874	6,020,154
Profit / (Loss) transferred to Partners' Account		1,596,874	6,020,154
Profit / (Loss) transferred to Reserves & Surplus		-	-
Accounting Policies & Notes On Accounts	18		

As per our Report annexed

Room No. 303 Martin Burn House
 1, R.N.Mukherjee Road
 Kolkata - 700 001.
 The 14th day of Aug. 2023

For K. L. SINGHEE & CO.
 Chartered Accountants
 Firm Registration Number 303121E

(Signature)
MANOJ K. SINGHEE
 Partner
 M. No. 057941

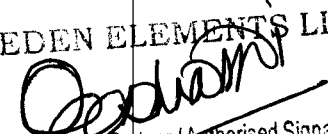


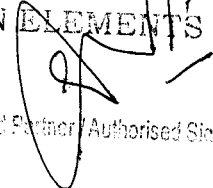
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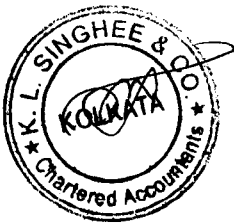
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(Signature)
 Designated Partner / Authorised Signatory

M/s EDEN ELEMENTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2023

	<u>As at 31.03.2023</u>	<u>As at 31.03.2022</u>
	<u>Rupees</u>	<u>Rupees</u>
SCHEDULE - 1 : CONTRIBUTION		
Partners' Contribution		
Krishna Modi - Share of Profit/(Loss) - 30%		
Opening Balance	1,500,000	1,500,000
Add : Addition during the year	-	-
Add : Transferred from Partner's Current Account	-	-
Less : Withdrawals	-	-
Closing Balance (A)	<u>1,500,000</u>	<u>1,500,000</u>
Stuti Modi More - Share of Profit/(Loss) - 10%		
Opening Balance	500,000	500,000
Add : Addition during the year	-	-
Add : Transferred from Partner's Current Account	-	-
Less : Withdrawals	-	-
Closing Balance (B)	<u>500,000</u>	<u>500,000</u>
Anirudh Modi - Share of Profit/(Loss) - 30%		
Opening Balance	1,500,000	1,500,000
Add : Addition during the year	-	-
Add : Transferred from Partner's Current Account	-	-
Less : Withdrawals	-	-
Closing Balance (C)	<u>1,500,000</u>	<u>1,500,000</u>
Harshvardhan Modi - Share of Profit/(Loss) - 30%		
Opening Balance	1,500,000	1,500,000
Add : Addition during the year	-	-
Add : Transferred from Partner's Current Account	-	-
Less : Withdrawals	-	-
Closing Balance (D)	<u>1,500,000</u>	<u>1,500,000</u>
Total (A) + (B) + (C) + (D)	<u>5,000,000</u>	<u>5,000,000</u>

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M/s EDEN ELEMENTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2023

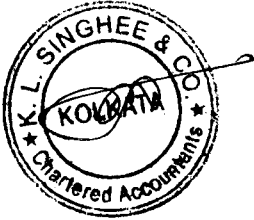
	<u>As at 31.03.2023</u>	<u>As at 31.03.2022</u>
	<u>Rupees</u>	<u>Rupees</u>
SCHEDULE - 2 : CURRENT ACCOUNT		
Partners' Current Account		
Krishna Modi - Share of Profit/(Loss) - 30%		
Opening Balance	26,672,264	26,366,217
Add : Addition during the year	-	-
Add : Share in the Profit / (Loss) for the year	479,062	1,806,046
Less: Transferred to Partner's Capital Account	-	-
Less : Withdrawals/Debits during the year	-	(1,500,000)
Closing Balance (A)	<u>27,151,326</u>	<u>26,672,264</u>
Stuti Modi More - Share of Profit/(Loss) - 10%		
Opening Balance	8,890,756	8,788,740
Add : Addition during the year	-	-
Add : Share in the Profit / (Loss) for the year	159,687	602,016
Less: Transferred to Partner's Capital Account	-	-
Less : Withdrawals/Debits during the year	-	(500,000)
Closing Balance (B)	<u>9,050,443</u>	<u>8,890,756</u>
Anirudh Modi - Share of Profit/(Loss) - 30%		
Opening Balance	26,672,264	26,366,217
Add : Addition during the year	-	-
Add : Share in the Profit / (Loss) for the year	479,062	1,806,046
Less: Transferred to Partner's Capital Account	-	-
Less : Withdrawals/Debits during the year	-	(1,500,000)
Closing Balance (C)	<u>27,151,326</u>	<u>26,672,264</u>
Harshvardhan Modi - Share of Profit/(Loss) - 30%		
Opening Balance	26,672,264	26,366,217
Add : Addition during the year	-	-
Add : Share in the Profit / (Loss) for the year	479,062	1,806,046
Less: Transferred to Partner's Capital Account	-	-
Less : Withdrawals/Debits during the year	-	(1,500,000)
Closing Balance (D)	<u>27,151,326</u>	<u>26,672,264</u>
Total (A) + (B) + (C)+ (D)	<u>90,504,421</u>	<u>88,907,547</u>

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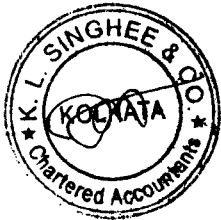
M/s EDEN ELEMENTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2023

	As at 31.03.2023	As at 31.03.2022
	Rupees	Rupees
SCHEDULE - 3 : SECURED LOAN		
From Banks	69,936,761	-
	<u>69,936,761</u>	<u>-</u>
<p>Loan from HDFC Bank is Secured against securities of a group company. Loan from SBI is Secured against the mortgage of Land and Hypothecation of movable asset/stock and Work-in-progress of the project "Eden Willow Estate".</p>		
SCHEDULE - 4 : CREDITORS / TRADE PAYABLES (INCL ADVANCE FROM CUSTOMERS & Others)		
Advance Received against Flats/JV	38,824,324	2,559,903
Other Advances	16,600,000	-
Sundry Creditors & Other Payables	11,795,945	26,496,461
Bank Book Overdraft (liability for excess cheque issued)	9,748,906	2,769,953
Statutory Liabilities Payable	25,372	1,029,715
	<u>76,994,546</u>	<u>32,856,031</u>
SCHEDULE - 5 : PROVISIONS		
Provision for taxation	750,000	825,000
	<u>750,000</u>	<u>825,000</u>

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SCHEDULE - 6 FIXED ASSETS

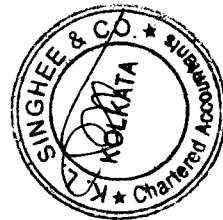
Particulars	ORIGINAL COST		DEPRECIATION		NET BOOK VALUE			
	As at 01.04.2022	Addition during the year	Total to 31.03.2023	As at 01.04.2022	For the Year	Total to 31.03.2023	As at 31.03.2022	As at 31.03.2023
Tangible Assets								
Mobile	16,088	-	16,088	10,020	910	10,930	5,158	6,068
Total	16,088	-	16,088	10,020	910	10,930	5,158	6,068
Previous Year	16,088	-	16,088	8,950	1,070	10,020	6,068	6,068

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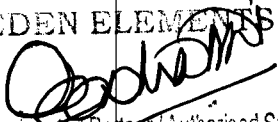
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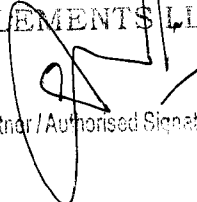
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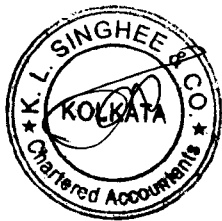


M/s EDEN ELEMENTS LLP
SCHEDULES TO ACCOUNTS - 31ST MARCH, 2023

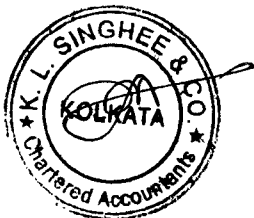
	<u>As at 31.03.2023</u>	<u>As at 31.03.2022</u>
	<u>Rupees</u>	<u>Rupees</u>
SCHEDULE - 7 : INVESTMENTS in Amratya Projects LLP	33,333	-
	<u>33,333</u>	<u>-</u>
SCHEDULE - 8 : INVENTORIES Land & Development Expenses Stock of Work-in-Progress (At Cost) Finished Constructed Space (As taken valued & certified by the Management)	13,426,314 123,753,853 -	13,151,120 25,076,110 -
	<u>137,180,166</u>	<u>38,227,230</u>
SCHEDULE - 9 : CASH & CASH EQUIVALENTS Cash in hand Balance with Scheduled Bank - On Current Account	-	59,129
	10,086,390	1,041,282
	<u>10,086,390</u>	<u>1,100,411</u>
SCHEDULE - 10 : LOANS & ADVANCES (Unsecured, Considered good) Loans Other Advances Security Deposits TDS Receivable & Advance Tax Income Tax refundable	28,183,554 66,823,718 80,665 217,299 575,445 95,880,681	6,261,189 78,907,992 80,665 2,337,050 667,974 88,254,869
	<u>95,880,681</u>	<u>88,254,869</u>

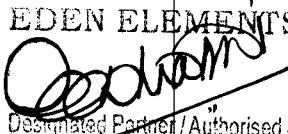
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<u>92,221,075</u>	<u>40,836,686</u>
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